

**MISSOURI  
DEPARTMENT OF REVENUE**



**FY2021 BUDGET REQUEST**

**without Governor's Recommendations**

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FISCAL YEAR 2021 BUDGET  
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# **DEPARTMENT INFORMATION**



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

The **Taxation Division** administers Missouri's tax laws. It processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. This division has five bureaus: Business Tax, Income Tax, Collections and Tax Assistance, Processing, 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 173 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 three bureaus: Human Resources and Total Rewards, Financial Services, and General Services.

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

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

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

<b>THEMES</b>	<b>Embed Transformational Purpose</b> Take personal ownership of our aspiration and understand how every employee supports its delivery	<b>Focus on Service Culture</b> Drive every action by every employee everyday with a passion to continuously improve our service to Missouri citizens and businesses	<b>Partnerships</b> 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	<b>Employee Recognition and Engagement</b> 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	<b>IT Roadmap</b> Develop an IT strategy that will enable future growth, encourage business development and improve overall customer experience
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<b>INITIATIVES</b>	<ul style="list-style-type: none"> <li>Promote cross education within the Taxation Division to increase staff knowledge and manage resource utilization</li> <li>Create a culture in the Department where professional development becomes a job expectation</li> <li>Create a team to implement Strikeforce Gregory and assist with collecting the right amount of vehicle sales tax</li> <li>Project Go Electronic to increase the number of taxpayers and preparers who file their business tax returns electronically</li> <li>Improve the internal process for creating, amending, and rescinding Administrative Rules</li> <li>Create and execute a Process Improvement program to foster process efficiencies throughout the Department</li> <li>Establish a data analytics team to promote data driven decisions and analysis</li> <li>Materially enhance an internal communications plan</li> </ul>	<ul style="list-style-type: none"> <li>Improve the customer experience at the License Offices by improving inventory management and contract/performance requirements</li> <li>Seek customer input and provide guidance to citizens through Administrative Rules and informal processes</li> <li>Establish a process to track the number of customer interactions resolved from authoritative enforcement to assistance, clarification and future compliance</li> <li>Communication plan to materially and positively increase the visibility of the Department's purpose</li> <li>Reduce time and errors for driver license record update</li> <li>Develop and implement an Enhanced Excise Tax and Tobacco Master Settlement Agreement Enforcement Plan</li> </ul>	<ul style="list-style-type: none"> <li>Establish free flow of ideas, efficiencies, and solutions within Executive Branch</li> <li>Develop and maintain positive relations with external organizations</li> <li>Develop partnership with Jefferson Fellows</li> <li>Create a team and tour other businesses that excel in operational excellence</li> </ul>	<ul style="list-style-type: none"> <li>Attract top talent to make the Department a destination employer</li> <li>Engage employees in meaningful ways to motivate</li> <li>Retain and reward quality employees</li> </ul>	<ul style="list-style-type: none"> <li>Create Enterprise Resource Program (ERP) team a/k/a Sam II replacement</li> <li>Improve DOR's online resources/portals to improve customer experience: Online payment for returned check; online record sales; chat bots; online driver license reinstatement</li> <li>Develop new systems</li> <li>Remote ITSD Liaisons - Pilot Program</li> <li>Maintain the IT Roadmap</li> </ul>
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**MEASURES**

- By 6/30/2020, complete all the cross education goals within each section and Bureau
- Before 6/30/2020, have 100% of DOR employees complete two professional development courses
- By 12/31/2019, develop the process for auditing title transactions
- By 6/30/2020, increase percentage of taxpayers who are filing sale/use tax returns electronically
- By 12/31/2019, create a procedure outlining steps for Administrative Rule process
- By 6/30/2020, hold 10 or more lean events
- By 6/30/2020, report on all process efficiencies and backlogs identified using the visual data gathered using Tableau
- By 6/30/2020, establish a section highlights on the Internet/Intranet and develop an updated mission statement

- By 6/30/2020, see an improvement in customer satisfaction
- By 6/30/2020, promote citizen feedback on all Administrative Rules and informal process
- By 6/30/2020, establish a process to track the number of customer interactions resolved from authoritative enforcement to assistance, clarification and future compliance
- By 6/30/2020, promote and develop best practices campaigns for various DOR events
- By 3/1/2020, identify different technology or processes to shorten timeframe of record updates
- By 6/30/2020, have the Master Settlement Agreement Enforcement Plan completed and implemented

- By 6/30/2020, increase the number and quality of relationships with the Executive Branch
- By 6/30/2020, develop and maintain positive relationship with external organizations
- By 6/30/2020, establish and maintain internships in all identified sections
- By 9/30/2019, tour 3 businesses

- Before 6/30/2020, improve the interviewing and on-boarding process
- By 1/1/2020, survey supervisors to gather feedback on how to improve communications between leadership and front-line supervisors
- By 6/30/2020, evaluate and identify options to reward employees for the successful completion of projects

- By 12/31/2019, team members identified
- By 12/31/2019, identify applications that could be added to online services
- By 6/30/2020, implement new systems funded in FY20
- By 6/30/2020, track and report the number of ITSD employee's successfully working remotely
- By 6/30/2020, have 4 IT roadmap update meetings

## AUDIT REPORTS

Program or Division Name	Type of Report	Date Issued	Website
<b>Department of Revenue</b>			
Department of Revenue Sales and Use Tax	State Auditor	August, 2019	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Timeliness of Income Tax Refund Issuance	State Auditor	April, 2019	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Department of Revenue Sales and Use Tax	State Auditor	August, 2018	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Timeliness of Income Tax Refund Issuance	State Auditor	January, 2018	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Summary of Audit Findings Department of Revenue-Contract License Offices	State Auditor	November, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Cost of Tax Incentives and Exemptions	State Auditor	October, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Wentzville Contract License Office	State Auditor	August, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Oakville Contract License Office	State Auditor	August, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Brookfield Contract License Office	State Auditor	August, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Hannibal Contract License Office	State Auditor	August, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Hermann Contract License Office	State Auditor	July, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Glenstone Contract License Office	State Auditor	July, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Monett Contract License Office	State Auditor	July, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Ellington Contract License Office	State Auditor	May, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Fayette Contract License Office	State Auditor	May, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
License Office Visits - Gainesville	State Auditor	April, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Undeliverable Individual Income Tax Refunds	State Auditor	November, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Grandview Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
DeSoto Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Savannah Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Warrensburg Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Twin City Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Salem Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Perryville Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Marshall Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
State Lottery Commission - Two Years Ending 6/30/2018	State Auditor	August, 2019	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
State Lottery Commission - Two Years Ending 6/30/2016	State Auditor	July, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>

### Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
Missouri National Guard Foundation Fund	Section 143.1027, RSMo	August, 28, 2020	
Rolling Stock Tax Credit	Section 137.1018, RSMo	August 28, 2020	

# **DEPARTMENT DECISION ITEMS**

**FLEXIBILITY REQUEST FORM**

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

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

**DEPARTMENT/GOVERNOR REQUEST**

The Department received 10 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2020 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 2019.	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 2019.	The Department will use its flexibility to focus on revenue generating programs, operational efficiencies.

**NEW DECISION ITEM**

RANK: 2 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b> 86104C, 86110C, 86115C, 86120C, 86130C, 86135C
<b>Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel's Office, Administration</b>	
<b>DI Name</b> Pay Plan - FY 2020 Cost to Continue	<b>DI#</b> 0000013
<b>HB Section</b> 4.005, 4.010, 4.015, 4.020, 4.025	

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	455,445	4,111	134,997	594,553	<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0	<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>455,445</b>	<b>4,111</b>	<b>134,997</b>	<b>594,553</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	146,198	1,320	43,334	190,852
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds: State Highways and Transportation Department (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:

**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 2020 budget includes appropriation authority for a 3% pay increase for employees beginning January 1, 2020. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2021.

**NEW DECISION ITEM**

RANK: 2 OF 6

<b>Department of Revenue</b>			<b>Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C</b>			
<b>Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel's Office, Administration</b>						
<b>DI Name</b>	<b>Pay Plan - FY 2020 Cost to Continue</b>	<b>DI# 0000013</b>	<b>HB Section</b>	<b>4.005, 4.010, 4.015, 4.020, 4.025</b>		

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

The appropriated amount for the Fiscal Year 2020 pay plan was based on a 3% pay increase for employees beginning January 1, 2020. The Fiscal Year 2021 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.**

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

<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
100-Salaries and Wages							0	0.0	
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	3,107	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	2,239	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	6,588	0.00	0	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	3,153	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	7,513	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	2,078	0.00	0	0.00
PRINTING/MAIL TECHNICIAN III	0	0.00	0	0.00	329	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	316	0.00	0	0.00
STOREKEEPER I	0	0.00	0	0.00	645	0.00	0	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	363	0.00	0	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	419	0.00	0	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	271	0.00	0	0.00
AUDITOR II	0	0.00	0	0.00	914	0.00	0	0.00
AUDITOR I	0	0.00	0	0.00	633	0.00	0	0.00
SENIOR AUDITOR	0	0.00	0	0.00	602	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	545	0.00	0	0.00
ACCOUNTANT II	0	0.00	0	0.00	933	0.00	0	0.00
ACCOUNTANT III	0	0.00	0	0.00	415	0.00	0	0.00
ACCOUNTING CLERK	0	0.00	0	0.00	816	0.00	0	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	3,387	0.00	0	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	349	0.00	0	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	362	0.00	0	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	430	0.00	0	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	679	0.00	0	0.00
PUBLIC INFORMATION SPEC I	0	0.00	0	0.00	586	0.00	0	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	1,195	0.00	0	0.00
TRAINING TECH I	0	0.00	0	0.00	1,318	0.00	0	0.00
TRAINING TECH III	0	0.00	0	0.00	702	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	344	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	6,846	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	2,000	0.00	0	0.00
PLANNER III	0	0.00	0	0.00	715	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
PERSONNEL CLERK	0	0.00	0	0.00	577	0.00	0	0.00
TELECOMMUN TECH I	0	0.00	0	0.00	307	0.00	0	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	763	0.00	0	0.00
APPEALS REFEREE I	0	0.00	0	0.00	606	0.00	0	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	2,550	0.00	0	0.00
ADMINISTRATIVE ANAL II	0	0.00	0	0.00	1,637	0.00	0	0.00
ADMINISTRATIVE ANAL III	0	0.00	0	0.00	1,832	0.00	0	0.00
INVESTIGATOR II	0	0.00	0	0.00	2,301	0.00	0	0.00
INVESTIGATOR III	0	0.00	0	0.00	1,839	0.00	0	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	233	0.00	0	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	2,333	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	9,319	0.00	0	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	2,290	0.00	0	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	2,281	0.00	0	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	7,428	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	27,561	0.00	0	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	56,595	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	6,331	0.00	0	0.00
FACILITIES OPERATIONS MGR B1	0	0.00	0	0.00	571	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	2,655	0.00	0	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	502	0.00	0	0.00
INVESTIGATION MGR B1	0	0.00	0	0.00	2,545	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	11,969	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	1,623	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	4,446	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	783	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	585	0.00	0	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	941	0.00	0	0.00
PARALEGAL	0	0.00	0	0.00	316	0.00	0	0.00
LEGAL COUNSEL	0	0.00	0	0.00	2,625	0.00	0	0.00
SENIOR COUNSEL	0	0.00	0	0.00	8,858	0.00	0	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	799	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
MANAGING COUNSEL	0	0.00	0	0.00	2,390	0.00	0	0.00
GENERAL COUNSEL	0	0.00	0	0.00	910	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	955	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	461	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	1,518	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>223,027</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$223,027</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$109,965</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$113,062</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HWY COLL MV/DL SYSTEM</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	699	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	2,010	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,709</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$2,709</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$2,709	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,724	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,321	0.00	0	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	4,295	0.00	0	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	485	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	1,160	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	4,832	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	1,304	0.00	0	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	825	0.00	0	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	575	0.00	0	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	15,154	0.00	0	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	3,295	0.00	0	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	3,194	0.00	0	0.00
TAXPAYER SERVICES SUPV	0	0.00	0	0.00	1,129	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	8,568	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	44,164	0.00	0	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	45,187	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	22,791	0.00	0	0.00
REVENUE PROCESSING TECH IV	0	0.00	0	0.00	4,308	0.00	0	0.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	0	0.00	1,827	0.00	0	0.00
TAX AUDITOR I	0	0.00	0	0.00	18,912	0.00	0	0.00
TAX AUDITOR II	0	0.00	0	0.00	10,025	0.00	0	0.00
TAX AUDITOR III	0	0.00	0	0.00	27,322	0.00	0	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	21,824	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	16,794	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	1,629	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	2,597	0.00	0	0.00
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	21,407	0.00	0	0.00
TAX SEASON ASST	0	0.00	0	0.00	6,876	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	1,340	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>294,864</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$294,864</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$284,204	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$10,660	0.00		0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>MOTOR VEH &amp; DRIVER LICENSING</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	9	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	1,550	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	581	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	93	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	470	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	445	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	1,562	0.00	0	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	3,348	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	1,017	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	33	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>9,108</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$9,108</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$5,875</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$42</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$3,191</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>GENERAL COUNSELS OFFICE</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	479	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,876	0.00	0	0.00
AUDITOR II	0	0.00	0	0.00	589	0.00	0	0.00
AUDITOR I	0	0.00	0	0.00	297	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	211	0.00	0	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	772	0.00	0	0.00
INVESTIGATOR I	0	0.00	0	0.00	1,524	0.00	0	0.00
INVESTIGATOR II	0	0.00	0	0.00	10,924	0.00	0	0.00
INVESTIGATOR III	0	0.00	0	0.00	3,489	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	2,349	0.00	0	0.00
INVESTIGATION MGR B1	0	0.00	0	0.00	1,326	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	975	0.00	0	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	3,270	0.00	0	0.00
PARALEGAL	0	0.00	0	0.00	1,159	0.00	0	0.00
LEGAL COUNSEL	0	0.00	0	0.00	5,052	0.00	0	0.00
SENIOR COUNSEL	0	0.00	0	0.00	1,051	0.00	0	0.00
MANAGING COUNSEL	0	0.00	0	0.00	3,917	0.00	0	0.00
APPELLATE COUNSEL	0	0.00	0	0.00	728	0.00	0	0.00
GENERAL COUNSEL	0	0.00	0	0.00	1,497	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	323	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	259	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>42,067</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$42,067</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$31,146</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$3,237</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$7,684</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	843	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	2,464	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	406	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	2,489	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	1,506	0.00	0	0.00
PRINTING/MAIL TECHNICIAN III	0	0.00	0	0.00	275	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	239	0.00	0	0.00
STOREKEEPER I	0	0.00	0	0.00	178	0.00	0	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	222	0.00	0	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	284	0.00	0	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	167	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	370	0.00	0	0.00
ACCOUNTANT II	0	0.00	0	0.00	267	0.00	0	0.00
ACCOUNTANT III	0	0.00	0	0.00	249	0.00	0	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	137	0.00	0	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	136	0.00	0	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	203	0.00	0	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	269	0.00	0	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	518	0.00	0	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	277	0.00	0	0.00
TRAINING TECH I	0	0.00	0	0.00	358	0.00	0	0.00
EXECUTIVE I	0	0.00	0	0.00	588	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	168	0.00	0	0.00
PERSONNEL CLERK	0	0.00	0	0.00	454	0.00	0	0.00
TELECOMMUN TECH I	0	0.00	0	0.00	178	0.00	0	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	590	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	564	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	1,275	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	644	0.00	0	0.00
FACILITIES OPERATIONS MGR B1	0	0.00	0	0.00	340	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	1,752	0.00	0	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	409	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	369	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	321	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	1,892	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	482	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	636	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	259	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>22,778</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$22,778</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$21,546</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$832</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$400</b>	<b>0.00</b>		<b>0.00</b>

**NEW DECISION ITEM**

RANK: 2 OF 6

<b>Department of Revenue</b>		<b>Budget Unit</b> <u>86110C, 86104C, 86115C, 86130C, 86135C</u>	
<b>Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</b>			
<b>DI Name</b> <u>Market Adjustment Pay Plan - FY 2020</u>		<b>HB Section</b> <u>4.005, 4.010, 4.015, 4.020, 4.025</u>	
<b>Cost to Continue</b>		<b>DI#</b> <u>0000014</u>	

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request			
	GR	Federal	Other	Total
<b>PS</b>	124,158	1,542	10,124	135,824
<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0
<b>Total</b>	<u>124,158</u>	<u>1,542</u>	<u>10,124</u>	<u>135,824</u>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total
<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	39,855	495	3,250	43,600
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds: State Highways and Transportation Department (0644); Health Initiatives (0275)

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 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. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2021.

**NEW DECISION ITEM**

RANK: 2 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86110C, 86104C, 86115C, 86130C, 86135C</u>
<b>Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</b>	
<b>DI Name</b> <u>Market Adjustment Pay Plan - FY 2020</u>	<b>HB Section</b> <u>4.005, 4.010, 4.015, 4.020, 4.025</u>
<b>Cost to Continue</b>	<b>DI#</b> <u>0000014</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 2020 pay plan was based on a CBIZ compensation study which identified job classes below the market median pay level and job classes below the market-based minimum, with salary increases beginning on January 1, 2020. The Fiscal Year 2021 requested amount will provide funding for salary increases for impacted employees for a full fiscal year.

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

	<b>Dept Req GR DOLLARS</b>	<b>Dept Req GR FTE</b>	<b>Dept Req FED DOLLARS</b>	<b>Dept Req FED FTE</b>	<b>Dept Req OTHER DOLLARS</b>	<b>Dept Req OTHER FTE</b>	<b>Dept Req TOTAL DOLLARS</b>	<b>Dept Req TOTAL FTE</b>	<b>Dept Req One-Time DOLLARS</b>
100-Salaries and Wages	124,158		1,542		10,124		135,824	0.0	
<b>Total PS</b>	<b>124,158</b>	<b>0.0</b>	<b>1,542</b>	<b>0.0</b>	<b>10,124</b>	<b>0.0</b>	<b>135,824</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>124,158</b>	<b>0.0</b>	<b>1,542</b>	<b>0.0</b>	<b>10,124</b>	<b>0.0</b>	<b>135,824</b>	<b>0.0</b>	<b>0</b>

	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
100-Salaries and Wages							0	0.0	
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	688	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	31	0.00	0	0.00
AUDITOR II	0	0.00	0	0.00	4,622	0.00	0	0.00
SENIOR AUDITOR	0	0.00	0	0.00	3,261	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	1,087	0.00	0	0.00
ACCOUNTANT III	0	0.00	0	0.00	43	0.00	0	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	1,033	0.00	0	0.00
TRAINING TECH I	0	0.00	0	0.00	1,004	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	2,110	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	17,835	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	5,451	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	6,982	0.00	0	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	3,833	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	358	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	1,117	0.00	0	0.00
PARALEGAL	0	0.00	0	0.00	1,028	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>50,483</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$50,483</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$40,507</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$9,976</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HWY COLL MV/DL SYSTEM</b>								
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>								
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	1,837	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,837</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,837</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,837	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>								
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	871	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	852	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	23,005	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	2,691	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	5,887	0.00	0	0.00
TAX AUDITOR III	0	0.00	0	0.00	4,504	0.00	0	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	34,722	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>72,532</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$72,532</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$72,384</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$148</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>GENERAL COUNSELS OFFICE</b>								
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>								
AUDITOR II	0	0.00	0	0.00	2,961	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	1,293	0.00	0	0.00
PARALEGAL	0	0.00	0	0.00	3,762	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>8,016</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$8,016</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$6,474</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,542</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	203	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	732	0.00	0	0.00
ACCOUNTANT III	0	0.00	0	0.00	25	0.00	0	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	42	0.00	0	0.00
TRAINING TECH I	0	0.00	0	0.00	274	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	559	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	426	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	695	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,956</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$2,956</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$2,956</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**NEW DECISION ITEM**

RANK: 2 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86110C, 86115C, 86130C, 86135C</u>
<b>Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</b>	
<b>DI Name</b> <u>Mileage Reimbursement Rate Increase</u> <b>DI#</b> <u>0000015</u>	<b>HB Section</b> <u>4.005, 4.010, 4.020, 4.025</u>

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	2,910	0	250	3,160
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>2,910</b>	<b>0</b>	<b>250</b>	<b>3,160</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds: State Highways and Transportation Dept (0644)

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input 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: <u>Mileage Reimbursement Rate Increase</u>	

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

Departments were appropriated FY2020 funding for a \$.06 increase in the mileage reimbursement rate, from \$.37 to \$.43, the first year of a proposed three-year \$.18 increase. This request is for an additional \$.06 increase, which would bring the mileage reimbursement rate to \$.49.

**NEW DECISION ITEM**

RANK: 2 OF 6

<b>Department of Revenue</b>			<b>Budget Unit</b> 86110C, 86115C, 86130C, 86135C			
<b>Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</b>						
<b>DI Name</b>	Mileage Reimbursement Rate Increase	<b>DI#</b> 0000015	<b>HB Section</b>	4.005, 4.010, 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.)**

This request will increase the State of Missouri mileage reimbursement rate from \$.43 to \$.49. As can be seen in the table below, the current federal mileage reimbursement rate is \$.58.

Mileage Reimbursement Rates								
	Jan. 1, 2013 - Dec. 31, 2013	Jan. 1, 2014 - Dec. 31, 2014	Jan. 1, 2015 - Dec. 31, 2015	Jan. 1, 2016 - Dec. 31, 2016	Jan. 1, 2017 - Dec. 31, 2017	Jan. 1, 2018 - Dec. 31, 2018	Jan. 1, 2019 - June 30, 2019	July 1, 2019 - June 30, 2020
IRS	56.5	56	57.5	54	53.5	54.5	58	58
State of Missouri	37	37	37	37	37	37	37	43

**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
140-In-state Trave	2,910		0		250		3,160		
<b>Total EE</b>	<u>2,910</u>		<u>0</u>		<u>250</u>		<u>3,160</u>		<u>0</u>
<b>Grand Total</b>	<u>2,910</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>250</u>	<u>0.0</u>	<u>3,160</u>	<u>0.0</u>	<u>0</u>

**NEW DECISION ITEM**

RANK: 2 OF 6

<b>Department of Revenue</b>		<b>Budget Unit 86110C, 86115C, 86130C, 86135C</b>							
<b>Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</b>									
<b>DI Name</b>	<b>Mileage Reimbursement Rate Increase</b>	<b>DI# 0000015</b>	<b>HB Section 4.005, 4.010, 4.020, 4.025</b>						
<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
							0		
							0		
							0		
							0		
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Grand Total</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>Mileage Reimburse Rate Incr - 0000015</b>								
TRAVEL, IN-STATE	0	0.00	0	0.00	397	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>397</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$397</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$147	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$250	0.00		0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>Mileage Reimburse Rate Incr - 0000015</b>								
TRAVEL, IN-STATE	0	0.00	0	0.00	1,982	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,982</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,982</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,982	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>GENERAL COUNSELS OFFICE</b>								
<b>Mileage Reimburse Rate Incr - 0000015</b>								
TRAVEL, IN-STATE	0	0.00	0	0.00	374	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>374</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$374</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$374	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>Mileage Reimburse Rate Incr - 0000015</b>								
TRAVEL, IN-STATE	0	0.00	0	0.00	407	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>407</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$407</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$407	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**NEW DECISION ITEM**

RANK: 5 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86110C</u>
<b>Divisions - Motor Vehicle and Driver Licensing, Taxation</b>	
<b>DI Name - Implement Legislation</b> <span style="float:right"><b>DI# 1860001</b></span>	<b>HB Section</b> <u>4.005, 4.01</u>

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	0	0	38,687	38,687	<b>PS</b>	0	0	0	0
<b>EE</b>	487,475	0	3,443	490,918	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0	<b>TRF</b>	0	0	0	0
<b>Total</b>	<u>487,475</u>	<u>0</u>	<u>42,130</u>	<u>529,605</u>	<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	25,981	25,981
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds:

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

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

NEW DECISION ITEM

RANK: 5 OF 6

Department of Revenue	Budget Unit	<u>86110C</u>
Divisions - Motor Vehicle and Driver Licensing, Taxation		
DI Name - Implement Legislation	DI#	<u>1860001</u>
	HB Section	<u>4.005, 4.01</u>

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

The Department of Revenue requests FY2021 funding to implement legislation passed in the 100th General Assembly session.

**SB 368** - This legislation modifies provisions relating to lease rental fleet organizations, commercial driver licenses and organ donor notations on driver licenses.

Due to the increase in the number of CDL testers from our current volume, the Department will require one additional Management Analysis Specialist I (MAS I) to ensure compliance with all Federal laws and regulations. The MAS I will process applications, review monthly reports, test document submissions, and compliance audits, provide training, manage access to mandatory automated test entry systems, and complete other compliance documentation. Annual contract renewal is required and consists of the following: reviewing highway patrol audits of each examiner for each site; mailing renewal packets; conducting background checks for examiners, owners, and anyone who signs the contract; preparing contracts; and mailing contracts and certificates to all examiners. DOR must review all audits prior to annual contract renewal.

CDL test related fraud is an on-going concern within third-party test organizations in many states. Therefore, additional retesting beyond the minimum 10 percent required by law will likely be necessary. Increased compliance audits would also be implemented to ensure driver training schools and other private entities remain federally compliant. Non-compliance may result in the loss of federal funding in the amount of \$26 million for the first year and \$52 million for the second and subsequent years and could compromise our commercial driver license issuance program.

**HB 831** - This legislation authorizes the creation of two new specialty licenses plates - the Missouri Association of Municipal Utilities and the Association of Missouri Electric Cooperatives.

**HB 898** - This legislation authorizes the creation of one new specialty license plate - Back the Blue.

**SB 291** - This legislation modifies provisions relating to Emergency 911 Telecommunication Services. The Department must perform all functions incident to the administration, collection, enforcement, and operation of the E-911 service charge. The Department must modify its electronic payments application to allow for the service charge and monthly subscriber fees to be filed and paid. The MyTax Portal site must also be changed to allow businesses to report the fees through their MyTax Portal Business Account. Revenue Premier must change the existing billing flows, rate mail out programs, and debt offset business rules.

Section 190.460.3(4) required the Department to deposit the first \$800,150 collected to the General Revenue Fund to reimburse the state for implementation costs. As of May 2019, the Department collected and deposited the funds into General Revenue to use for the implementation of SB 291.

**NEW DECISION ITEM**

RANK: 5 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86110C</u>
<b>Divisions - Motor Vehicle and Driver Licensing, Taxation</b>	
<b>DI Name - Implement Legislation</b> <u>DI# 1860001</u>	<b>HB Section</b> <u>4.005, 4.01</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 FY2021 costs listed below are based on TAFP fiscal notes or revised department costs:

<b>SB 368</b>	
Management Analysis Specialist I (1 FTE)	\$38,687
Recurring expenses and expendable supplies	\$491
<b>HB 831</b>	
Plate manufacturing	\$1,500
Plate mailing costs	\$468
<b>HB 898</b>	
Plate manufacturing	\$750
Plate mailing costs	\$234
<b>SB 291</b>	
Revenue Premier Modifications	\$487,475
 Total Request	 <u>\$529,605</u>

**NEW DECISION ITEM**

RANK: 5 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86110C</u>
<b>Divisions - Motor Vehicle and Driver Licensing, Taxation</b>	
<b>DI Name - Implement Legislation</b> <u>DI# 1860001</u>	<b>HB Section</b> <u>4.005, 4.01</u>

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

<b>Budget Object Class/Job Class</b>	<b>Dept Req GR DOLLARS</b>	<b>Dept Req GR FTE</b>	<b>Dept Req FED DOLLARS</b>	<b>Dept Req FED FTE</b>	<b>Dept Req OTHER DOLLARS</b>	<b>Dept Req OTHER FTE</b>	<b>Dept Req TOTAL DOLLARS</b>	<b>Dept Req TOTAL FTE</b>	<b>Dept Req One-Time DOLLARS</b>
100 - Salaries and Wages - 000552					38,687	1.0	38,687	1.0	0
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>38,687</b>	<b>1.0</b>	<b>38,687</b>	<b>1.0</b>	<b>0</b>
190 - Supplies					3,443		3,443		
400 - Professional Services	487,475						487,475		
<b>Total EE</b>	<b>487,475</b>		<b>0</b>		<b>3,443</b>		<b>490,918</b>		<b>0</b>
Program Distributions	0						0		
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
Transfers									
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>487,475</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>42,130</b>	<b>1.0</b>	<b>529,605</b>	<b>1.0</b>	<b>0</b>

**NEW DECISION ITEM**

RANK: 5 OF 6

Department of Revenue		Budget Unit <u>86110C</u>								
Divisions - Motor Vehicle and Driver Licensing, Taxation		HB Section <u>4.005, 4.01</u>								
DI Name - Implement Legislation		DI# <u>1860001</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	
<b>Total PS</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Program Distributions							0	0.0		
<b>Total PSD</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Transfers										
<b>Total TRF</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
<b>Grand Total</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	

NEW DECISION ITEM

RANK: 5 OF 6

Department of Revenue	Budget Unit	<u>86110C</u>
Divisions - Motor Vehicle and Driver Licensing, Taxation		
DI Name - Implement Legislation	DI#	<u>1860001</u>
	HB Section	<u>4.005, 4.01</u>

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

**6a. Provide an activity measure(s) for the program.**

There are currently eleven third-party testers in the state of Missouri. Without a Management Analysis Specialist I, the Department will not be able to increase third-party testers and meet Federal compliance requirements. With a Management Analysis Specialist I, the Department would anticipate onboarding between one to four additional third-party testers per year, depending on the anticipated volume of tests performed.

E-911-Currently the Department is not enforcing collection action on businesses that are within counties that passed ordinances to collect service charges imposed under Section 190.455, RSMo. Once the functionality is in Revenue Premier, DOR can pursue enforcement.

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

With a Management Analysis Specialist I, the Department would be able to onboard additional third-party testers. Without a Management Analysis Specialist I, the Department would not be able to increase the number of additional third-party testers because we would not be able to meet Federal compliance requirements.

E-911-The Department will collect more revenues for the purpose of providing central dispatching of fire protection, and emergency ambulance service.

NEW DECISION ITEM

RANK: 5 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86110C</u>
<b>Divisions - Motor Vehicle and Driver Licensing, Taxation</b>	
<b>DI Name - Implement Legislation</b> <b>DI# 1860001</b>	<b>HB Section</b> <u>4.005, 4.01</u>

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

Expanding the third-party tester program may decrease the driver shortage we are experiencing across the nation. According to the Missouri Trucking Association, the driver shortage is expected to reach 60,000 by the end of 2019 and could potentially grow to more than 174,000 by 2026. This program will bring more for-profit businesses to the state of Missouri and may reduce threats of increasing costs for moving freight and supply chain inefficiencies.

E-911-Creating collection authority in Revenue Premier would (1) allow the Department to uncover businesses located within cities and counties that have imposed a fee and are not collecting and (2) find businesses that collected the tax when imposed but stopped due to the lack of enforcement provisions.

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

With an additional Management Analysis Specialist I, the Department will have the ability to onboard third-party testers and audit them according to Federal standards.

Within five years, the Department would anticipate doubling the number of third party testers in Missouri.

E-911-Distributions to the boards will increase providing additional funds to central dispatching fire protection, emergency ambulance, emergency telephone, and other services

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

The Department would like to onboard one to four additional third-party testers per year and perform a minimum of 10% compliance audits of all third-party testers, and, if possible, additional audits of third-party testers to mitigate fraud. The Department requests a Management Analysis Specialist I in order to achieve this strategy.

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>DOR IMPLEMENT LEGISLATION - 1860001</b>								
MANAGEMENT ANALYSIS TRAINEE	0	0.00	0	0.00	38,687	1.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>38,687</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>
SUPPLIES	0	0.00	0	0.00	3,443	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>3,443</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$42,130</b>	<b>1.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$42,130</b>	<b>1.00</b>		<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>INTEGRATED TAX SYSTEM</b>								
<b>DOR IMPLEMENT LEGISLATION - 1860001</b>								
PROFESSIONAL SERVICES	0	0.00	0	0.00	487,475	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>487,475</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$487,475</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$487,475	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

# **HIGHWAY COLLECTIONS**

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	7,481,446	0	7,660,260	15,141,706	PS	0	0	0	0
EE	3,466,081	0	6,320,070	9,786,151	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>10,947,527</b>	<b>0</b>	<b>13,980,330</b>	<b>24,927,857</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	207.55	0.00	226.99	434.54	FTE	0.00	0.00	0.00	0.00

<b>Est. Fringe</b>	5,216,337	0	5,537,382	10,753,719
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

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

Other Funds:

**2. CORE DESCRIPTION**

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

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

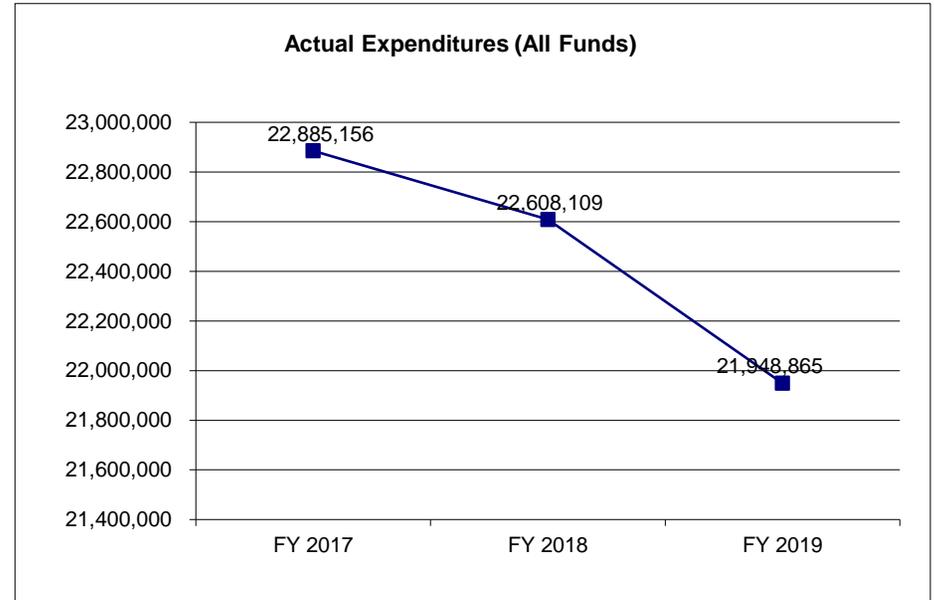
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	24,560,945	24,436,623	24,745,437	24,927,460
Less Reverted (All Funds)	(736,830)	(733,100)	(742,362)	(747,826)
Less Restricted (All Funds)*	(40,786)	0	0	0
Budget Authority (All Funds)	23,783,329	23,703,523	24,003,075	24,179,634
Actual Expenditures (All Funds)	22,885,156	22,608,109	21,948,865	N/A
Unexpended (All Funds)	898,173	1,095,414	2,054,210	N/A
Unexpended, by Fund:				
General Revenue	594,364	874,033	1,363,457	N/A
Federal	0	0	0	N/A
Other	303,809	221,381	690,753	N/A



\*Current Year 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:**

	FY20		FY21 Request	
	GR	HWY	GR	HWY
Division Allocations				
Motor Vehicle and Driver Licensing	\$5,893,893	8,460,670	\$5,894,040	8,460,670
Taxation	496,150	801,326	496,150	801,326
General Counsel's Office	1,226,954	1,227,486	1,226,954	1,227,650
Administration	1,828,591	1,319,445	1,828,591	1,319,531
Postage	1,501,792	2,171,153	1,501,792	2,171,153
	<u>\$10,947,380</u>	<u>13,980,080</u>	<u>\$10,947,527</u>	<u>13,980,330</u>

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE  
HIGHWAY COLLECTIONS**

**5. CORE RECONCILIATION DETAIL**

			<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>									
			PS	434.54	7,481,446	0	7,660,260	15,141,706	
			EE	0.00	3,465,934	0	6,319,820	9,785,754	
			<b>Total</b>	<b>434.54</b>	<b>10,947,380</b>	<b>0</b>	<b>13,980,080</b>	<b>24,927,460</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>									
Core Reallocation	718	1760	PS	(0.00)	0	0	0	0	0 Core reallocation for Taxation
Core Reallocation	2225	1777	PS	0.00	0	0	0	0	0 Core reallocation to more closely align the budget with planned expenditures.
Core Reallocation	2225	1766	PS	0.00	0	0	0	0	0 Core reallocation to more closely align the budget with planned expenditures.
Core Reallocation	2236	1791	PS	0.00	0	0	0	0	0 Core reallocation to more closely align the budget with planned expenditures.
Core Reallocation	2236	1768	PS	0.00	0	0	0	0	(0) Core reallocation to more closely align the budget with planned expenditures.
Core Reallocation	2334	1778	EE	0.00	0	0	164	164	164 Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations.
Core Reallocation	2334	1763	EE	0.00	147	0	0	147	147 Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE  
HIGHWAY COLLECTIONS**

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reallocation	2334 1794 EE	0.00	0	0	86		86 Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations.
<b>NET DEPARTMENT CHANGES</b>		<b>(0.00)</b>	<b>147</b>	<b>0</b>	<b>250</b>	<b>397</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	434.54	7,481,446	0	7,660,260	15,141,706	
	EE	0.00	3,466,081	0	6,320,070	9,786,151	
	<b>Total</b>	<b>434.54</b>	<b>10,947,527</b>	<b>0</b>	<b>13,980,330</b>	<b>24,927,857</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	434.54	7,481,446	0	7,660,260	15,141,706	
	EE	0.00	3,466,081	0	6,320,070	9,786,151	
	<b>Total</b>	<b>434.54</b>	<b>10,947,527</b>	<b>0</b>	<b>13,980,330</b>	<b>24,927,857</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>HIGHWAY COLLECTIONS</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	6,750,667	182.64	7,481,446	207.55	7,481,446	207.55	0	0.00	
STATE HWYS AND TRANS DEPT	7,043,800	231.39	7,660,260	226.99	7,660,260	226.99	0	0.00	
TOTAL - PS	13,794,467	414.03	15,141,706	434.54	15,141,706	434.54	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	2,034,441	0.00	3,465,934	0.00	3,466,081	0.00	0	0.00	
STATE HWYS AND TRANS DEPT	6,119,957	0.00	6,319,820	0.00	6,320,070	0.00	0	0.00	
TOTAL - EE	8,154,398	0.00	9,785,754	0.00	9,786,151	0.00	0	0.00	
<b>TOTAL</b>	<b>21,948,865</b>	<b>414.03</b>	<b>24,927,460</b>	<b>434.54</b>	<b>24,927,857</b>	<b>434.54</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY20-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	109,965	0.00	0	0.00	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	113,062	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	223,027	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>223,027</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	40,507	0.00	0	0.00	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	9,976	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	50,483	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>50,483</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Mileage Reimburse Rate Incr - 0000015</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	147	0.00	0	0.00	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	250	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	397	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>397</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	

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**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>HIGHWAY COLLECTIONS</b>								
<b>DOR IMPLEMENT LEGISLATION - 1860001</b>								
PERSONAL SERVICES								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	38,687	1.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	38,687	1.00	0	0.00
EXPENSE & EQUIPMENT								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	3,443	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	3,443	0.00	0	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>42,130</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$21,948,865</b>	<b>414.03</b>	<b>\$24,927,460</b>	<b>434.54</b>	<b>\$25,243,894</b>	<b>435.54</b>	<b>\$0</b>	<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	190,873	6.45	219,588	7.51	210,889	6.81	0	0.00
OFFICE SUPPORT ASSISTANT	170,897	7.02	151,491	6.00	173,441	7.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	378,594	13.81	445,767	15.61	445,767	15.61	0	0.00
PHOTOGRAPHIC-MACHINE OPER	191,369	7.73	213,339	8.00	213,339	8.00	0	0.00
PRINTING/MAIL TECHNICIAN I	255,883	9.88	260,610	9.44	291,373	8.44	0	0.00
PRINTING/MAIL TECHNICIAN II	115,507	3.90	140,619	4.85	140,619	3.33	0	0.00
PRINTING/MAIL TECHNICIAN III	18,599	0.55	0	0.00	22,263	0.62	0	0.00
PRINTING/MAIL TECHNICIAN IV	22,823	0.62	21,385	0.62	21,385	0.62	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	22,263	0.62	0	0.00	0	0.00
STOREKEEPER I	44,908	1.66	43,688	1.83	43,688	1.83	0	0.00
SUPPLY MANAGER I	25,160	0.65	24,539	0.62	24,539	0.62	0	0.00
PROCUREMENT OFCR II	29,763	0.65	28,308	0.62	28,308	0.62	0	0.00
ACCOUNT CLERK II	21,386	0.75	18,386	0.62	18,386	0.62	0	0.00
AUDITOR II	67,102	1.65	66,453	1.00	66,453	1.00	0	0.00
AUDITOR I	12,885	0.33	42,842	0.66	42,842	0.66	0	0.00
SENIOR AUDITOR	41,808	0.97	43,968	1.00	43,968	1.00	0	0.00
ACCOUNTANT I	42,057	1.32	37,997	0.91	37,997	0.91	0	0.00
ACCOUNTANT II	65,806	1.65	63,102	1.58	63,927	1.58	0	0.00
ACCOUNTANT III	30,536	0.68	28,121	0.62	28,121	0.62	0	0.00
ACCOUNTING SPECIALIST II	11,574	0.26	0	0.00	0	0.00	0	0.00
ACCOUNTING CLERK	46,604	1.67	55,222	2.00	55,222	2.00	0	0.00
ACCOUNTING TECHNICIAN	187,119	6.46	339,619	5.69	230,260	5.14	0	0.00
ACCOUNTING GENERALIST I	20,504	0.65	23,611	0.72	23,611	0.72	0	0.00
ACCOUNTING GENERALIST II	24,531	0.66	24,466	0.59	24,466	0.59	0	0.00
PERSONNEL OFFICER	0	0.00	20,328	0.62	0	0.00	0	0.00
HUMAN RELATIONS OFCR II	25,690	0.60	29,109	0.60	29,109	0.60	0	0.00
PERSONNEL ANAL I	21,956	0.62	25,707	0.62	20,328	0.62	0	0.00
PERSONNEL ANAL II	3,706	0.09	0	0.00	0	0.00	0	0.00
PUBLIC INFORMATION SPEC I	21,069	0.54	0	0.00	39,613	1.00	0	0.00
PUBLIC INFORMATION SPEC II	44,673	1.00	0	0.00	45,052	1.00	0	0.00
PUBLIC INFORMATION COOR	72,307	1.48	80,868	1.62	33,368	0.62	0	0.00
TRAINING TECH I	102,090	2.73	90,154	2.60	168,254	4.60	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
TRAINING TECH III	46,377	1.00	47,477	1.00	47,477	1.00	0	0.00
EXECUTIVE I	319	0.01	0	0.00	0	0.00	0	0.00
EXECUTIVE II	23,092	0.62	25,381	0.62	25,381	0.62	0	0.00
MANAGEMENT ANALYSIS SPEC I	290,459	7.47	449,409	10.80	440,509	10.85	0	0.00
MANAGEMENT ANALYSIS SPEC II	175,499	4.07	140,767	3.00	140,767	3.00	0	0.00
PLANNER III	56,841	1.00	48,397	1.00	57,220	1.00	0	0.00
PERSONNEL CLERK	51,904	1.62	39,037	1.62	64,744	1.62	0	0.00
TELECOMMUN TECH I	26,367	0.66	20,738	0.62	28,738	0.62	0	0.00
LEGISLATIVE COORDINATOR	51,632	1.05	51,606	1.00	54,106	1.05	0	0.00
APPEALS REFEREE I	40,087	1.00	41,013	1.00	41,013	1.00	0	0.00
ADMINISTRATIVE ANAL I	155,536	4.94	204,252	5.95	172,515	5.20	0	0.00
ADMINISTRATIVE ANAL II	139,996	3.78	110,765	3.00	112,265	3.00	0	0.00
ADMINISTRATIVE ANAL III	76,369	1.84	123,974	3.00	80,922	2.00	0	0.00
INVESTIGATOR II	115,920	2.82	155,658	6.10	155,658	5.85	0	0.00
INVESTIGATOR III	43,612	0.96	124,469	2.00	92,179	2.00	0	0.00
MOTOR VEHICLE DRIVER	21,502	0.80	15,765	0.62	15,765	0.62	0	0.00
GRAPHIC ARTS SPEC II	0	0.00	39,613	1.00	0	0.00	0	0.00
TAX COLLECTION TECH I	46,694	1.89	165,300	6.50	0	0.00	0	0.00
TAX COLLECTION TECH III	27,428	0.91	30,738	1.00	58,638	2.00	0	0.00
REVENUE SECTION SUPV	648,473	17.38	637,573	16.65	651,073	17.00	0	0.00
TELEPHONE INFO OPERATOR I REV	98,581	4.01	154,975	6.00	125,300	5.00	0	0.00
TELEPHONE INFO OPERATOR II REV	134,313	4.88	154,337	2.00	143,137	4.00	0	0.00
REVENUE FIELD SERVICES COOR	487,030	12.67	506,503	13.00	506,503	13.00	0	0.00
REVENUE PROCESSING TECH I	1,867,872	75.48	1,826,733	75.57	1,888,543	75.21	0	0.00
REVENUE PROCESSING TECH II	3,342,506	119.28	4,068,677	131.06	3,577,499	119.06	0	0.00
REVENUE PROCESSING TECH III	321,512	10.62	319,434	14.13	783,870	31.18	0	0.00
REVENUE PROCESSING TECH IV	11,759	0.35	0	0.00	11,800	0.35	0	0.00
FACILITIES OPERATIONS MGR B1	39,246	0.65	0	0.00	38,686	0.62	0	0.00
FACILITIES OPERATIONS MGR B2	1,577	0.02	38,686	0.62	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	167,785	2.68	92,094	1.62	179,660	2.86	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	1,552	0.02	40,213	0.62	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	1,863	0.02	47,353	0.62	0	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
HUMAN RESOURCES MGR B1	37,792	0.62	0	0.00	33,959	0.62	0	0.00
HUMAN RESOURCES MGR B2	1,452	0.02	33,959	0.62	0	0.00	0	0.00
INVESTIGATION MGR B1	71,139	1.05	61,077	1.00	172,188	2.50	0	0.00
INVESTIGATION MGR B3	2,303	0.03	111,111	1.50	0	0.00	0	0.00
REVENUE MANAGER, BAND 1	822,356	14.57	618,820	10.87	818,893	14.87	0	0.00
REVENUE MANAGER, BAND 2	8,299	0.12	117,123	3.00	0	0.00	0	0.00
REVENUE MANAGER, BAND 3	3,164	0.04	73,937	1.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	121,600	0.94	109,854	0.60	109,854	0.60	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	210,109	2.31	232,106	1.62	248,824	1.87	0	0.00
DIVISION DIRECTOR	162,193	1.83	54,081	0.63	151,113	1.68	0	0.00
DESIGNATED PRINCIPAL ASST DIV	74,406	1.48	39,589	1.00	97,993	1.50	0	0.00
ASSOCIATE COUNSEL	117,868	2.44	63,682	2.20	63,682	2.20	0	0.00
PARALEGAL	23,712	0.62	22,456	0.62	22,456	0.62	0	0.00
LEGAL COUNSEL	216,020	4.84	177,616	4.63	209,906	4.63	0	0.00
CHIEF COUNSEL	32,298	0.32	68,686	0.50	0	0.00	0	0.00
SENIOR COUNSEL	344,908	5.90	599,385	8.16	582,239	8.16	0	0.00
CLERK	137,170	5.82	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	65,321	1.00	54,040	1.00	65,700	1.00	0	0.00
TAX SEASON ASST	148	0.01	0	0.00	0	0.00	0	0.00
DEPUTY GENERAL COUNSEL	58,933	0.74	61,577	0.66	0	0.00	0	0.00
MANAGING COUNSEL	194,983	2.80	161,742	2.00	161,742	2.00	0	0.00
GENERAL COUNSEL	56,100	0.63	0	0.00	78,723	0.66	0	0.00
MISCELLANEOUS PROFESSIONAL	9,024	0.17	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	67,536	1.29	64,574	1.20	64,574	1.20	0	0.00
SPECIAL ASST PROFESSIONAL	14,648	0.29	31,156	0.60	31,156	0.60	0	0.00
SPECIAL ASST OFFICE & CLERICAL	119,503	2.62	102,648	2.24	148,148	3.34	0	0.00
<b>TOTAL - PS</b>	<b>13,794,467</b>	<b>414.03</b>	<b>15,141,706</b>	<b>434.54</b>	<b>15,141,706</b>	<b>434.54</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	18,296	0.00	18,258	0.00	20,655	0.00	0	0.00
TRAVEL, OUT-OF-STATE	4,728	0.00	22,475	0.00	13,475	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	6,142,488	0.00	7,356,082	0.00	7,102,082	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	118,415	0.00	42,619	0.00	89,669	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
COMMUNICATION SERV & SUPP	327,782	0.00	67,771	0.00	331,771	0.00	0	0.00
PROFESSIONAL SERVICES	1,110,639	0.00	2,124,255	0.00	1,987,705	0.00	0	0.00
M&R SERVICES	140,886	0.00	115,905	0.00	197,905	0.00	0	0.00
MOTORIZED EQUIPMENT	81,332	0.00	52	0.00	1,002	0.00	0	0.00
OFFICE EQUIPMENT	99,774	0.00	8,076	0.00	12,126	0.00	0	0.00
OTHER EQUIPMENT	35,681	0.00	18,002	0.00	14,002	0.00	0	0.00
PROPERTY & IMPROVEMENTS	45,560	0.00	2	0.00	2	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	265	0.00	10,601	0.00	10,601	0.00	0	0.00
MISCELLANEOUS EXPENSES	28,552	0.00	652	0.00	4,152	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	0	0.00
<b>TOTAL - EE</b>	<b>8,154,398</b>	<b>0.00</b>	<b>9,785,754</b>	<b>0.00</b>	<b>9,786,151</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$21,948,865</b>	<b>414.03</b>	<b>\$24,927,460</b>	<b>434.54</b>	<b>\$24,927,857</b>	<b>434.54</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$8,785,108</b>	<b>182.64</b>	<b>\$10,947,380</b>	<b>207.55</b>	<b>\$10,947,527</b>	<b>207.55</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$13,163,757</b>	<b>231.39</b>	<b>\$13,980,080</b>	<b>226.99</b>	<b>\$13,980,330</b>	<b>226.99</b>		<b>0.00</b>

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

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

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

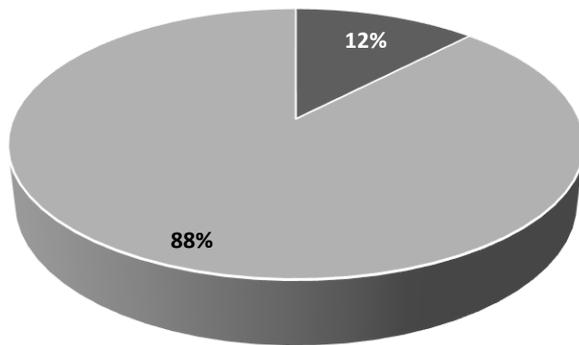
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

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

The Driver License Bureau issues, suspends or revokes driver licenses and non-driver identification cards to ensure citizens who drive a motor vehicle or need proof of identity receive the required credentials based on qualifications.

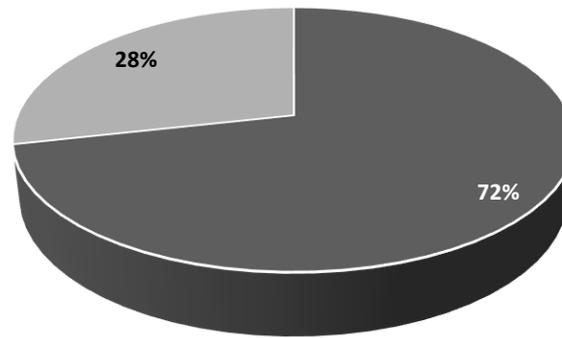
**2a. Provide an activity measure(s) for the program.**

**ID's Issued - FY2019**



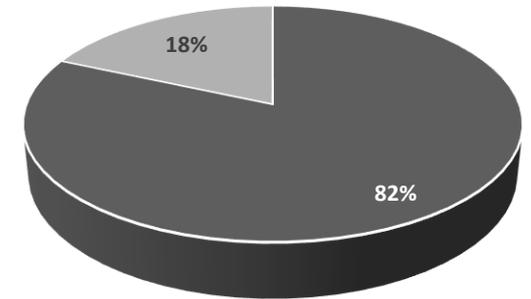
■ Nondriver Licenses ■ Driver Licenses

**Calls - FY2019**



■ Calls Answered ■ Calls Abandoned/Deflected

**Actions - FY2019**



■ Suspensions ■ Revocations

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.015**

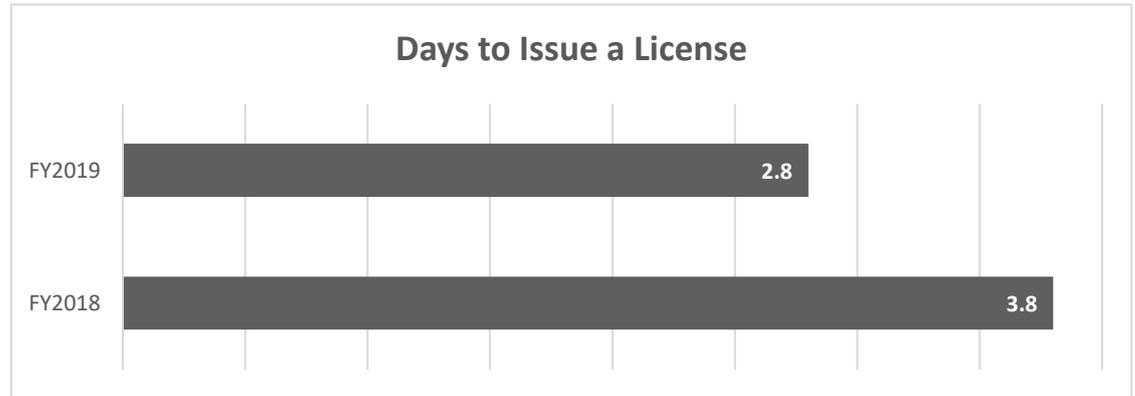
**Program Name - Driver License Bureau**

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

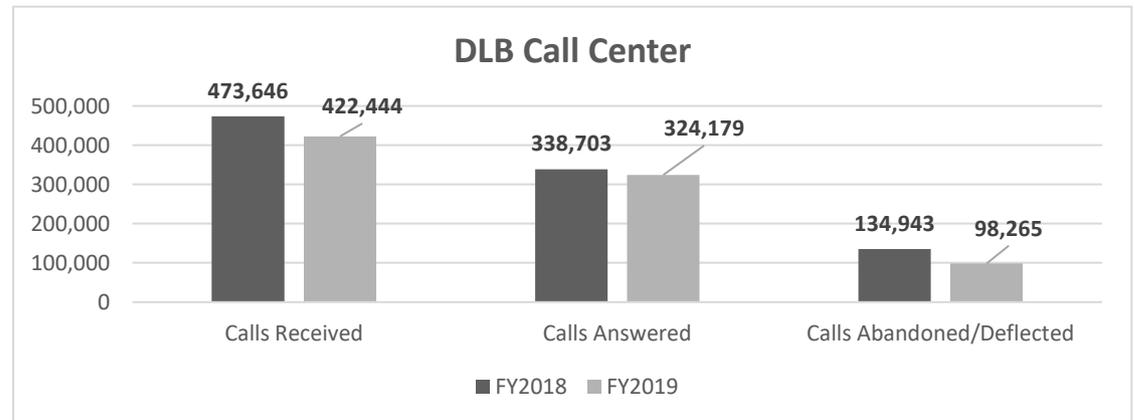
**2b. Provide a measure(s) of the program's quality.**

The target for the number of days to issue a license is contractual with the vendor. Except in extraordinary circumstances, if they do not issue a driver license or non-driver identification card within three days, we collect liquidated damages.

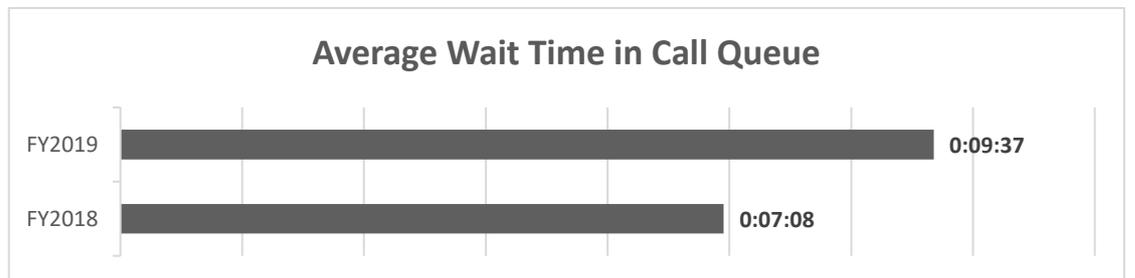
**In FY19, we issued 1,584,124 driver and non-driver ID's in 2.8 days, on average.**



The Department Initiative, Road to 100%, began in 2018. The goals of Road to 100% are to reduce incoming calls by 30% and answer 100% of all calls that come in. We have made many changes in our call center over the past two years to improve the overall experience of our customers when they need help and call our call center. These efforts have led to a decrease in the number of calls received and abandoned/deflected and an increase in number of calls answered.



The target for Average Wait Time for FY2021 will be three seconds based on the best of the best in call centers across the U.S.



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.015**

**Program Name - Driver License Bureau**

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

In FY2019, the average turnaround time for an accident case to be processed is 60-65 days before the suspension would go effective. Within the 60-65 days, several different processes occur. The Department is statutorily required to enter the accident report within 10 days of being received; we average 5-7 days. There are three types of accident suspensions: Failure to File Accident Report, which suspends the license if we have not received a response within 15 days from request; Mandatory Insurance Suspension, which suspends the license 30 days from the date the notice was mailed; and Mandatory Insurance/Security Suspension, which suspends the license 30 days from the date the notice was mailed.

Within the Accidents and Reinstatement section of DLB, Failure to Pay Judgments are keyed within 3-5 days and action is active 5 days after being keyed. Out of state judgments and accidents are keyed within 5 days and action is active 3 days after being keyed. Failure to maintain financial responsibility suspensions are keyed daily, a notice is generated the following day, and the suspension becomes effective 15 days from the notice.

The Department is statutorily required to add a conviction to a driving records within 10 days from the date of conviction, 7 days for CDL. We average a 2-3 day turnaround time for adding convictions to driver records. Administrative Alcohol suspensions and revocations, Chemical Refusal revocations, Abuse and Lose suspensions, Minor in Possession and Zero Tolerance suspensions are all keyed within 3-5 days of being received. Child Support Suspensions are keyed daily.

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

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.

	2017	2018	2019
Highway Related	\$544,364,073	\$43,841,927	\$51,961,792
Education	\$58,953,110	\$5,107,808	\$6,052,843
General Revenue	\$27,336,066	\$3,309,868	\$3,110,622
Conservation	\$14,409,948	\$1,227,026	\$1,460,713
Natural Resources	\$11,527,972	\$981,624	\$1,168,572
Other Miscellaneous	\$4,794,729	\$1,167,482	\$957,993
Cities	\$46,675,793	\$47,197,085	\$46,113,699
Counties	\$31,117,195	\$31,464,723	\$30,742,465

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

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

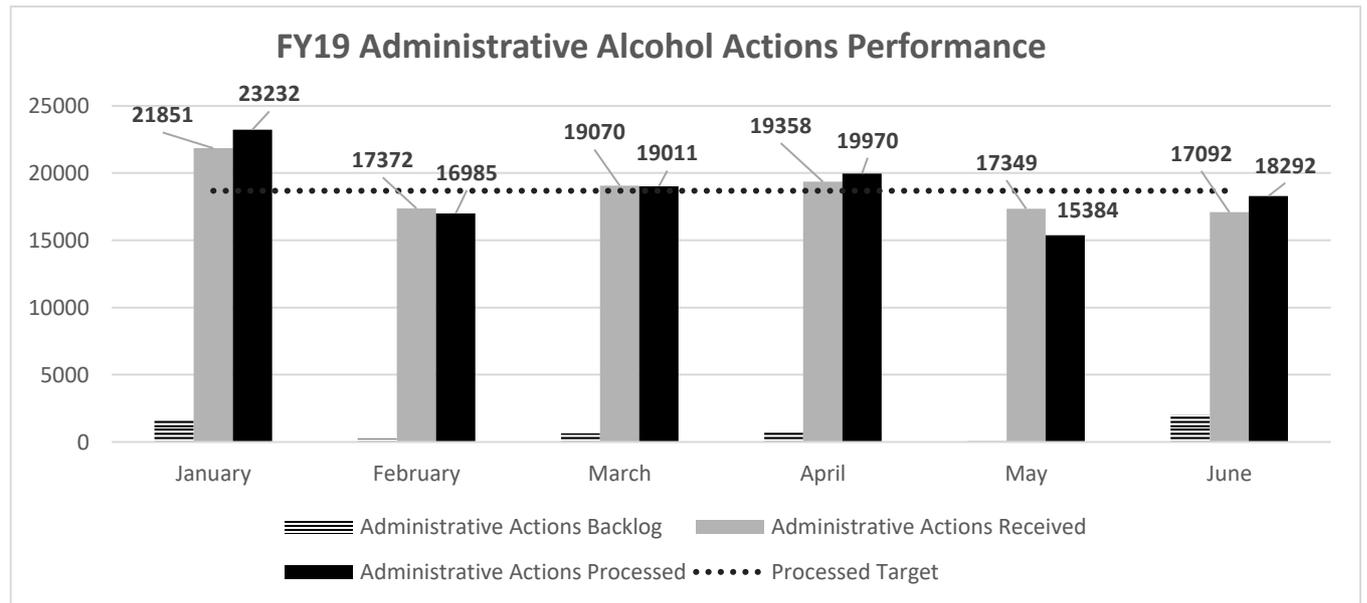
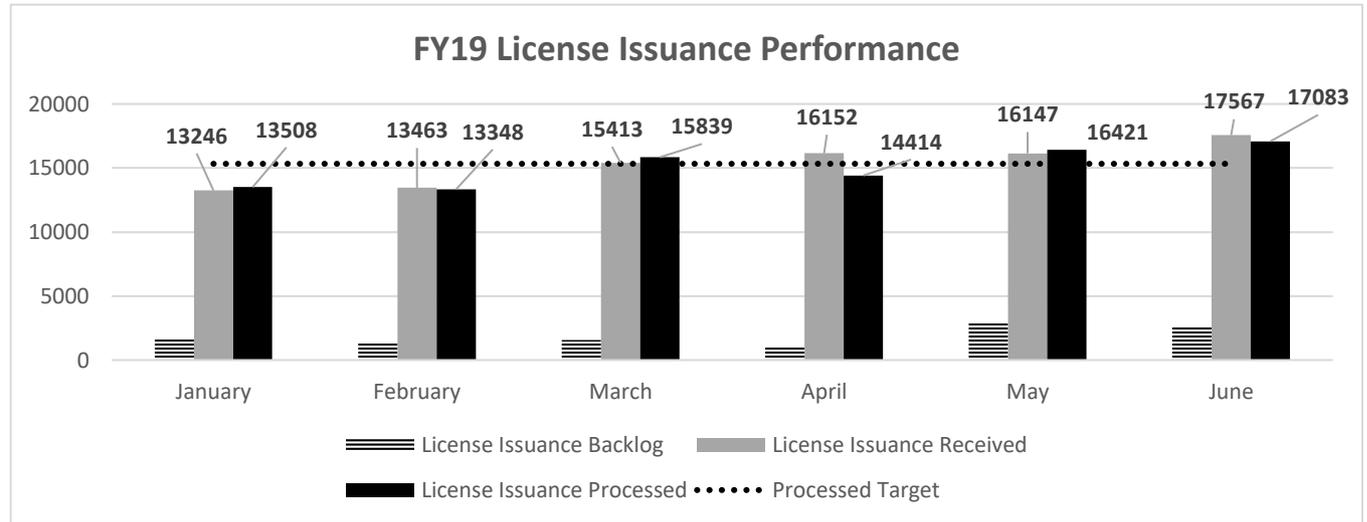
2d. Provide a measure(s) of the program's efficiency.

The Driver License Bureau has 53 frontline team members who process the work received for Issuance, Reinstatement, Suspensions, Revocations, and Accidents.

DLB is efficiently using the team members to process the work that comes in each month, which is reflected by small backlogs within the bureau.

We began tracking backlog, work received, and work processed differently in January 2019.

The processed targets are determined by the average number of work received each month.



**PROGRAM DESCRIPTION**

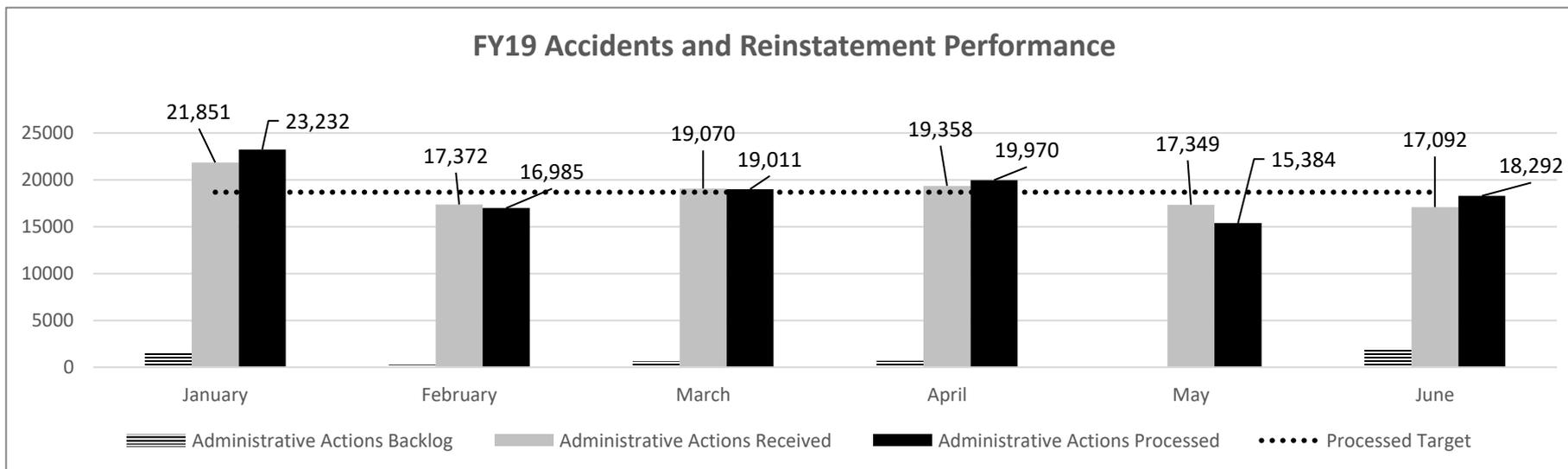
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

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

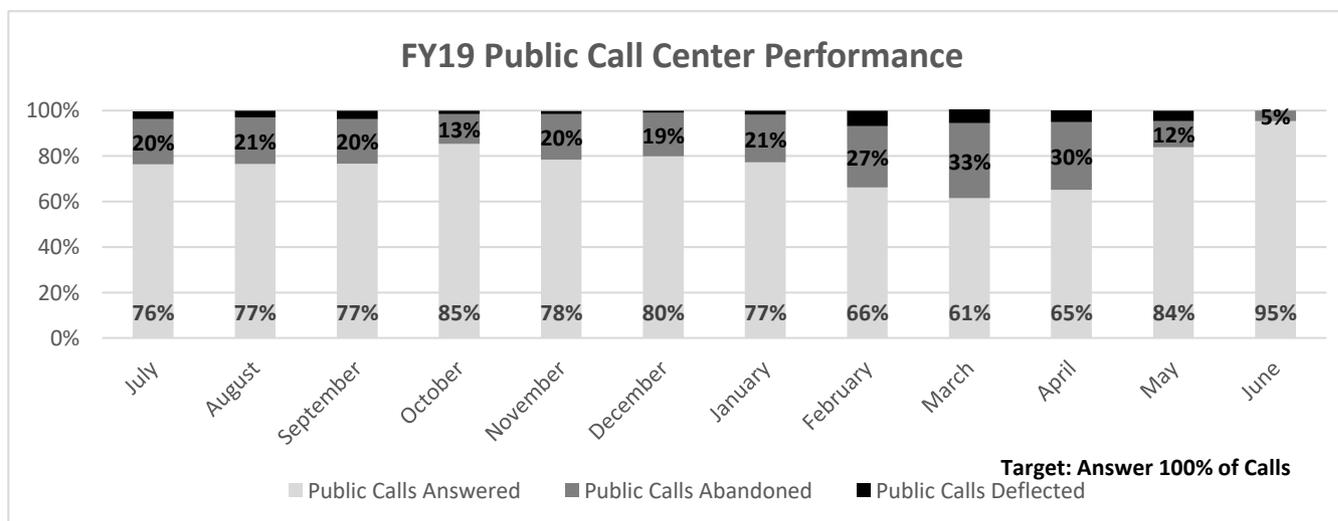
**2d. Provide a measure(s) of the program's efficiency (cont).**



The Driver License Bureau Call Center has 27 team members who field all calls from the public regarding driver license subject matter.

The team target is to answer 100% of all calls received.

We are actively working to improve the answer percentage.



**PROGRAM DESCRIPTION**

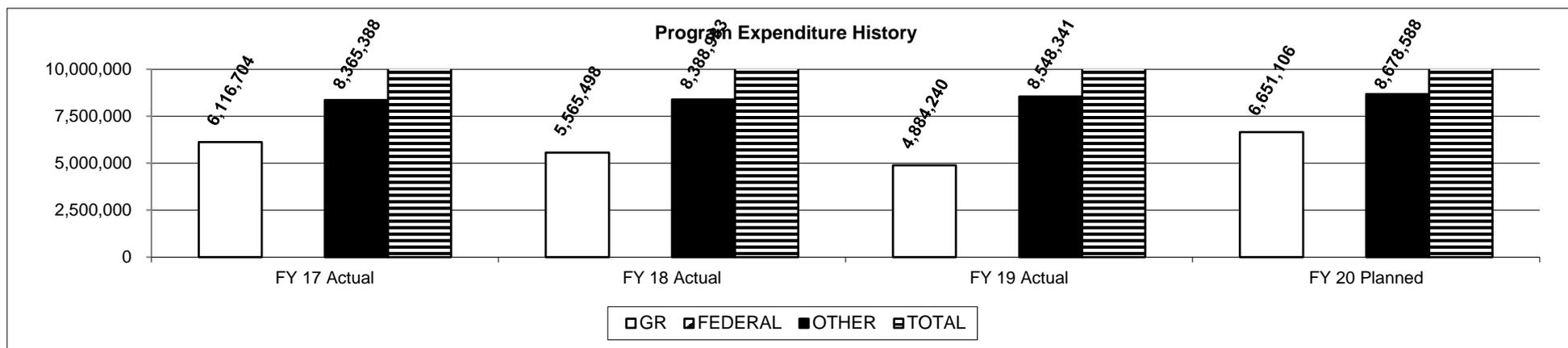
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

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

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) 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

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

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

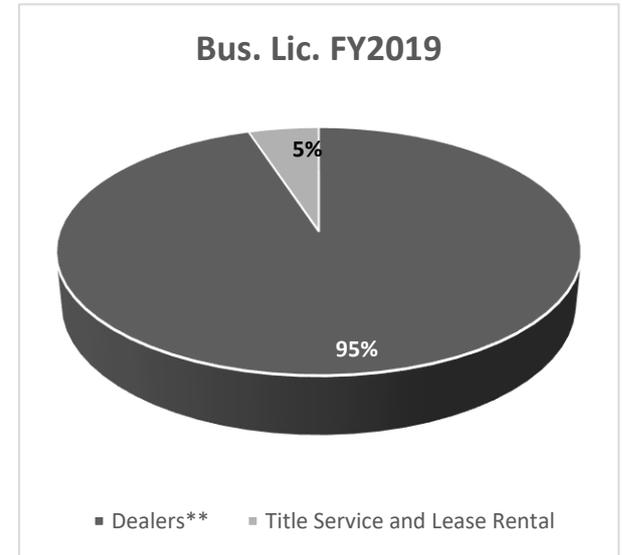
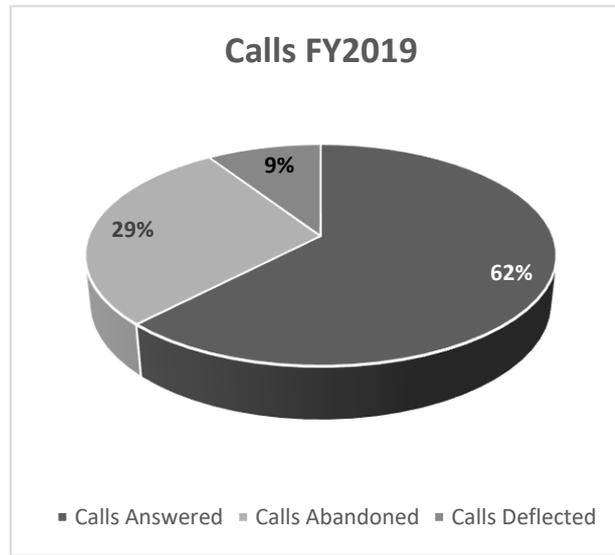
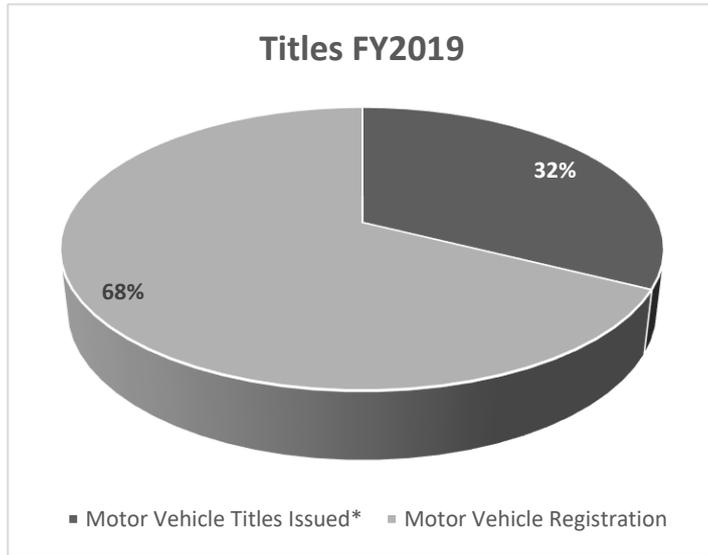
1a. What strategic priority does this program address?

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

1b. What does this program do?

The Motor Vehicle Bureau issues ownership documents, registers vehicle and trailer plates and regulates business to help citizens who sell, purchase, or salvage a vehicle, marine craft, or trailer by ensuring vehicles are properly registered and dealerships follow state rules and regulations.

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



\*Includes motor vehicle and marine titles issued.

\*\*Dealers include motor vehicle dealers, marine craft dealers, and salvage dealers.

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005

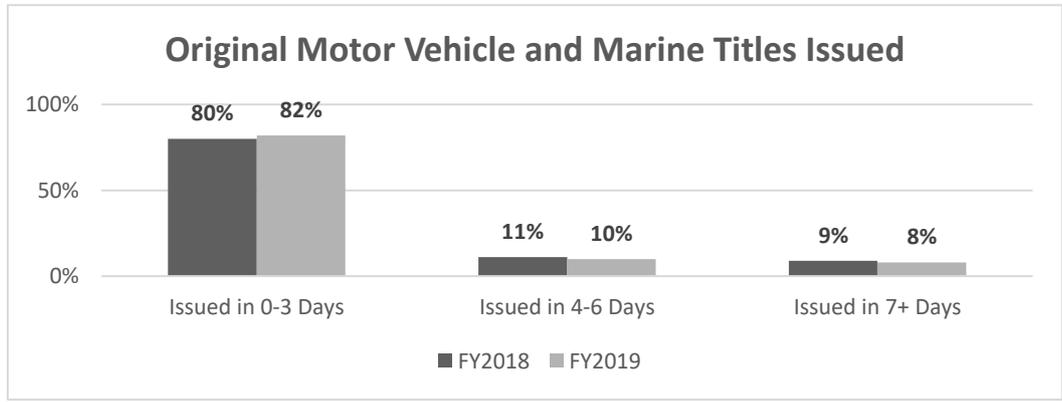
Program Name - Motor Vehicle Bureau

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

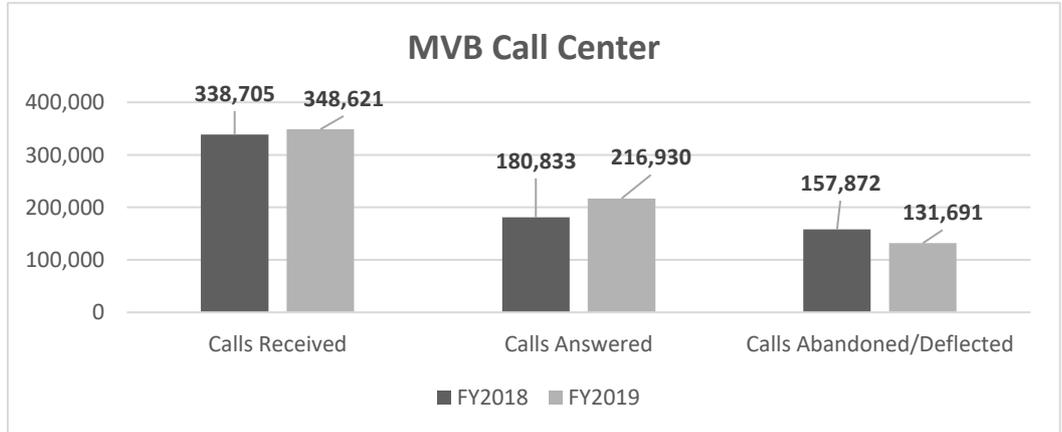
**2b. Provide a measure(s) of the program's quality.**

The target for the number of days to issue a title is three days. The national average for original titles to be issued is three to four weeks after title application is received.

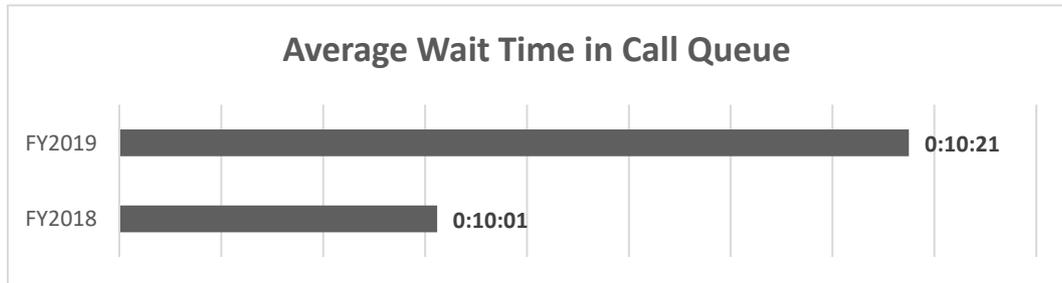
In FY19, we issued 1,676,680 original motor vehicle and marine titles and 82% of those (1,380,850) were issued in 0-3 days.



The Department Initiative, Road to 100%, began in 2018. The goals of Road to 100% are to reduce incoming calls by 30% and answer 100% of all calls that come in. We have made many changes in our call center over the past two years to improve the overall experience of our customers when they need help and call our call center. These efforts have led to a decrease in the number of abandoned/deflected calls and an increase in number of calls answered.



The target for Average Wait Time for FY2021 will be three seconds based on the best of the best in call centers across the U.S.



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.005

**Program Name - Motor Vehicle Bureau**

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

The Department of Revenue is statutorily required to process new dealer applications within eight hours of receipt. In FY2019, the Department processed 500 new dealer applications and met the statutory requirement.

The Dealer renewal season in FY2019 began August 21, 2018 and 6,426 dealer renewal letters were issued. The Department brought in temporary employees to process incoming paperwork sent in response to the renewal notices.

The Department received complaints regarding licensed dealerships, and the bureau reviews the complaints, investigates, and takes the appropriate actions. If Administration determines that the complaint needs further investigation, a case is opened and the Criminal Investigation Bureau (CIB) audits and investigates the licensee. CIB and MVB work together to ensure that the investigations are completed and disciplinary action is taken when necessary. If CIB finds that action needs to be taken, all parties involved are notified. In FY19, 577 complaints had actions taken against them. Disciplinary actions can include a penalty assessment up to license revocation.

This is an important and necessary process to ensure consumers are protected and that licensed dealers conduct business in accordance with the law.

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

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.

	FY2017	FY2018	FY2019
Highway Related	\$544,364,073	\$43,841,927	\$51,961,792
Education	\$58,953,110	\$5,107,808	\$6,052,843
General Revenue	\$27,336,066	\$3,309,868	\$3,110,622
Conservation	\$14,409,948	\$1,227,026	\$1,460,713
Natural Resources	\$11,527,972	\$981,624	\$1,168,572
Other Miscellaneous	\$4,794,729	\$1,167,482	\$957,993
Cities	\$46,675,793	\$47,197,085	\$46,113,699
Counties	\$31,117,195	\$31,464,723	\$30,742,465

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

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

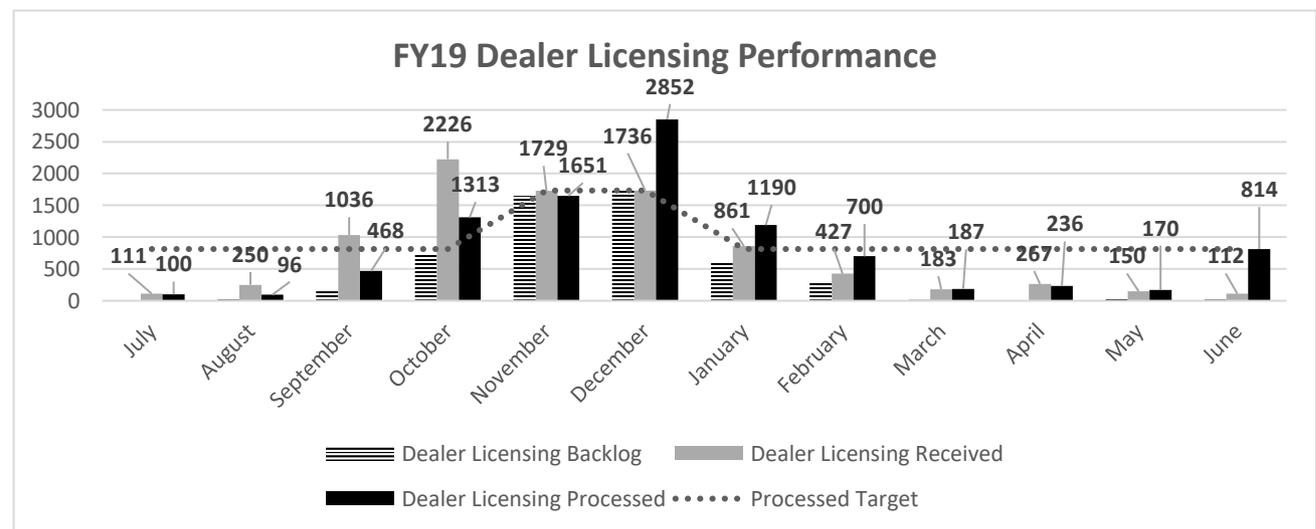
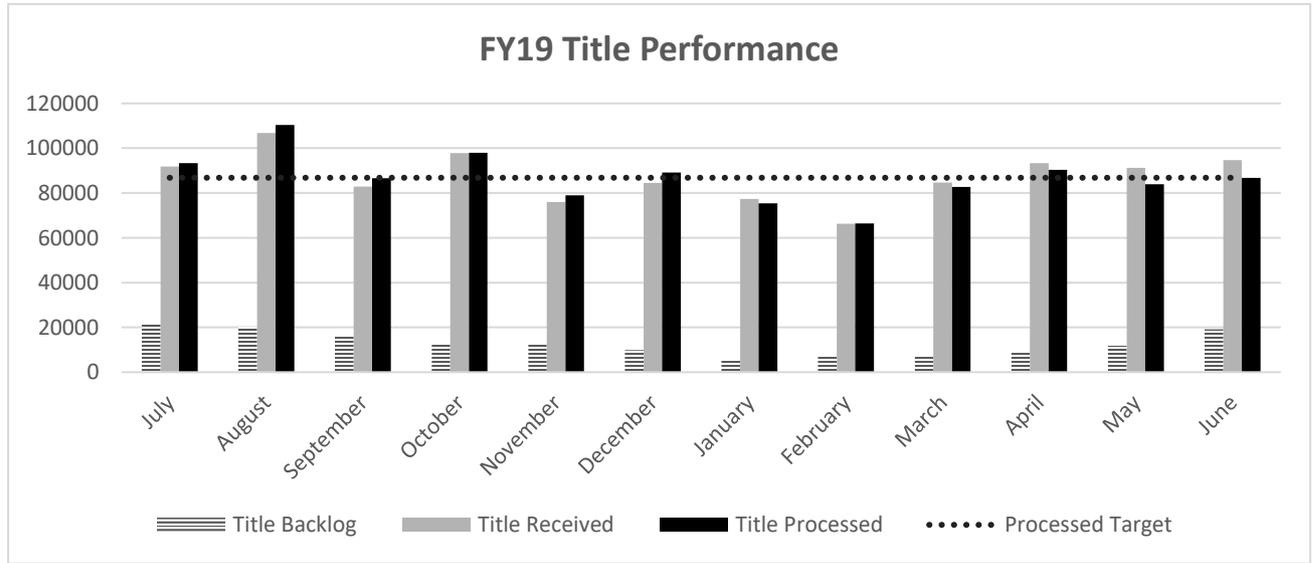
**2d. Provide a measure(s) of the program's efficiency.**

The Motor Vehicle Bureau has 101 frontline team members who process the work received for titles, registration, and dealer licensing.

We will begin tracking backlog, work received, and work processed differently in October 2019.

There are 38 different functions associated with titles that are taken into consideration for title performance.

The processed targets are determined by the average volume of work received each month. We anticipate Dealers being busier during November and December so we plan to utilize resources to hit higher targets during those months.



**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005

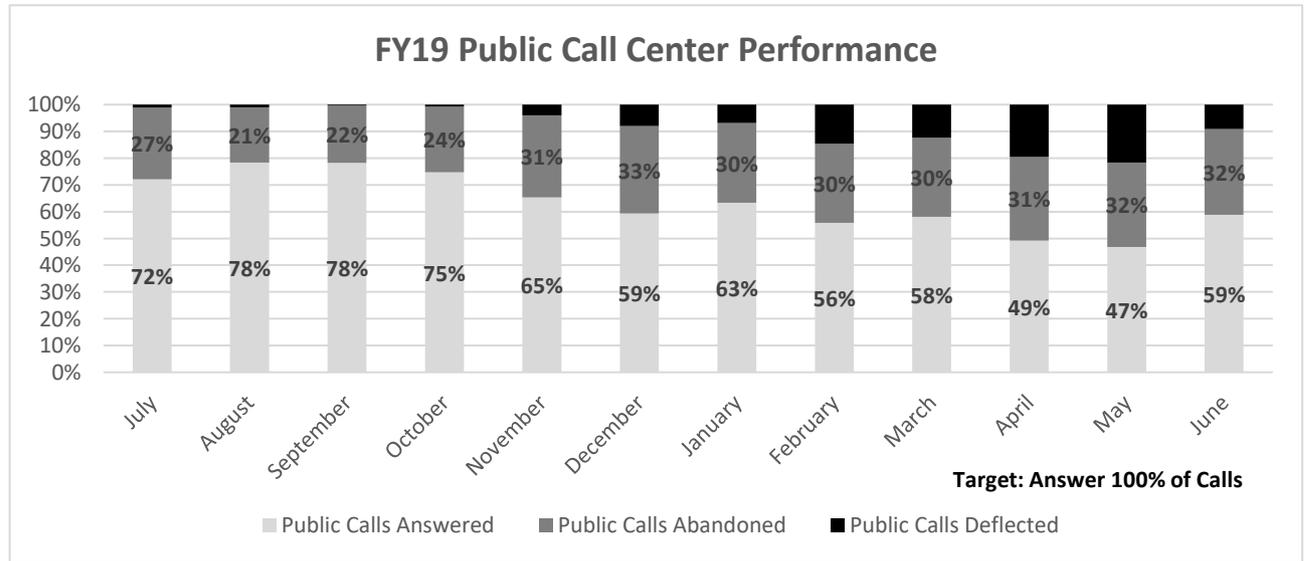
Program Name - Motor Vehicle Bureau

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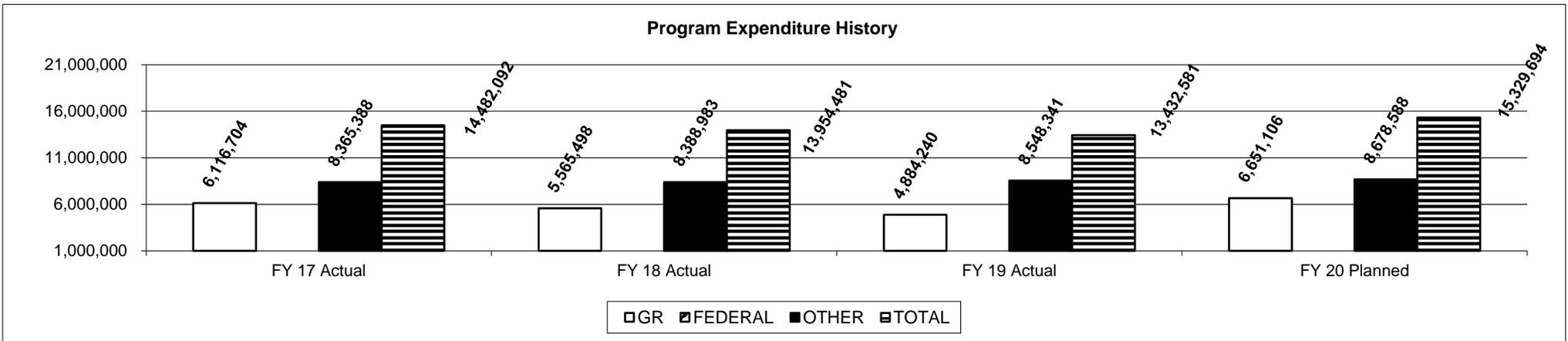
The Motor Vehicle Bureau Call Center has 27 team members who field all calls from the public regarding motor vehicle subject matter.

The team target is to answer 100% of all calls received.

We are actively working to improve the answer percentage.



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 of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

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

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

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

**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

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.015**

**Program Name - License Offices Bureau**

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

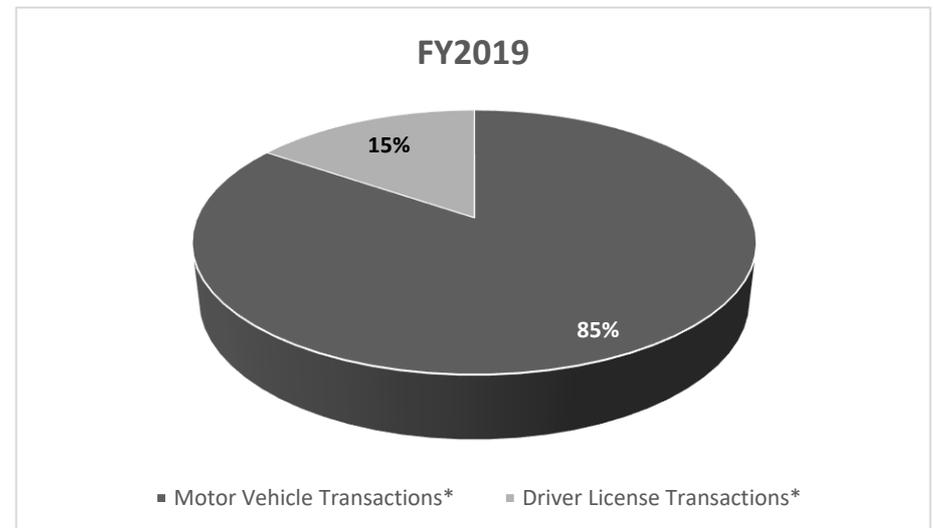
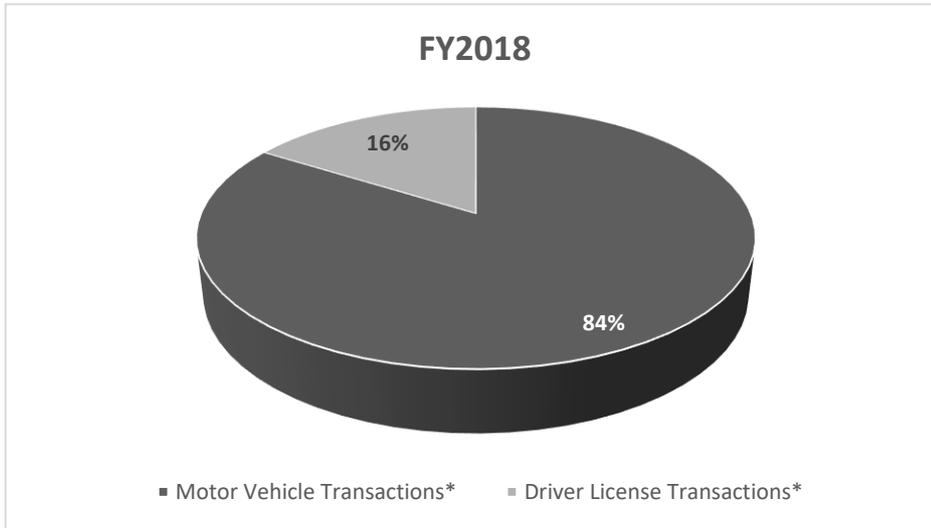
**1a. What strategic priority does this program address?**

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

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

The License Offices Bureau, oversees Missouri License Offices throughout the state to help Missourians that need to complete a motor vehicle or driver licensing transactions by ensuring the offices are complying with contract requirements and fulfilling the needs of the citizens efficiently.

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



\*Excludes transactions completed or mailed in to the Jefferson City central office or transactions completed online. The number for DL Transactions is approximate, not exact.

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.015**

**Program Name - License Offices Bureau**

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

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

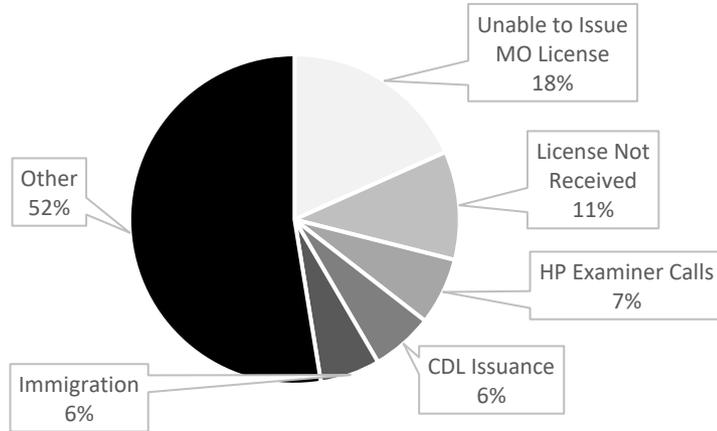
174 License Offices across the state are able to call in to the Jefferson City central office when they have questions regarding Motor Vehicle or Driver Licensing transactions. Instead of turning a customer away or redirecting them to the central office, they call a dedicated line for help while they are with the customer. The calls that come in to the central office are tracked by the reason for the call and the data is used to determine the training necessary overall or for specific offices with the intent to make clerks in the field more knowledgeable and able to independently assist customers quickly and efficiently.

**FY2019**

**Total Calls to Driver License Bureau**

**87,288**

**FY2019 - Phone Assistance from Driver License Help Desk**

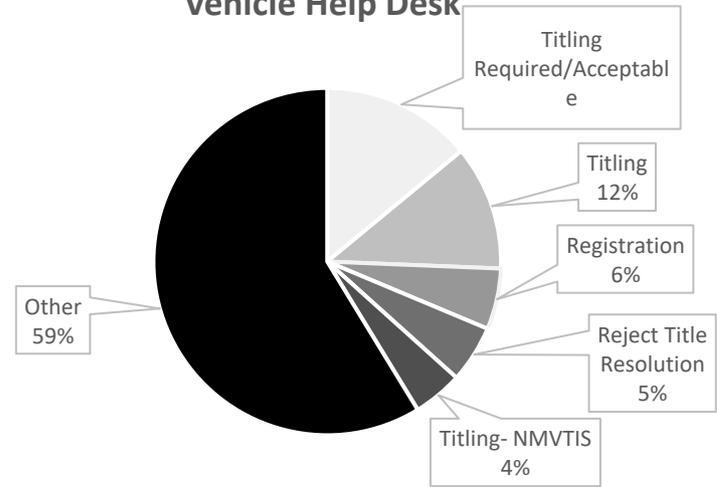


**FY2019**

**Total Calls to Motor Vehicle Bureau**

**56,122**

**FY2019 - Phone Assistance from Motor Vehicle Help Desk**



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.015**

**Program Name - License Offices Bureau**

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

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

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.

	FY2017	FY2018	FY2019
Highway Related	\$544,364,073	\$43,841,927	\$51,961,792
Education	\$58,953,110	\$5,107,808	\$6,052,843
General Revenue	\$27,336,066	\$3,309,868	\$3,110,622
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Other Miscellaneous	\$4,794,729	\$1,167,482	\$957,993
Cities	\$46,675,793	\$47,197,085	\$46,113,699
Counties	\$31,117,195	\$31,464,723	\$30,742,465

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

Anyone who visits a license office through the state has the opportunity to fill out a customer satisfaction survey. The results are gathered and the responses are rolled up into a grade point average. This data helps us understand the overall performance of the license offices across the state. We have made significant efforts to increase the Citizen Report Card Results--we have increased training and improved communication efforts.



**PROGRAM DESCRIPTION**

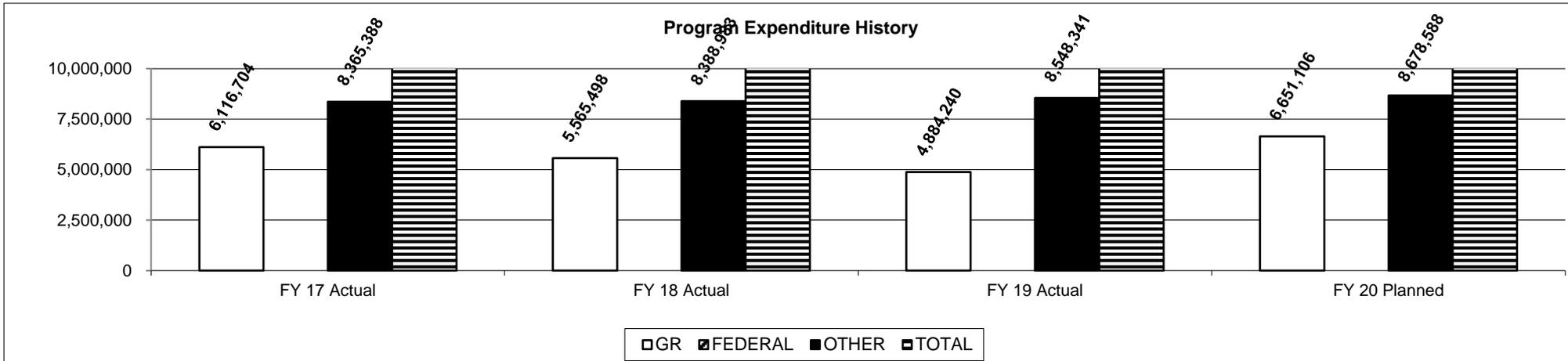
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

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

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

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	185,146	0	0	185,146	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>185,146</b>	<b>0</b>	<b>0</b>	<b>185,146</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	3.00	0.00	0.00	3.00	FTE	0.00	0.00	0.00	0.00

<b>Est. Fringe</b>	100,118	0	0	100,118
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

The Department 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.

**CORE DECISION ITEM**

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

The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The benefits the Department expects to realize with an integrated system: reduced operational and maintenance costs; provide ways to identify and collect delinquent taxes; expand online services (including a DMV portal for public access); an integration that allows access to both driver and motor vehicle data when viewing a customer's record to improve the customer's experience; quicker and easier implementation of law changes; and more reliable data with better analytical capabilities.

During the 2016 legislative session, HB 2216 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 FY2018 budget. In the 2017 legislation 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)**

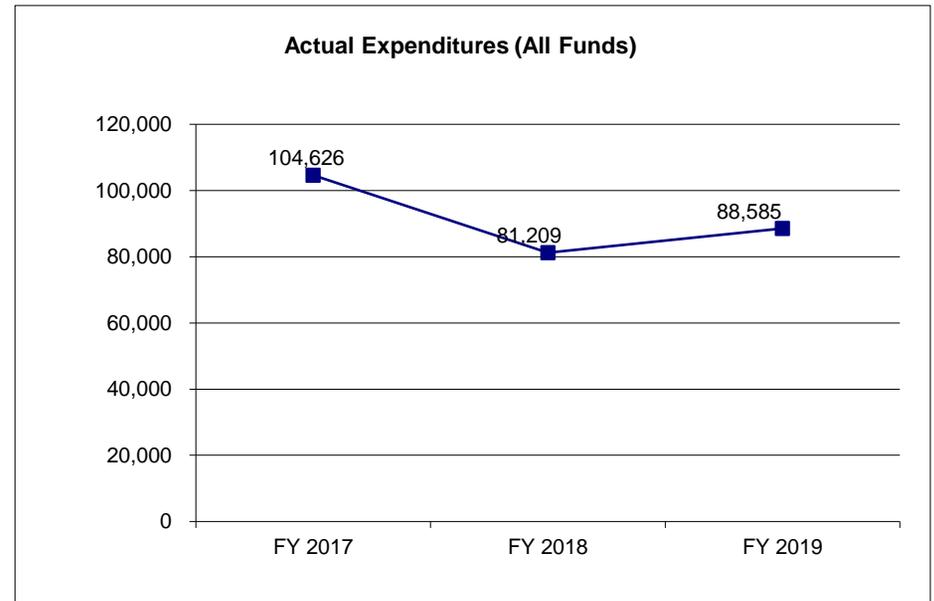
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	3,203,500	203,500	179,550	185,146
Less Reverted (All Funds)	(6,105)	(6,105)	(5,387)	(5,554)
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	3,197,395	197,395	174,163	179,592
Actual Expenditures (All Funds)	104,626	81,209	88,585	N/A
Unexpended (All Funds)	3,092,769	116,186	85,578	N/A
Unexpended, by Fund:				
General Revenue	92,769	116,186	85,578	N/A
Federal	0	0	0	N/A
Other	3,000,000	0	0	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
HWY COLL MV/DL SYSTEM

**5. CORE RECONCILIATION DETAIL**

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	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	PS	3.00	185,146	0	0	185,146	
	<b>Total</b>	<b>3.00</b>	<b>185,146</b>	<b>0</b>	<b>0</b>	<b>185,146</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	3.00	185,146	0	0	185,146	
	<b>Total</b>	<b>3.00</b>	<b>185,146</b>	<b>0</b>	<b>0</b>	<b>185,146</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	3.00	185,146	0	0	185,146	
	<b>Total</b>	<b>3.00</b>	<b>185,146</b>	<b>0</b>	<b>0</b>	<b>185,146</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>HWY COLL MV/DL SYSTEM</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	88,585	1.61	185,146	3.00	185,146	3.00	0	0.00	
TOTAL - PS	88,585	1.61	185,146	3.00	185,146	3.00	0	0.00	
<b>TOTAL</b>	<b>88,585</b>	<b>1.61</b>	<b>185,146</b>	<b>3.00</b>	<b>185,146</b>	<b>3.00</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY20-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	2,709	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	2,709	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,709</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	1,837	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	1,837	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,837</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$88,585</b>	<b>1.61</b>	<b>\$185,146</b>	<b>3.00</b>	<b>\$189,692</b>	<b>3.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HWY COLL MV/DL SYSTEM</b>								
<b>CORE</b>								
MANAGEMENT ANALYSIS SPEC I	41,170	0.88	49,136	1.00	49,136	1.00	0	0.00
REVENUE MANAGER, BAND 1	47,415	0.73	0	0.00	136,010	2.00	0	0.00
REVENUE MANAGER, BAND 2	0	0.00	136,010	2.00	0	0.00	0	0.00
<b>TOTAL - PS</b>	<b>88,585</b>	<b>1.61</b>	<b>185,146</b>	<b>3.00</b>	<b>185,146</b>	<b>3.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$88,585</b>	<b>1.61</b>	<b>\$185,146</b>	<b>3.00</b>	<b>\$185,146</b>	<b>3.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$88,585</b>	<b>1.61</b>	<b>\$185,146</b>	<b>3.00</b>	<b>\$185,146</b>	<b>3.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

# **TAXATION DIVISION**

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	19,202,363	0	721,277	19,923,640	PS	0	0	0	0
EE	2,501,689	0	16,329	2,518,018	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>21,704,052</b>	<b>0</b>	<b>737,606</b>	<b>22,441,658</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>484.58</b>	<b>0.00</b>	<b>24.42</b>	<b>509.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>12,735,832</b>	<b>0</b>	<b>562,714</b>	<b>13,298,546</b>	<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)				Other Funds:				

**2. CORE DESCRIPTION**

The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The Division provides services to Missouri by collecting over 98 percent of general revenue to fund services, issuing refunds, distributing tax revenue to political subdivisions, registering businesses who provide employment to millions of Missouri citizens, 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**

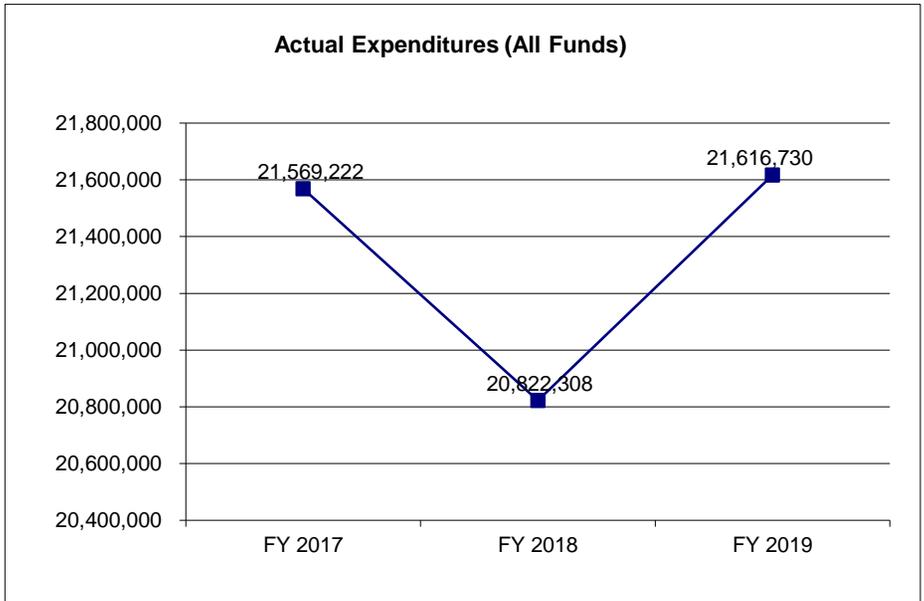
<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86115C</u>
<b>Division - Taxation</b>	
<b>Core - Taxation</b>	<b>HB Section</b> <u>4.01</u>

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

Income Tax Bureau	Processing Bureau
Business Tax Bureau	Field Compliance Bureau
Collections and Tax Assistance (CATA) Bureau	

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	24,652,850	24,538,373	22,742,822	22,439,676
Less Reverted (All Funds)	(712,506)	(494,411)	(697,188)	(652,844)
Less Restricted (All Funds)*	(600,000)	0	0	0
Budget Authority (All Funds)	23,340,344	24,043,962	22,045,634	21,786,832
Actual Expenditures (All Funds)	21,569,222	20,822,308	21,616,730	N/A
Unexpended (All Funds)	1,771,122	3,221,654	428,904	N/A
Unexpended, by Fund:				
General Revenue	1,683,382	3,117,348	298,882	N/A
Federal	0	0	0	N/A
Other	87,740	104,306	130,022	N/A



\*Current Year 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) Additional costs are included in the Highway Collections budget unit.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE  
TAXATION DIVISION**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	509.00	19,202,363	0	721,277	19,923,640	
	EE	0.00	2,499,707	0	16,329	2,516,036	
	<b>Total</b>	<b>509.00</b>	<b>21,702,070</b>	<b>0</b>	<b>737,606</b>	<b>22,439,676</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reallocation	714 1691 PS	0.00	0	0	0	0	0 Core reallocation for Taxation
Core Reallocation	2335 1692 EE	0.00	1,982	0	0	1,982	Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations.
<b>NET DEPARTMENT CHANGES</b>		<b>0.00</b>	<b>1,982</b>	<b>0</b>	<b>0</b>	<b>1,982</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	509.00	19,202,363	0	721,277	19,923,640	
	EE	0.00	2,501,689	0	16,329	2,518,018	
	<b>Total</b>	<b>509.00</b>	<b>21,704,052</b>	<b>0</b>	<b>737,606</b>	<b>22,441,658</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	509.00	19,202,363	0	721,277	19,923,640	
	EE	0.00	2,501,689	0	16,329	2,518,018	
	<b>Total</b>	<b>509.00</b>	<b>21,704,052</b>	<b>0</b>	<b>737,606</b>	<b>22,441,658</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>TAXATION DIVISION</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	19,000,016	569.05	19,202,363	484.58	19,202,363	484.58	0	0.00	
HEALTH INITIATIVES	43,458	1.54	55,235	2.00	55,235	2.00	0	0.00	
PETROLEUM STORAGE TANK INS	28,101	0.89	29,527	1.00	29,527	1.00	0	0.00	
CONSERVATION COMMISSION	498,702	18.03	600,575	20.42	600,575	20.42	0	0.00	
PETROLEUM INSPECTION FUND	16,228	0.54	35,940	1.00	35,940	1.00	0	0.00	
TOTAL - PS	19,586,505	590.05	19,923,640	509.00	19,923,640	509.00	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	2,030,225	0.00	2,499,707	0.00	2,501,689	0.00	0	0.00	
HEALTH INITIATIVES	0	0.00	4,163	0.00	4,163	0.00	0	0.00	
PETROLEUM STORAGE TANK INS	0	0.00	1,071	0.00	1,071	0.00	0	0.00	
CONSERVATION COMMISSION	0	0.00	8,277	0.00	8,277	0.00	0	0.00	
PETROLEUM INSPECTION FUND	0	0.00	2,818	0.00	2,818	0.00	0	0.00	
TOTAL - EE	2,030,225	0.00	2,516,036	0.00	2,518,018	0.00	0	0.00	
<b>TOTAL</b>	<b>21,616,730</b>	<b>590.05</b>	<b>22,439,676</b>	<b>509.00</b>	<b>22,441,658</b>	<b>509.00</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY20-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	284,204	0.00	0	0.00	
HEALTH INITIATIVES	0	0.00	0	0.00	815	0.00	0	0.00	
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	436	0.00	0	0.00	
CONSERVATION COMMISSION	0	0.00	0	0.00	8,878	0.00	0	0.00	
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	531	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	294,864	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>294,864</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	72,384	0.00	0	0.00	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>TAXATION DIVISION</b>									
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>									
PERSONAL SERVICES									
HEALTH INITIATIVES	0	0.00	0	0.00	148	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	72,532	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>72,532</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Mileage Reimburse Rate Incr - 0000015</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	1,982	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	1,982	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,982</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$21,616,730</b>	<b>590.05</b>	<b>\$22,439,676</b>	<b>509.00</b>	<b>\$22,811,036</b>	<b>509.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	62,964	2.00	0	0.00	0	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	99,013	3.00	0	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	94,290	3.94	116,564	4.32	116,564	4.32	0	0.00
SR OFFICE SUPPORT ASSISTANT	190,767	6.53	89,355	2.99	176,277	6.00	0	0.00
PRINTING/MAIL TECHNICIAN I	703	0.03	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	387	0.01	0	0.00	0	0.00	0	0.00
STOREKEEPER I	55	0.00	0	0.00	0	0.00	0	0.00
ACCOUNT CLERK II	1,731	0.06	0	0.00	0	0.00	0	0.00
ACCOUNTANT I	2,883	0.09	0	0.00	0	0.00	0	0.00
ACCOUNTING CLERK	0	0.00	27,446	1.00	0	0.00	0	0.00
ACCOUNTING TECHNICIAN	210,388	7.26	264,052	6.80	264,052	6.80	0	0.00
ACCOUNTING GENERALIST I	34,358	1.08	32,793	1.00	32,793	1.00	0	0.00
PERSONNEL ANAL II	933	0.02	0	0.00	0	0.00	0	0.00
PUBLIC INFORMATION COOR	1,436	0.03	0	0.00	0	0.00	0	0.00
TRAINING TECH I	30,085	0.81	0	0.00	37,800	1.00	0	0.00
EXECUTIVE II	35,677	0.96	79,318	2.00	37,668	1.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	349,480	8.98	349,975	8.00	349,975	8.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	95,505	2.17	90,955	2.00	90,955	2.00	0	0.00
PERSONNEL CLERK	3,427	0.11	0	0.00	0	0.00	0	0.00
LEGISLATIVE COORDINATOR	46,714	0.95	55,794	1.00	53,294	0.95	0	0.00
ADMINISTRATIVE ANAL I	71,062	1.83	38,895	1.00	100,870	2.00	0	0.00
INVESTIGATOR II	41,281	1.00	0	0.00	0	0.00	0	0.00
INVESTIGATOR III	89,443	1.93	0	0.00	0	0.00	0	0.00
TAX COLLECTION TECH I	1,193,972	48.18	1,025,391	41.50	1,194,391	48.50	0	0.00
TAX COLLECTION TECH II	253,644	9.13	222,975	8.00	254,975	10.00	0	0.00
TAX COLLECTION TECH III	219,633	7.34	216,150	7.00	221,150	7.50	0	0.00
TAXPAYER SERVICES SUPV	90,623	2.43	76,379	2.00	91,379	3.00	0	0.00
REVENUE SECTION SUPV	621,330	16.56	585,654	15.00	621,641	16.50	0	0.00
REVENUE PROCESSING TECH I	2,510,031	101.37	2,794,699	93.55	2,661,999	88.14	0	0.00
REVENUE PROCESSING TECH II	3,605,653	129.34	3,042,785	94.92	3,254,879	98.92	0	0.00
REVENUE PROCESSING TECH III	1,468,882	48.91	1,556,978	48.00	1,556,978	48.00	0	0.00
REVENUE PROCESSING TECH IV	291,061	8.55	291,496	8.20	291,496	8.20	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>CORE</b>								
TAX AUDIT REVIEW SPECIALIST	56,841	1.00	123,646	2.00	59,046	1.00	0	0.00
TAX AUDITOR I	1,465,806	37.80	1,241,387	32.00	1,489,496	37.00	0	0.00
TAX AUDITOR II	768,269	18.43	640,023	15.00	849,443	19.00	0	0.00
TAX AUDITOR III	662,270	14.07	1,853,288	36.05	1,029,223	18.05	0	0.00
TAX AUDIT SUPV	1,236,106	23.13	1,511,501	25.00	1,460,689	24.00	0	0.00
REVENUE MANAGER, BAND 1	1,170,397	19.28	438,518	8.75	1,353,538	20.25	0	0.00
REVENUE MANAGER, BAND 2	27,523	0.42	619,412	9.00	0	0.00	0	0.00
REVENUE MANAGER, BAND 3	3,028	0.04	78,425	1.00	0	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	34,457	0.35	0	0.00	0	0.00	0	0.00
DIVISION DIRECTOR	95,436	0.95	110,216	1.00	104,966	0.95	0	0.00
DESIGNATED PRINCIPAL ASST DIV	48,113	0.77	163,697	2.00	64,600	1.00	0	0.00
OUT-STATE AUDIT PERSONNEL	1,547,429	26.76	1,448,549	19.60	1,547,549	21.60	0	0.00
LEGAL COUNSEL	65,438	1.47	0	0.00	0	0.00	0	0.00
CLERK	118,649	4.32	0	0.00	0	0.00	0	0.00
TAX SEASON ASST	513,168	26.48	465,300	2.32	465,300	2.32	0	0.00
DEPUTY GENERAL COUNSEL - DIV	0	0.00	12,041	0.00	0	0.00	0	0.00
MANAGING COUNSEL	72,966	1.00	0	0.00	0	0.00	0	0.00
MISCELLANEOUS TECHNICAL	160	0.01	0	0.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	30,129	1.36	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	30,426	0.90	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	84,460	1.91	90,654	2.00	90,654	2.00	0	0.00
OTHER	0	0.00	7,352	0.00	0	0.00	0	0.00
<b>TOTAL - PS</b>	<b>19,586,505</b>	<b>590.05</b>	<b>19,923,640</b>	<b>509.00</b>	<b>19,923,640</b>	<b>509.00</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	26,475	0.00	86,906	0.00	29,982	0.00	0	0.00
TRAVEL, OUT-OF-STATE	32,149	0.00	56,829	0.00	48,000	0.00	0	0.00
SUPPLIES	115,928	0.00	576,521	0.00	431,923	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	334,278	0.00	219,272	0.00	371,901	0.00	0	0.00
COMMUNICATION SERV & SUPP	298,912	0.00	379,337	0.00	379,337	0.00	0	0.00
PROFESSIONAL SERVICES	846,851	0.00	818,532	0.00	875,736	0.00	0	0.00
M&R SERVICES	85,235	0.00	255,377	0.00	255,377	0.00	0	0.00
MOTORIZED EQUIPMENT	112,820	0.00	503	0.00	503	0.00	0	0.00
OFFICE EQUIPMENT	69,292	0.00	85,000	0.00	85,000	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>CORE</b>								
OTHER EQUIPMENT	31,391	0.00	500	0.00	500	0.00	0	0.00
PROPERTY & IMPROVEMENTS	6,388	0.00	0	0.00	2,500	0.00	0	0.00
BUILDING LEASE PAYMENTS	63,585	0.00	1	0.00	1	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	3,001	0.00	3,001	0.00	0	0.00
MISCELLANEOUS EXPENSES	6,921	0.00	33,257	0.00	33,257	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	0	0.00
<b>TOTAL - EE</b>	<b>2,030,225</b>	<b>0.00</b>	<b>2,516,036</b>	<b>0.00</b>	<b>2,518,018</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$21,616,730</b>	<b>590.05</b>	<b>\$22,439,676</b>	<b>509.00</b>	<b>\$22,441,658</b>	<b>509.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$21,030,241</b>	<b>569.05</b>	<b>\$21,702,070</b>	<b>484.58</b>	<b>\$21,704,052</b>	<b>484.58</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$586,489</b>	<b>21.00</b>	<b>\$737,606</b>	<b>24.42</b>	<b>\$737,606</b>	<b>24.42</b>		<b>0.00</b>

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

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

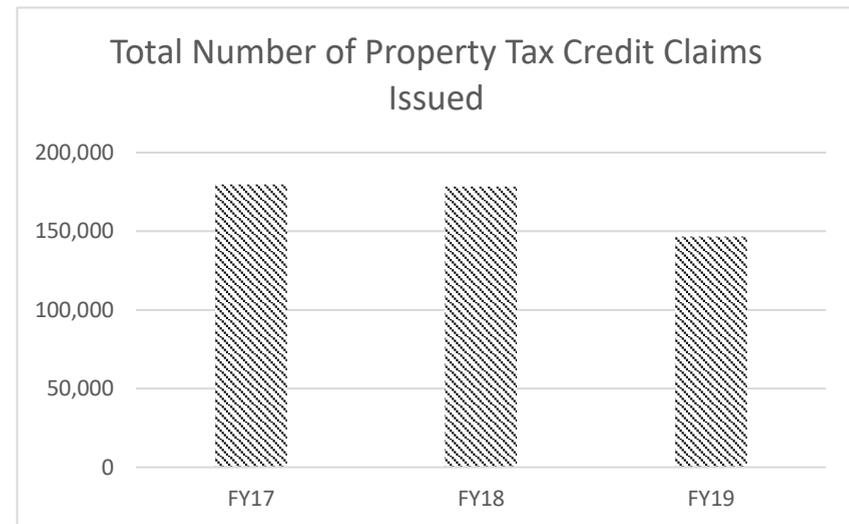
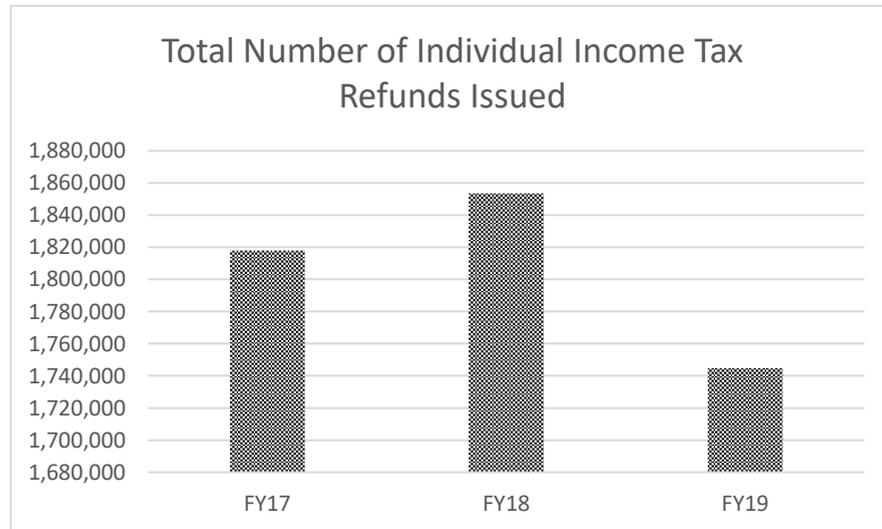
1b. What does this program do?

The **Income Tax Bureau** issues refunds and manually reviews returns with exceptions to help Missouri taxpayers meet their obligations to file individual income tax, corporate income tax, fiduciary tax, partnership tax and property tax credit returns.

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

**Refunds Issued**

The Income Tax Bureau is responsible for issuing refunds and claims to taxpayers. Several federal law changes effective for tax year 2018 resulted in fewer refunds and claims being issued for FY19.



**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.01

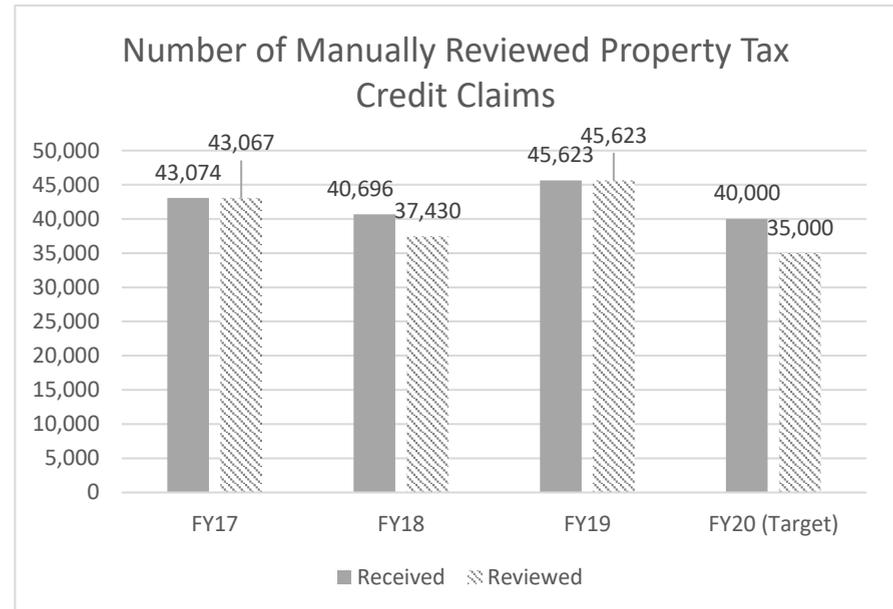
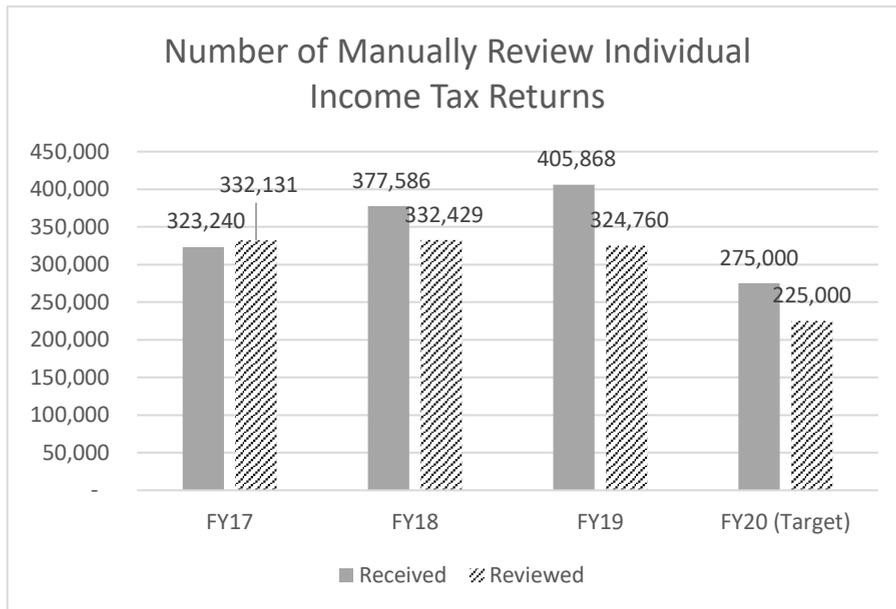
Program Name - Income Tax Bureau

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

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

**Returns Manually Reviewed**

In FY19, the Department incorporated individual income tax and property tax credit tax types in the new integrated tax system. The edit controls, which determine which returns are manually reviewed, were tightened in the new system to ensure that accuracy was maintained and integrity was not compromised. This led to an increased volume of returns manually reviewed in FY19. The integrated system provides new ways for the Department to adjust these controls and edits. In FY20, the Income Tax Bureau is reviewing these edits to make them smarter.



**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.01

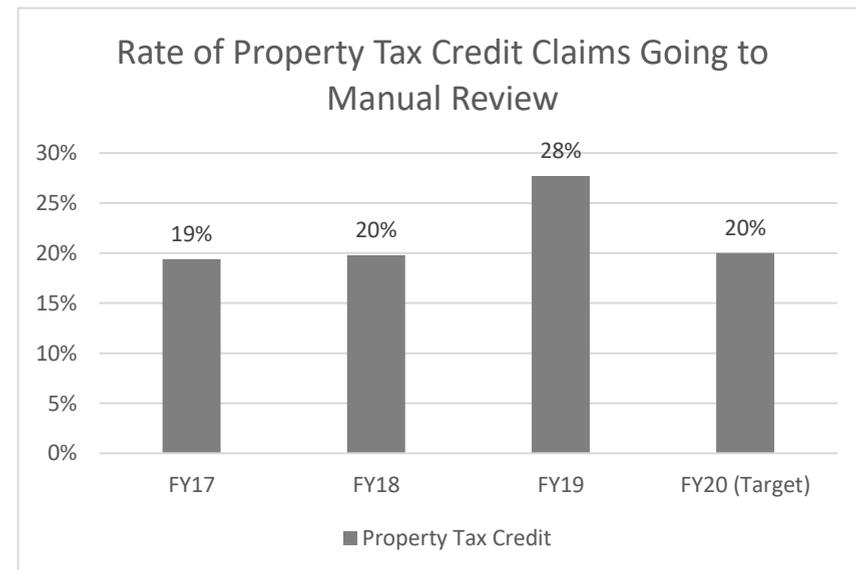
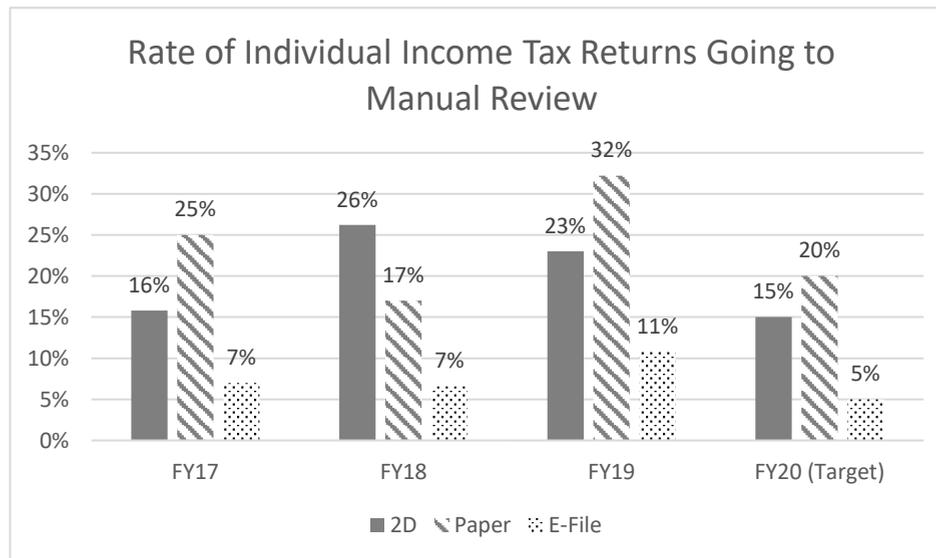
Program Name - Income Tax Bureau

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

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

**Rate of Returns Going to Manual Review**

The rate at which returns are sent to Manual Review is shown below. Individual income tax returns are segmented by filing type. 2D returns are sent to the Department in paper form but can be scanned into the system by reading a barcode on the return that transmits the data from the return into the tax system. Non-2D barcode paper returns have a much higher manual review rate than 2D or efile returns, as data entry errors can also send returns to manual review. As described above, you can see the increase in the rate of returns going to manual review correlates with the increased volume of returns that were manually reviewed in FY19.



**PROGRAM DESCRIPTION**

**Department of Revenue**

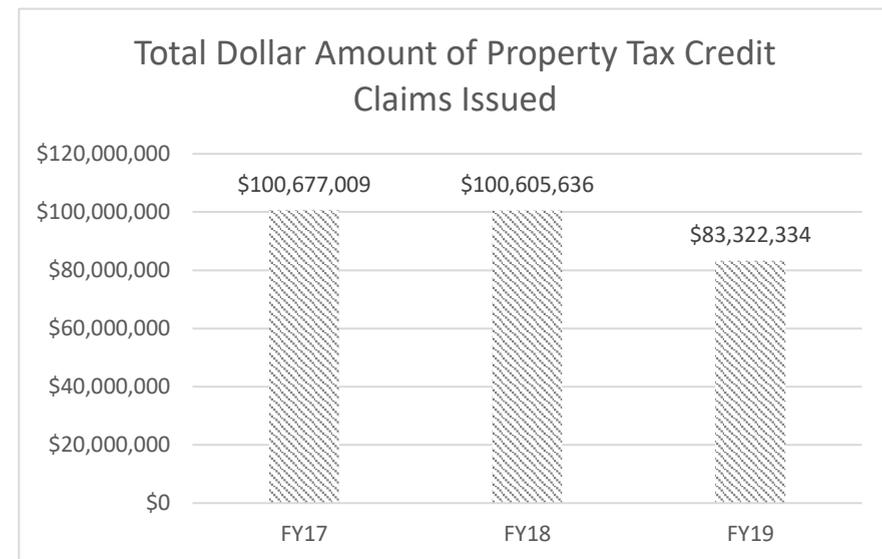
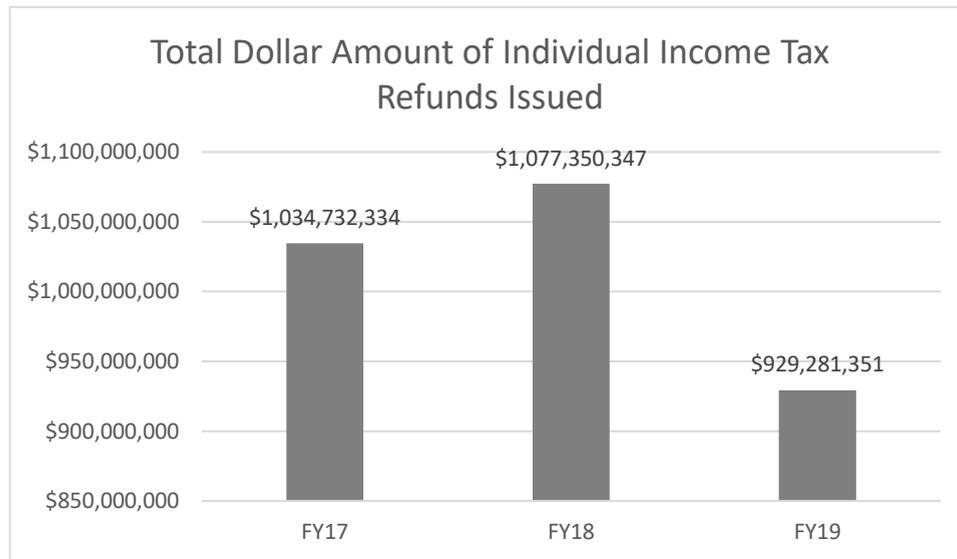
**HB Section(s):** 4.01

**Program Name - Income Tax Bureau**

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

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

Below is the dollar amount in refunds and claims issued by fiscal year, which correlates to 2a above. In previous years, a taxpayer who requested a refund claim on a Form MO-1040P (individual income tax and property tax credit claim form), the refund would be counted as a property tax credit claim. In FY19, a change was made to count these refund claims as individual income tax refunds. The Department is looking into a way to distinguish the amount to each type for reporting purposes.



PROGRAM DESCRIPTION

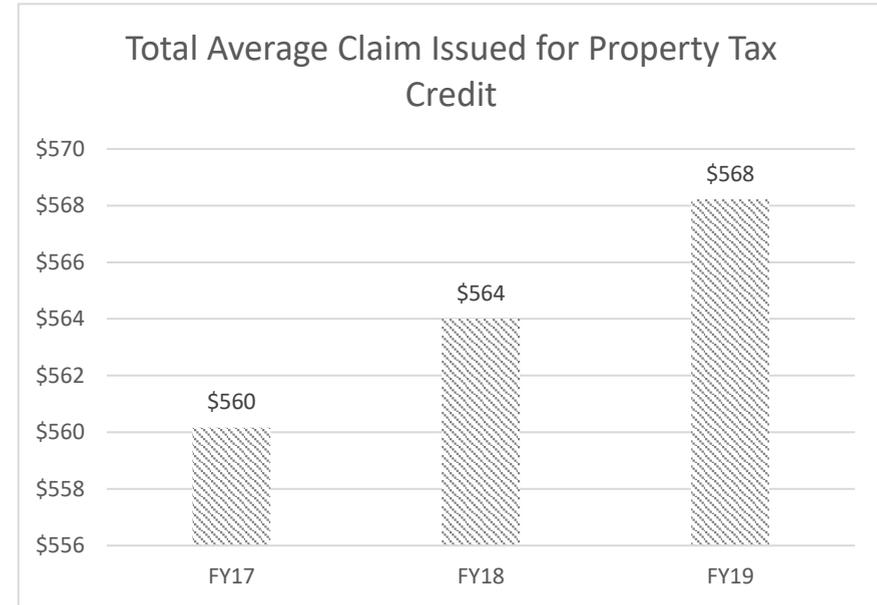
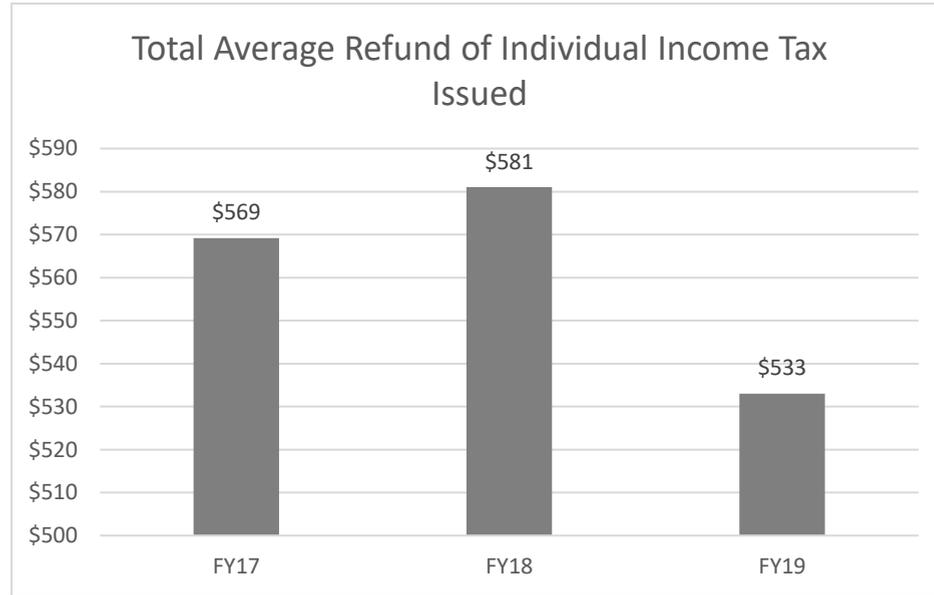
Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

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

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



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

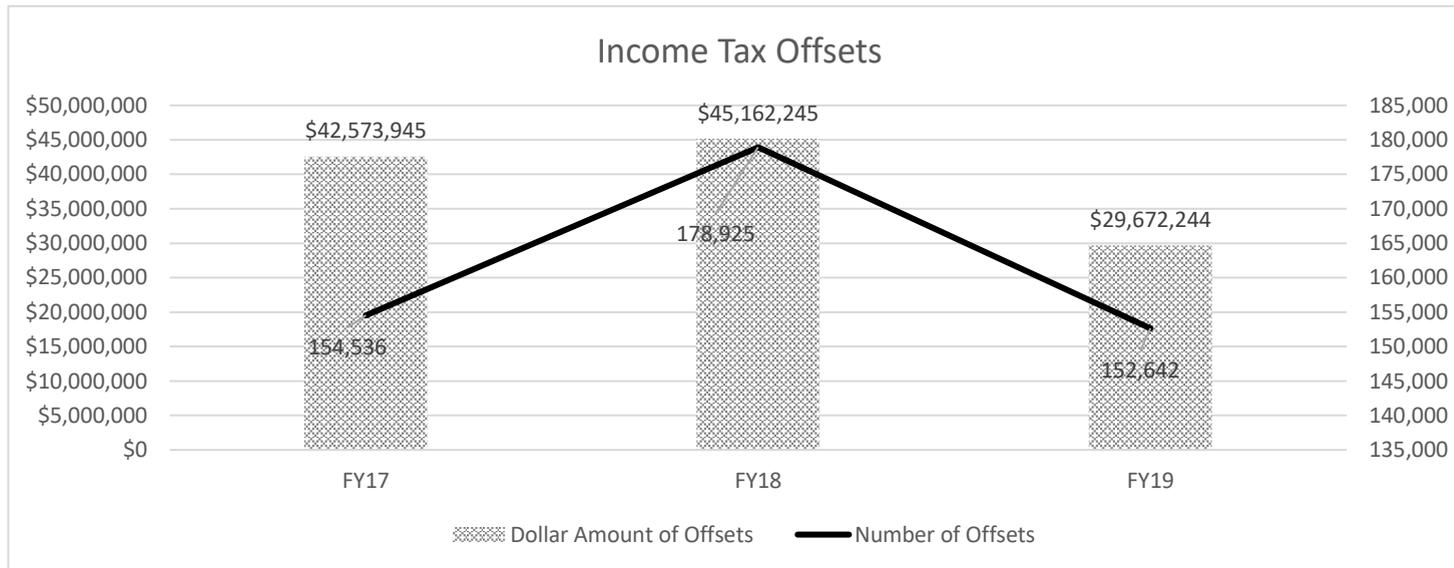
Program Name - Income Tax Bureau

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

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

**Income Tax Offsets**

The Department has a reciprocal offset agreement with many other state agencies, colleges, and housing authorities that allows us to offset individual income tax overpayments if that taxpayer has an existing debt with them. The decrease in the number of offsets and dollar amount in FY19 is due to this function not becoming fully operational until after FY19 and our decrease in refunds mentioned in 2a.



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.01**

**Program Name - Income Tax Bureau**

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

**Professional Licensee and State Employee Notifications and Compliant Taxpayers by Agency Notification**

	FY17 Notifications	FY17 Percent of Complaint Taxpayers	FY18 Notifications	FY18 Percent of Compliant Taxpayers	FY19 Notifications	FY19 Percent of Compliant Taxpayers
State Employees	4,062	98%	4,148	97%	3,888	61%
Professional Registration	4,794	40%	4,154	63%	206	38%
Insurance	123	29%	171	26%	14	50%
Nursing Home Administrators	0	0%	38	29%	0	0%
Attorneys	241	59%	0	0%	0	0%

Note: In FY19, state employees deadline to become compliant crossed over to FY20. The 61% reported was as of June 20. The percent compliant will continue to increase.

**PROGRAM DESCRIPTION**

**Department of Revenue**

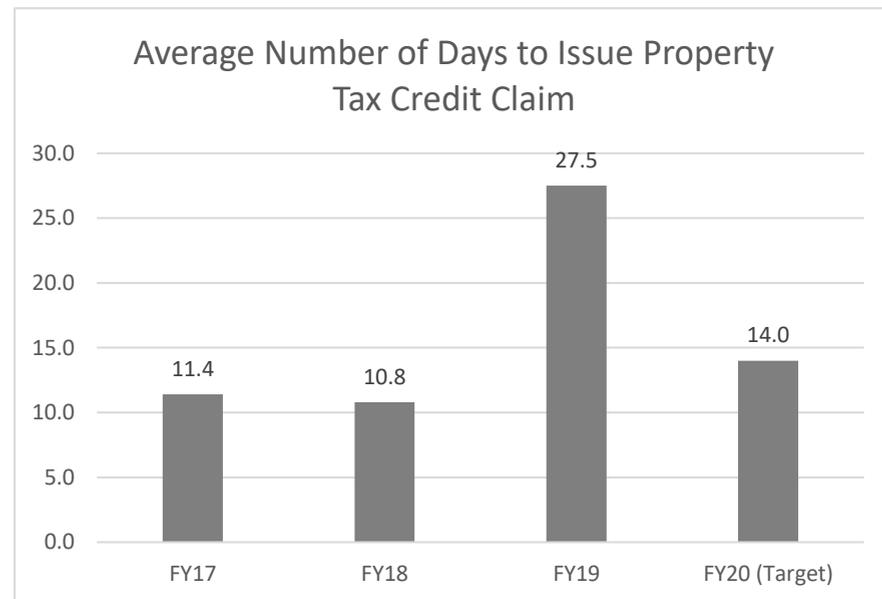
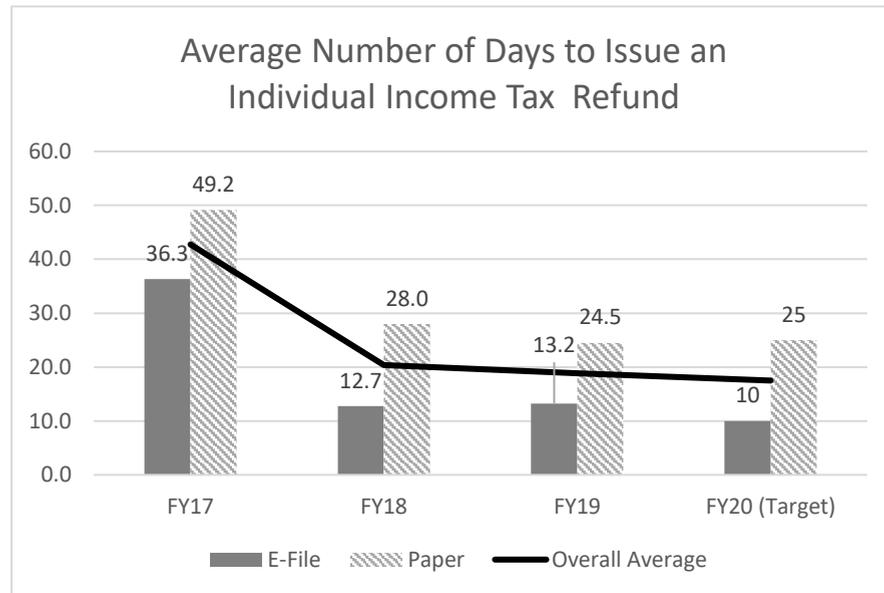
**HB Section(s): 4.01**

**Program Name - Income Tax Bureau**

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

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

Average Number of Days to Issue a Refund - The below graphs show the average number of days to issue a refund. Individual income tax has been segmented out by e-filing and paper returns. Approximately 82-85% of taxpayers file their individual income tax returns electronically, which impacts the overall average.



**PROGRAM DESCRIPTION**

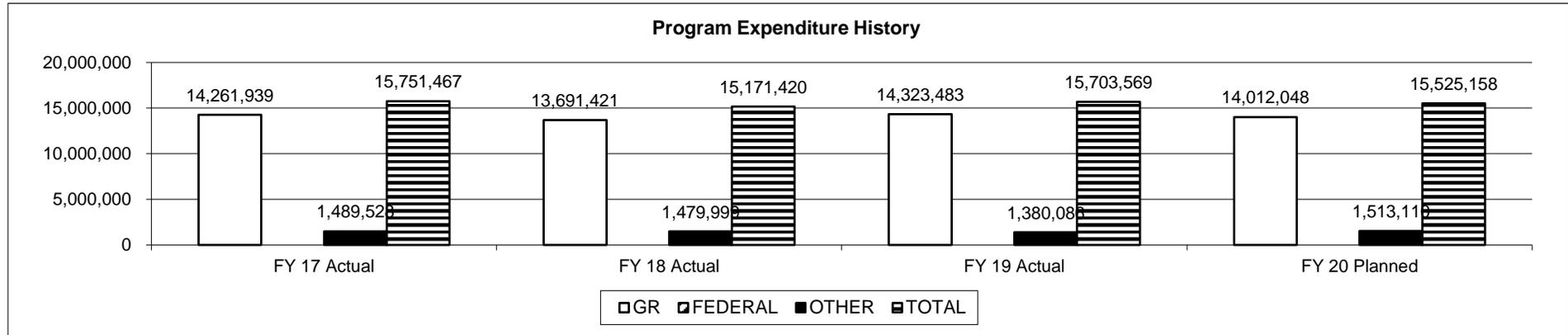
Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

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

**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 Commission Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department (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, and 22 and Chapters 32, 134, 143, 143, 144, and 147 RSMo

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

No

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

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

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

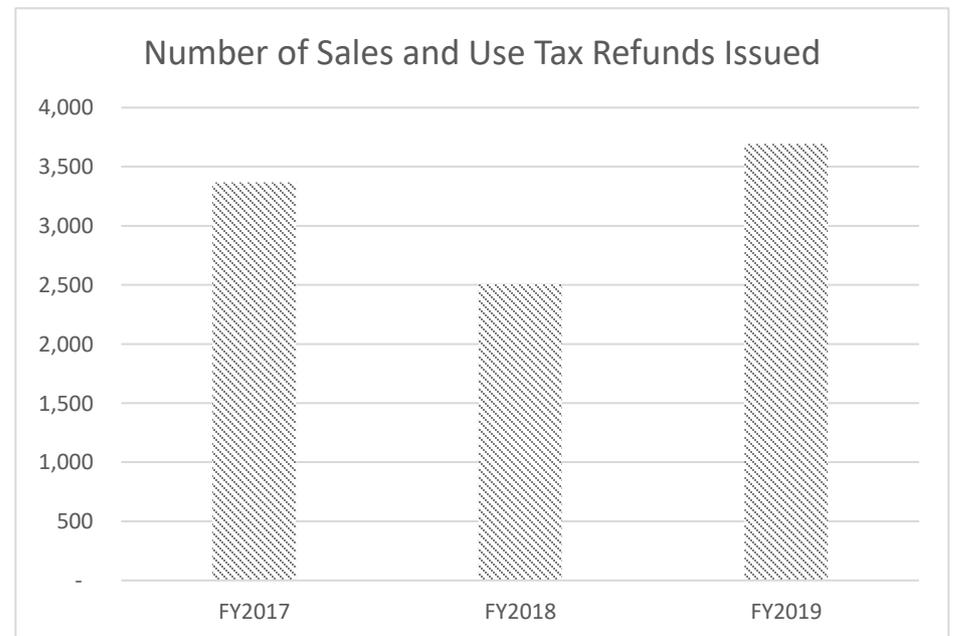
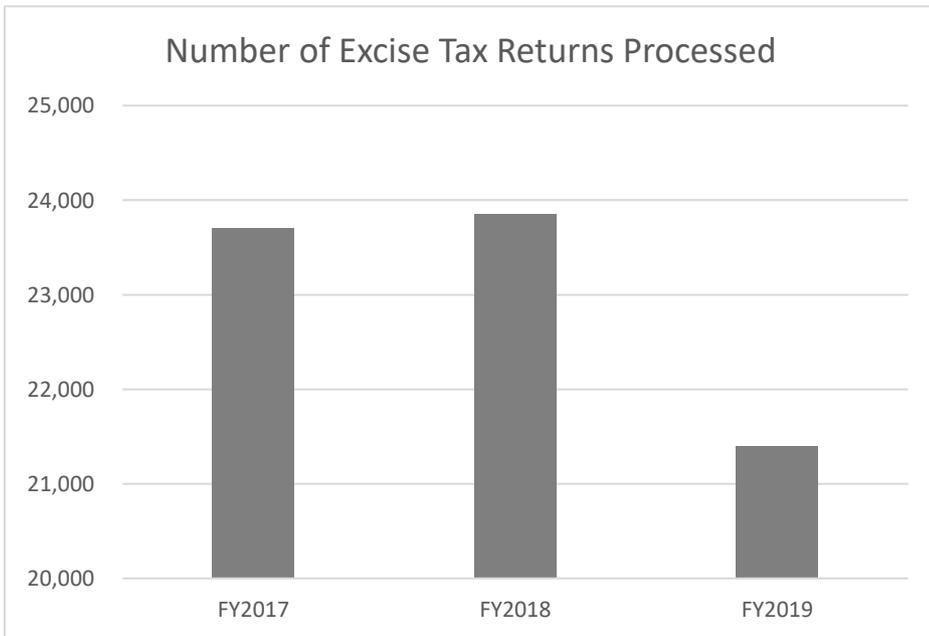
1a. What strategic priority does this program address?

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

1b. What does this program do?

The **Business Tax Bureau** collects excise taxes, issues sales and use tax refunds, and distributes locally imposed sales and use taxes to local jurisdictions to help Missouri taxpayers meet their obligations.

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



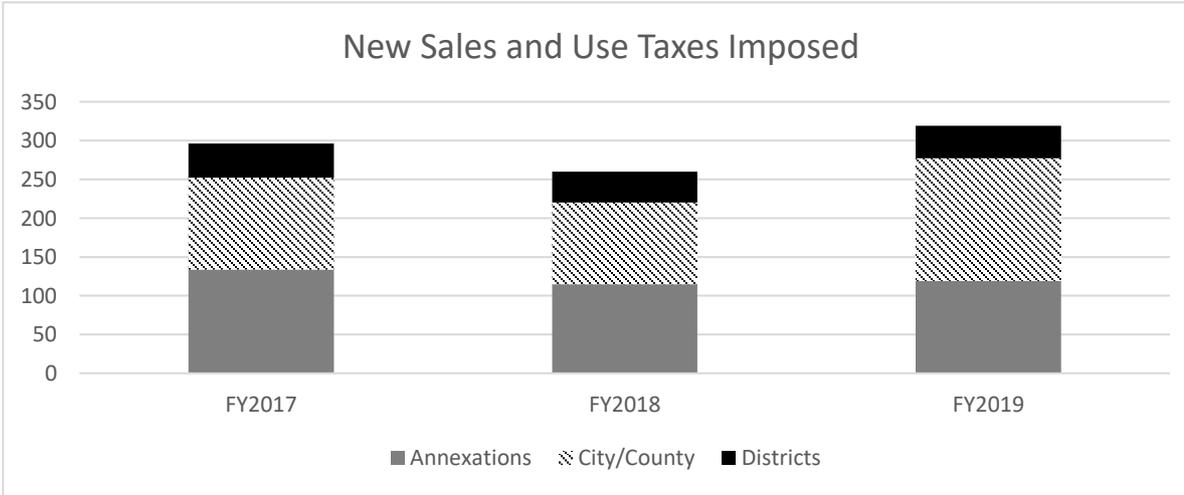
**PROGRAM DESCRIPTION**

Department of Revenue

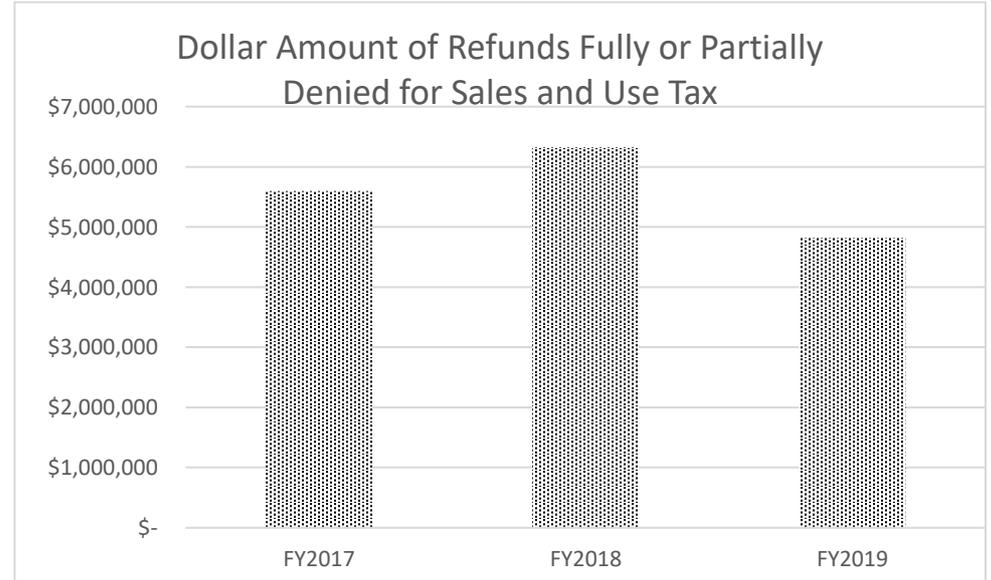
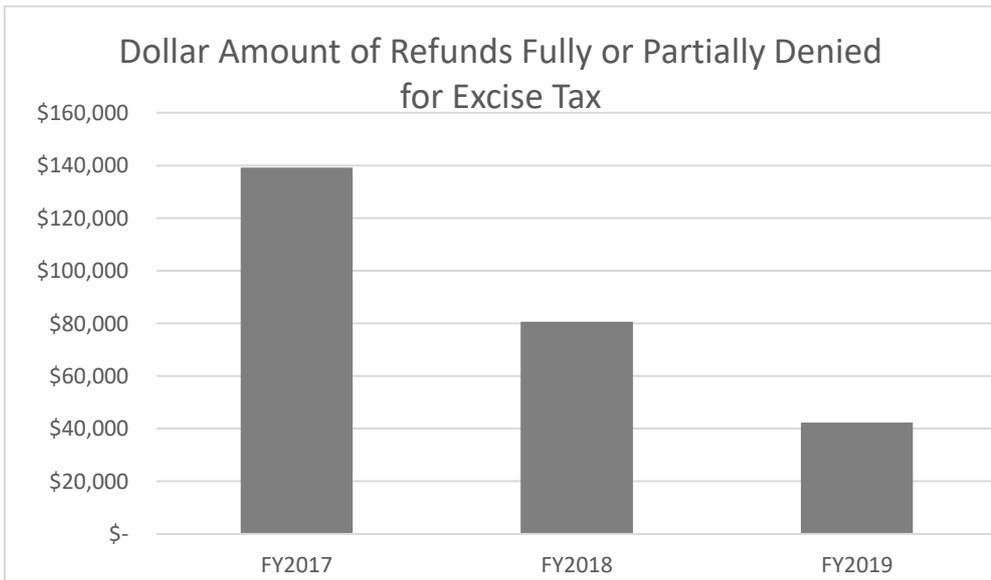
HB Section(s): 4.01

Program Name: **Business Tax Bureau**

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



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



PROGRAM DESCRIPTION

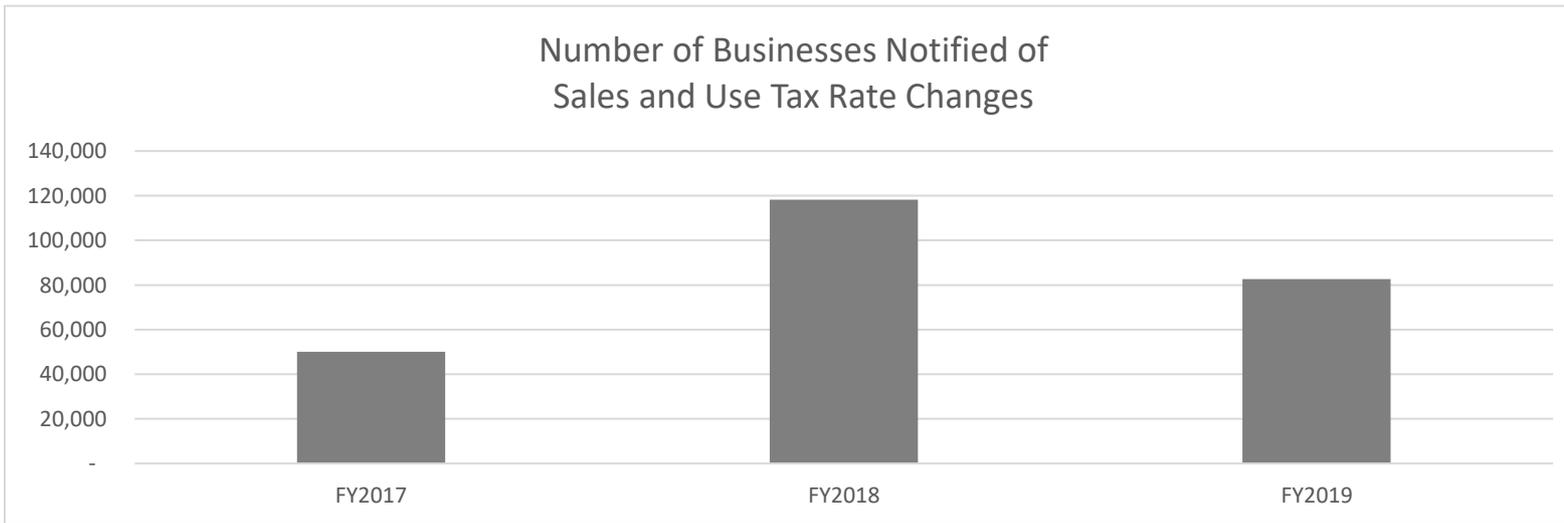
Department of Revenue

HB Section(s): 4.01

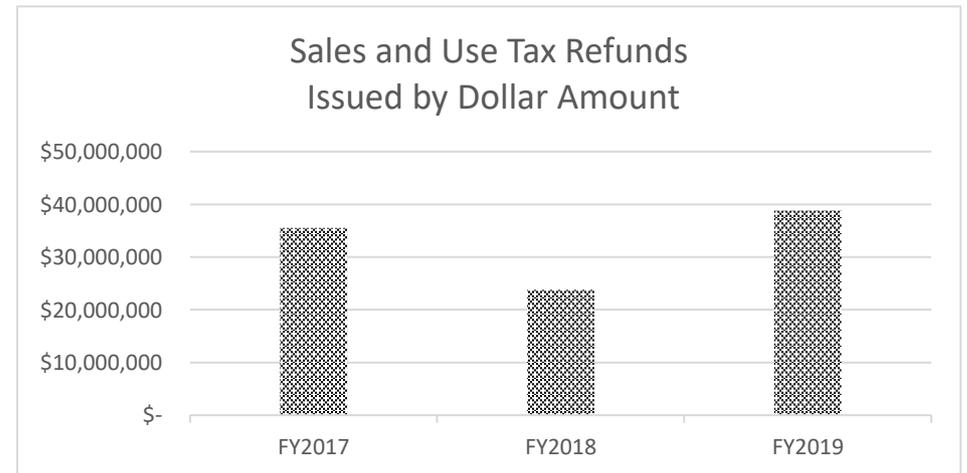
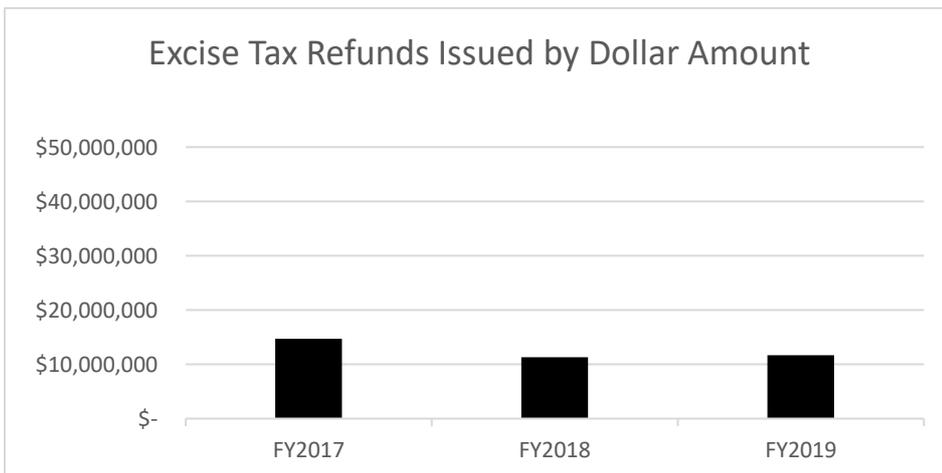
Program Name: Business Tax Bureau

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

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



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



PROGRAM DESCRIPTION

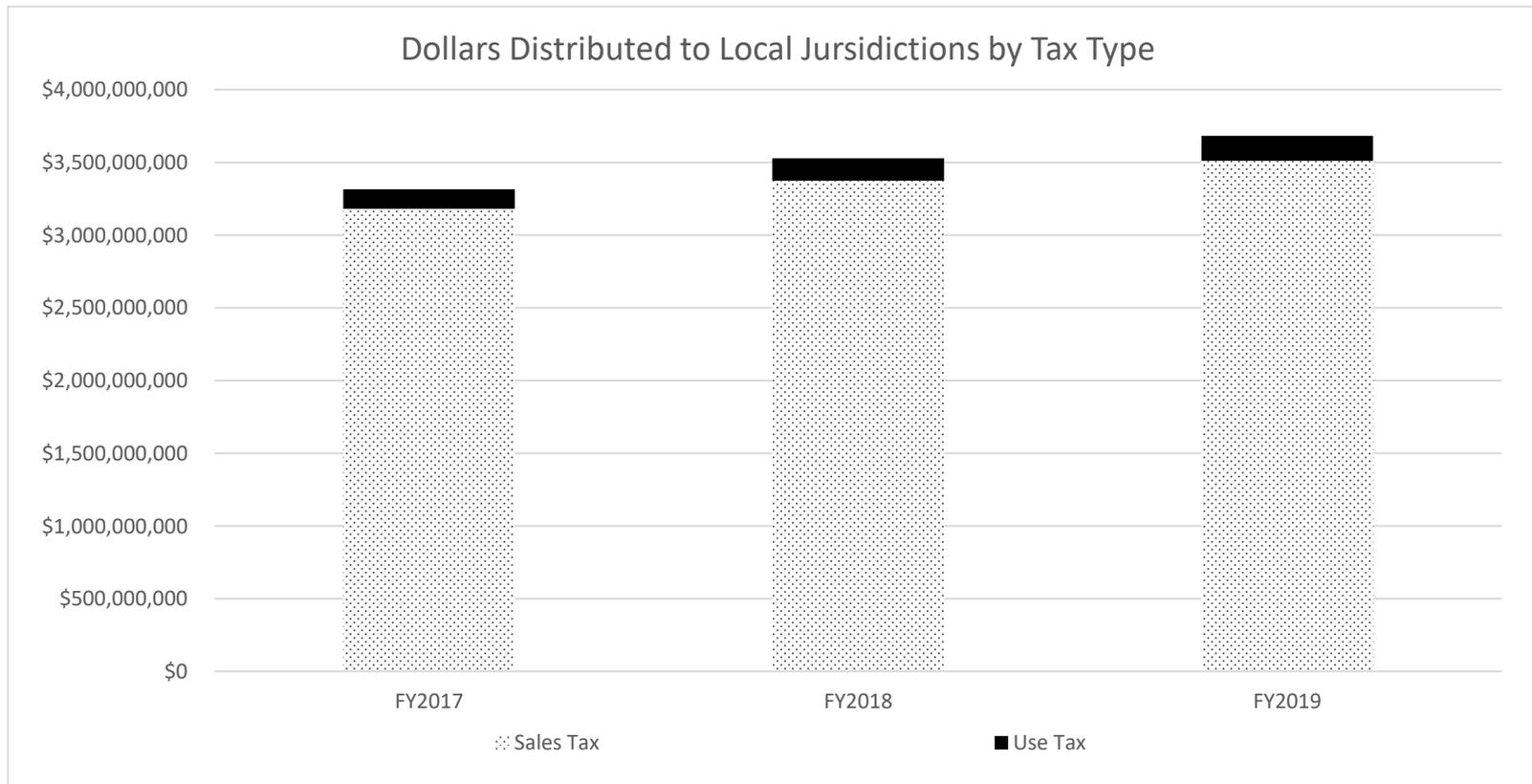
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

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

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



PROGRAM DESCRIPTION

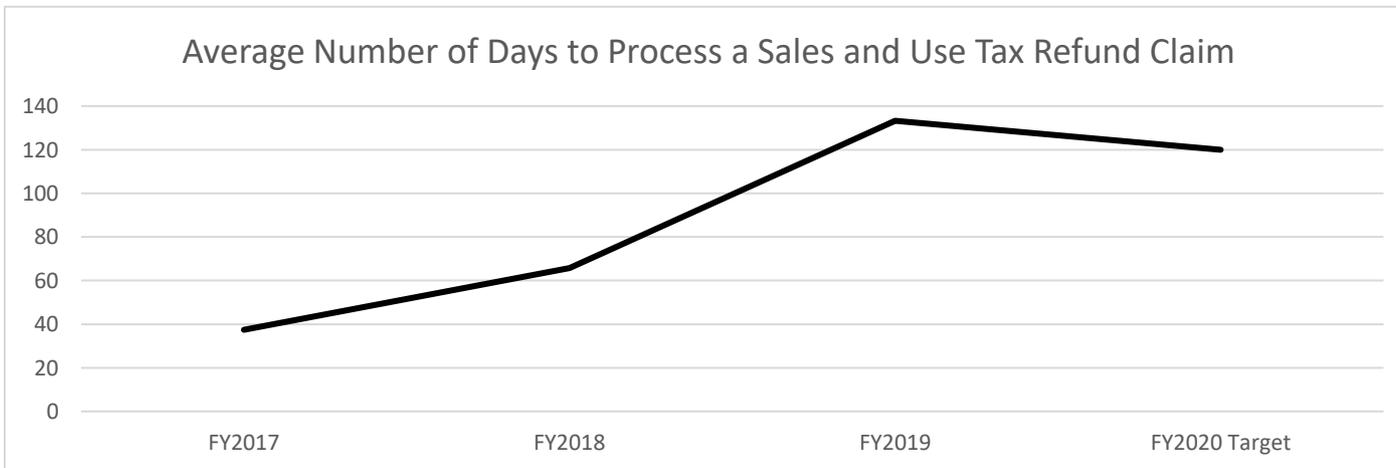
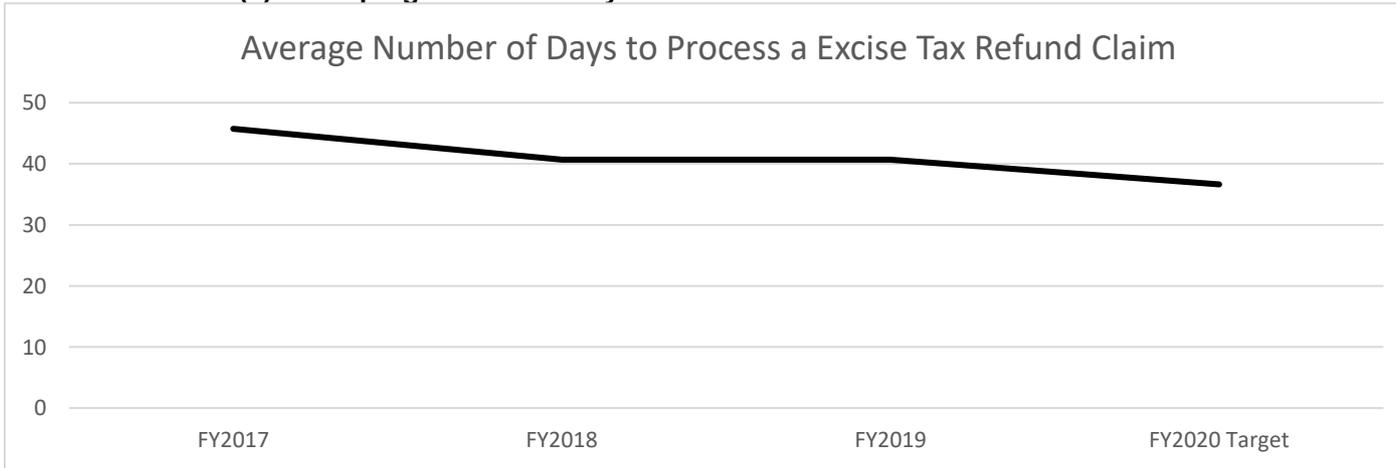
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

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

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



\*\* Increase in FY2019 due to implementation of Integrated Tax System

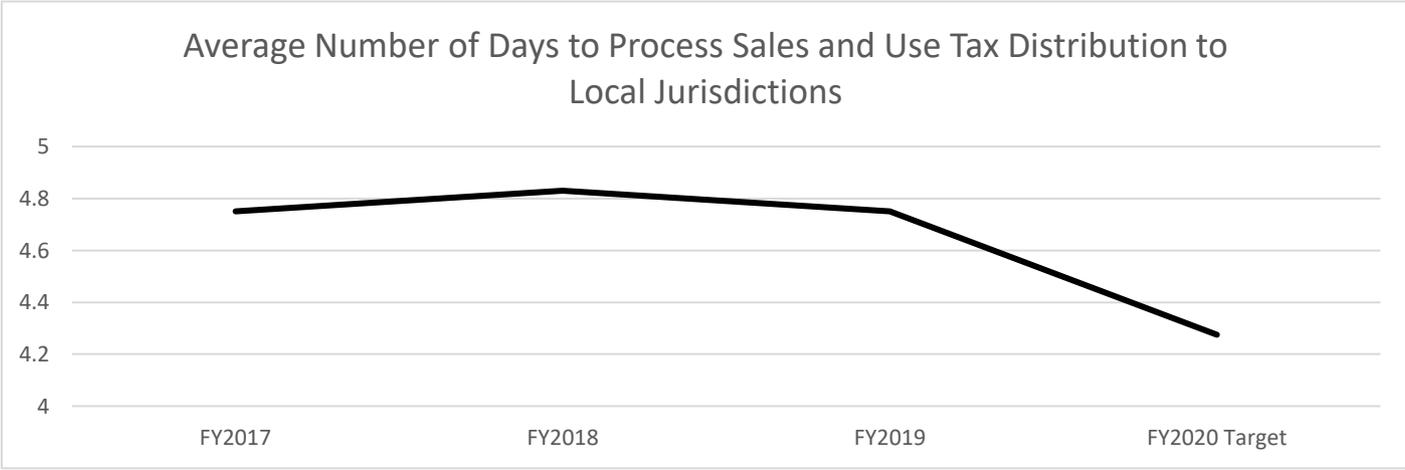
**PROGRAM DESCRIPTION**

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

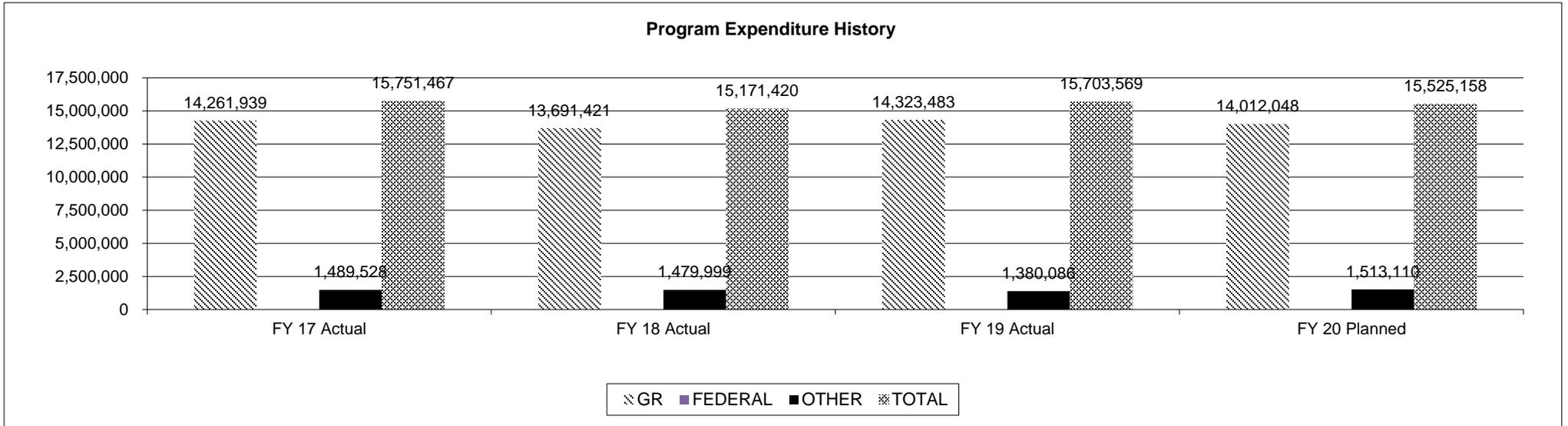
HB Section(s): 4.01

Program Name: **Business Tax Bureau** \_\_\_\_\_

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



**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**



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.01

**Program Name: Business Tax Bureau**

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

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

Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/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 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

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

No

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

No

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

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

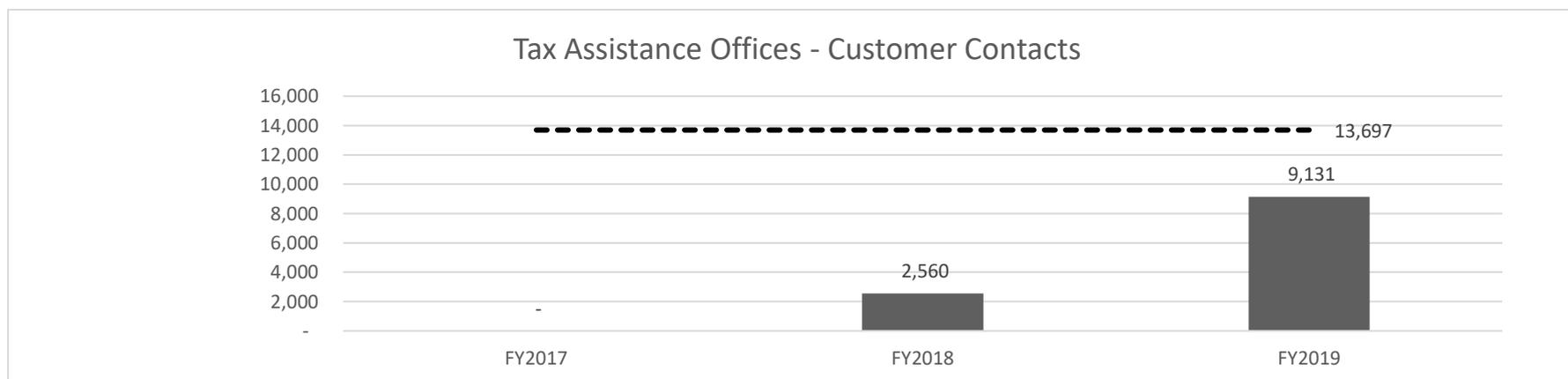
**1a. What strategic priority does this program address?**

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

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

The **Collections and Tax Assistance Bureau** issues tax clearances and no tax dues to taxpayers, operates a call center, provides remote field office customer assistance, and collects delinquent tax liabilities to help citizens meet their tax obligations by focusing on customer oriented account resolution. 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.**



**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	Cape Girardeau	June 17, 2019

**PROGRAM DESCRIPTION**

Department of Revenue

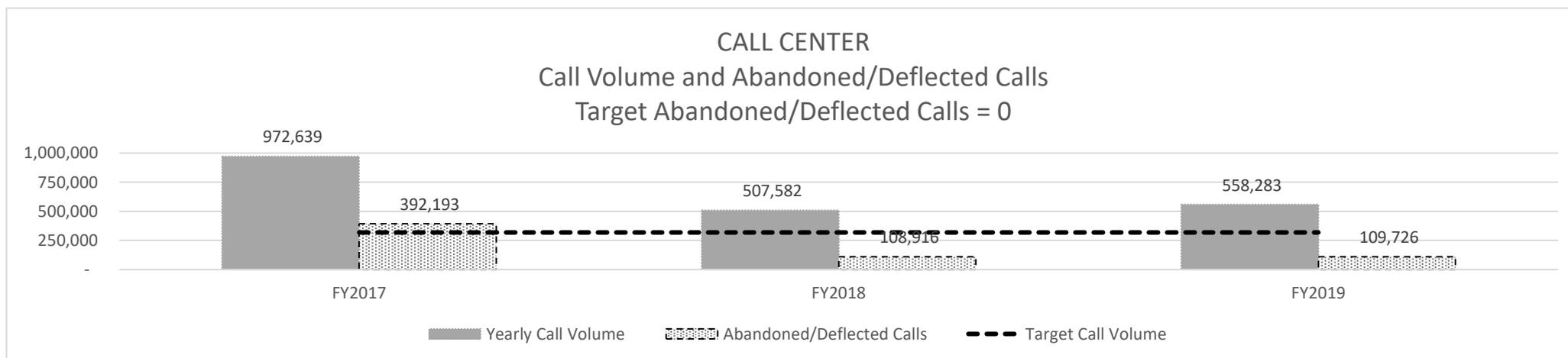
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

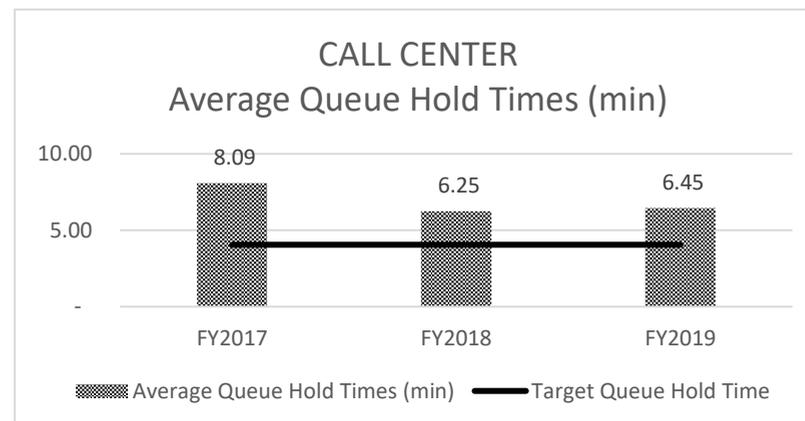
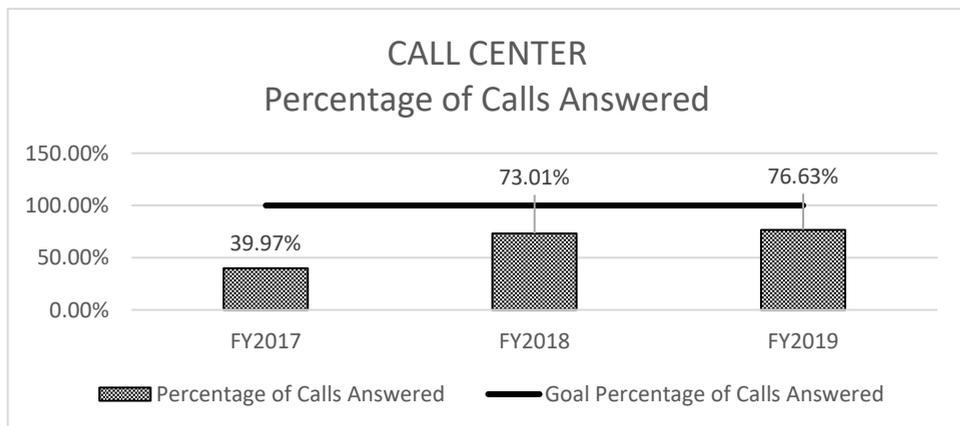
Program is found in the following core budget(s): Taxation

**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.



Comment: Due to system modernization, we experienced an influx of calls during income tax refund season and we increased business tax notices volumes. We also added business registration calls to the call center.



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

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

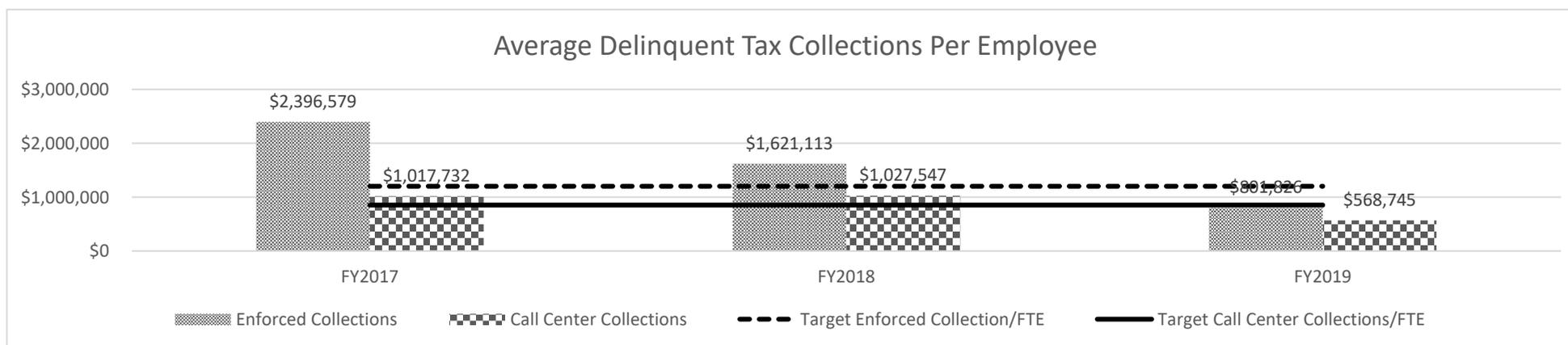
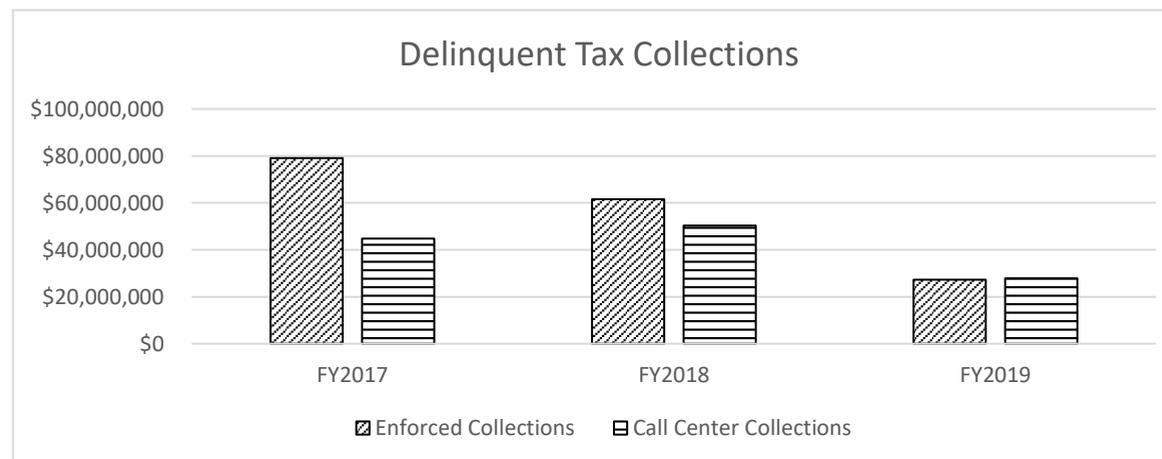
Program is found in the following core budget(s): Taxation

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

**Enforced Collections** include filing liens, revocation of licenses, garnishments, and officers in compromise

FY2019 collections do not include lien specific collections

**Call Center Collections** include resolutions from incoming and outgoing phone calls. Call center personnel were cross-education to handle non-delinquent calls to improve customer service.



Integrated system focus on current year returns and refunds reduced billing and enforced collection noticing.

**PROGRAM DESCRIPTION**

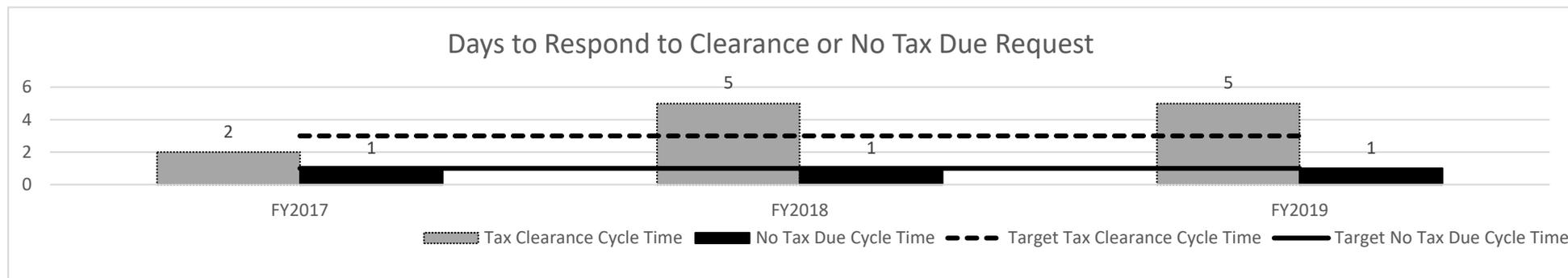
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

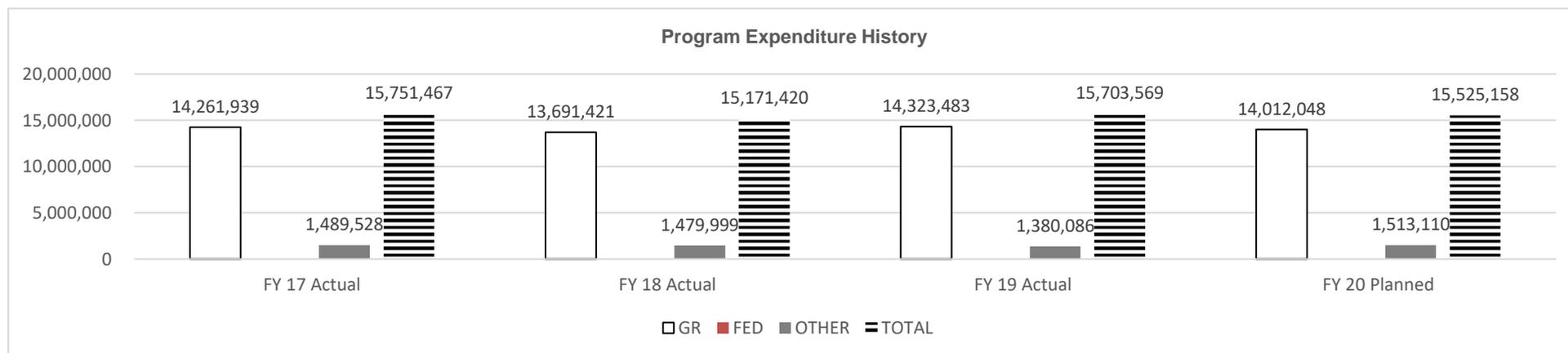
Program is found in the following core budget(s): Taxation

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



Tax Clearances require a more extensive review than a No Tax Due.

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 Commission Fund (0609); Health Initiatives Fund (0275); Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/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.)

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.01

**Program Name: Collections and Tax Assistance**

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

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

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

No

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

No

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

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

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

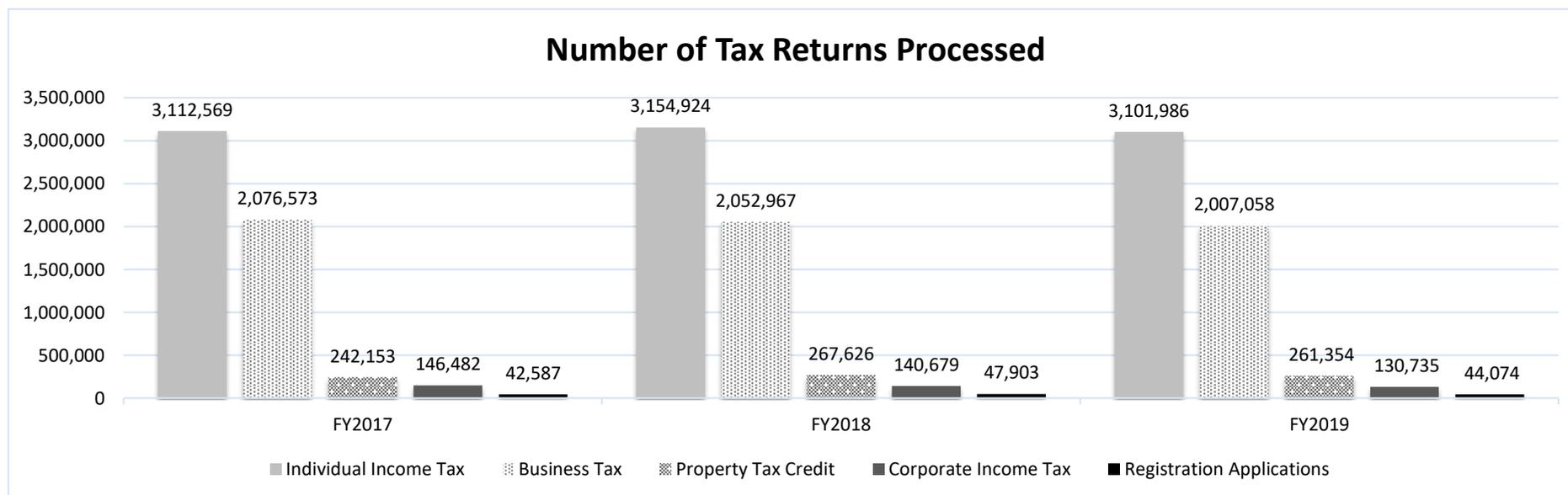
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

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

The **Processing Bureau** 1) processes returns and payments for Individual Income Tax, Corporate Income Tax, Property Tax Credit, Sales Tax, Use Tax, Employer Withholding Tax, Insurance, Financial Institution Tax, Tire and Lead-Acid Battery Fees and New Business Registrations into the Department's tax systems, and 2) corrects errors on Sales, Use (Vendors & Consumers) and Withholding tax returns to assist taxpayers with meeting their obligations.

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

**1) Number of Tax Returns Processed**



Note: Business Tax Returns includes the following returns: Sales, Use, Employer Withholding, Insurance, Financial Institution Tax and Tire and Lead-Acid Battery Fees

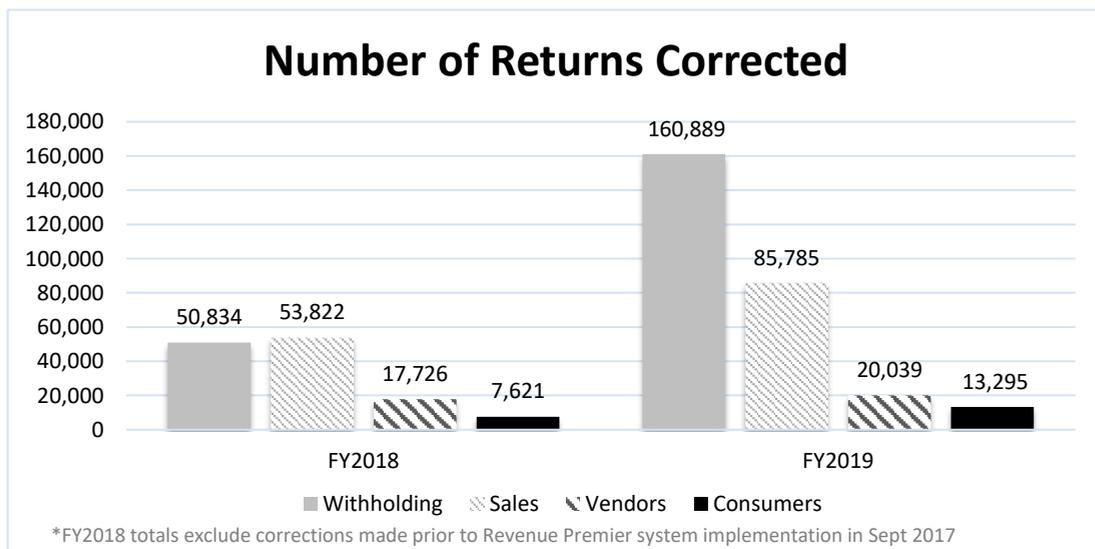
**PROGRAM DESCRIPTION**

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

HB Section(s): 4.01

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

**2) Number of Sales / Use / Withholding Returns Corrected**



The Processing Bureau reviews and corrects returns that have been flagged by the system for having errors, such as missing information, taxpayer calculation mistakes, and incorrect jurisdiction or site codes listed. By correcting these errors, the taxpayer's return is able to be processed with accurate rates and figures.

FY19 saw an increase in the number of sales / use tax returns corrected because we found efficiencies by eliminating pre-editing returns before they were put into the system and instead corrected these returns once they had entered the system. Withholding also saw more returns corrected because we instituted process improvements and data fixes.

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

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

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

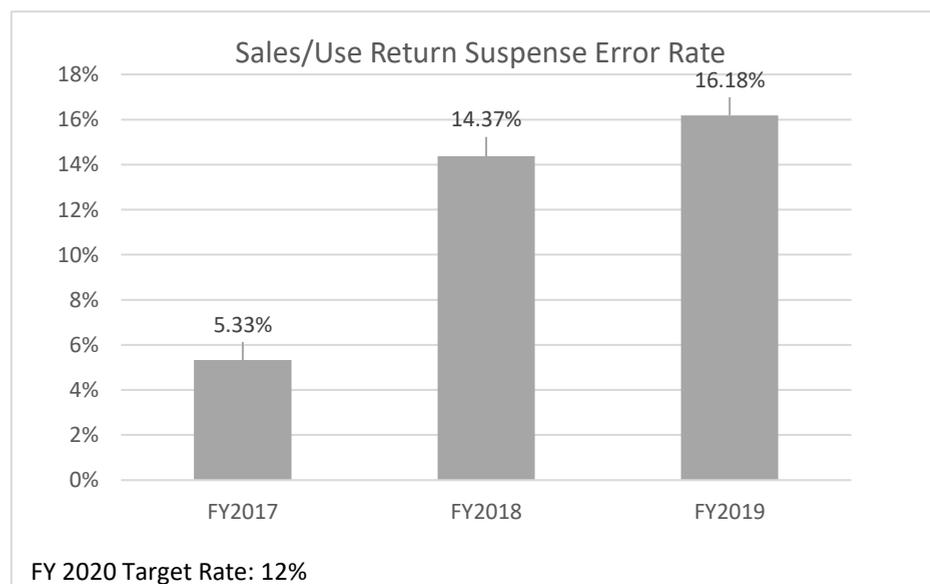
**Business Tax Return Suspense Error Rate**

There has been an increase in the suspense error rate shown since 2017 due to the following:

Sales / Use and Withholding taxes were incorporated into our new integrated tax system in the beginning of FY 2018, which resulted in many processes and form changes.

As stated above, we found efficiencies by eliminating pre-editing of returns. Less time on pre-edit lead to a higher percentage of errors to be reviewed once the return is in the system; however, spending less time completing pre-edit efforts resulted in an increase in productivity overall. This assists the bureau in identifying patterns, frequency of errors and finding creative, permanent solutions.

The Processing Bureau will decrease the number of return errors in FY 2020 by continuing to educate taxpayers, aggressively promote electronic filing options and enhancing identified system capabilities.



**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

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

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

The below illustrates the accounts representing state & non-state fund that are included in our daily deposits:

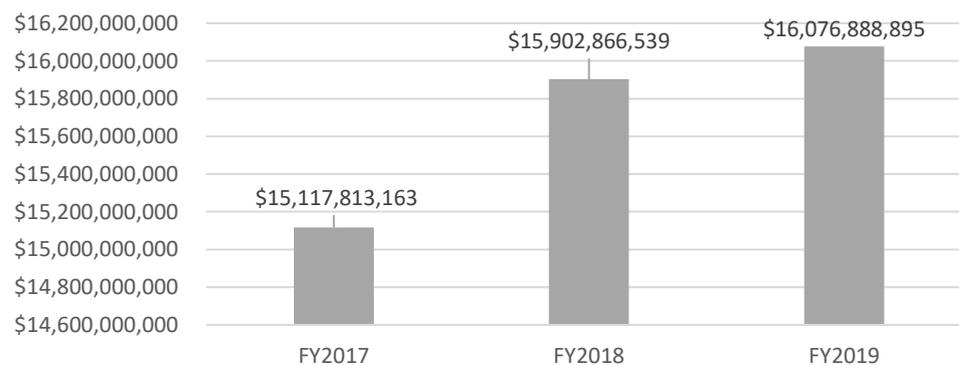
**State Accounts**

- Corporate Tax
- Franchise Tax
- Withholding Tax
- Individual Tax
- Fiduciary Tax
- Tire/Battery Tax
- Insurance
  - Captive
  - Premium
  - Surplus Lines
  - Worker's Comp
- Credit Annual Report Penalty

**Non-State Accounts**

- Insurance
- County Stock
- Financial Institutions
- Sales
- Bankruptcy Clearing
- Bank Holding
- Compliance Clearing
- Splits
- HB 1456 (MO 911 Trust Fund)

Amount Deposited into State and Non-State Funds



**PROGRAM DESCRIPTION**

Department of Revenue

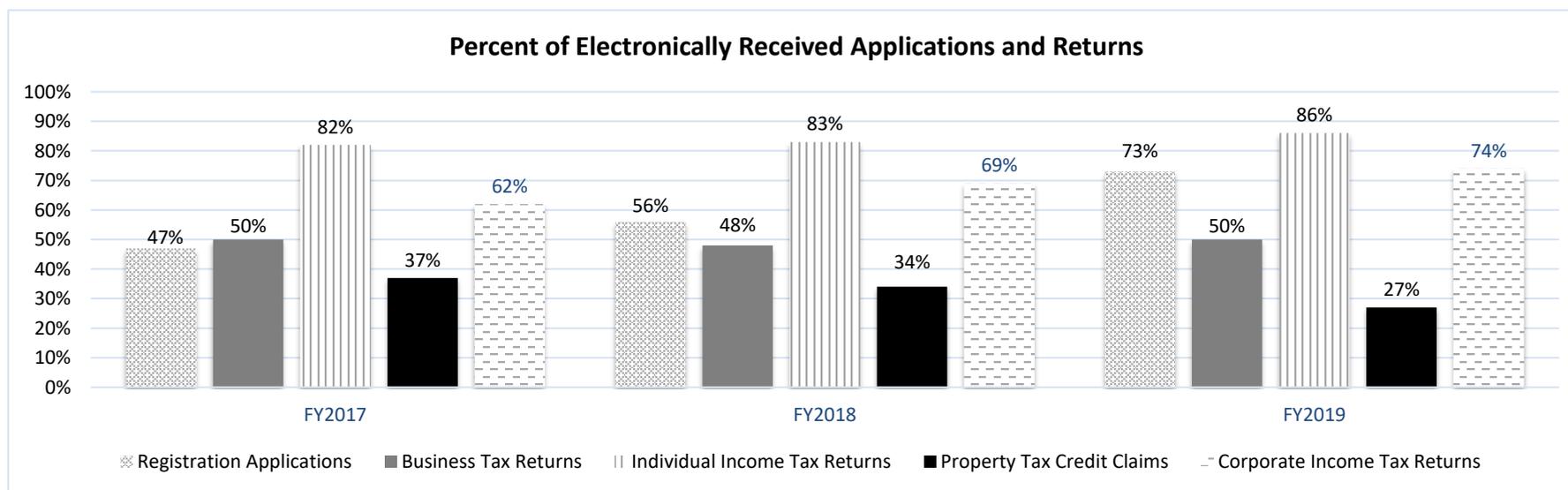
HB Section(s): 4.01

Program Name: Processing Bureau

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

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

**Percentage of Returns and Applications Received Electronically**



**FY 2020 Targets: Percent of Electronically Received Applications and Returns**

■ Registration Applications	86%
■ Business Tax Returns	60%
■ Individual Income Tax Returns	89%
■ Property Tax Credit Claims	34%
■ Corporate Income Tax Returns	79%

Processing returns electronically is faster than processing paper returns due to less manual intervention and a lower potential for errors. Businesses filing electronically can utilize a return that is prepopulated with their specific jurisdiction and site codes. The electronic return also auto-calculates and populates the return figures, resulting in fewer manual calculations and typographical errors.

**PROGRAM DESCRIPTION**

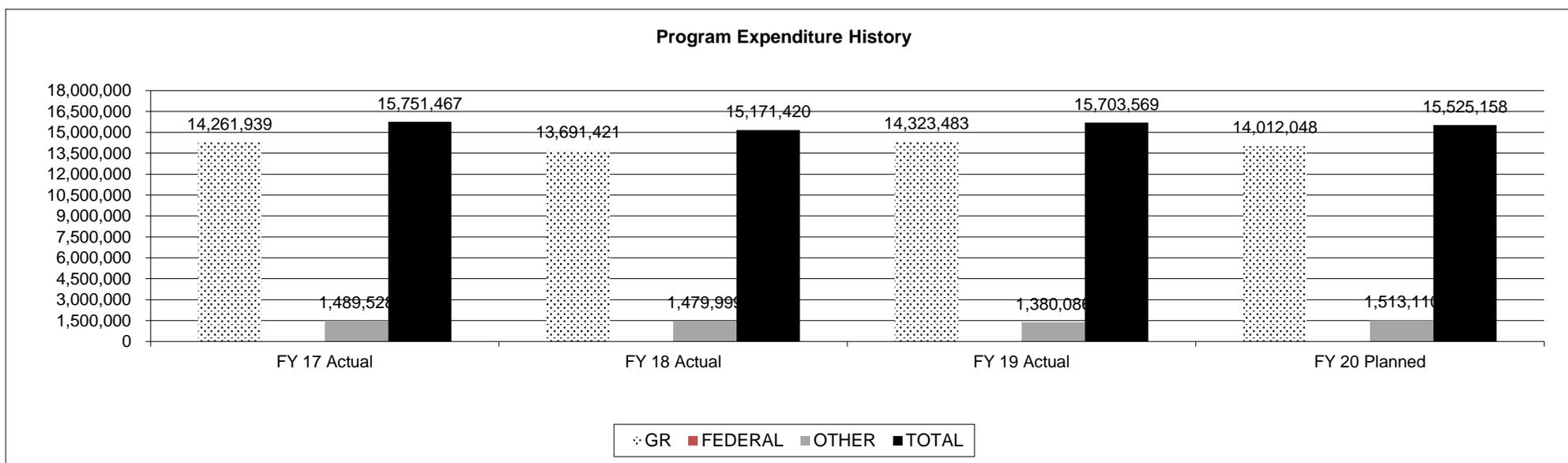
Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

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

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), Highway Collections GR/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 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

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

No

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

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

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

1a. What strategic priority does this program address?

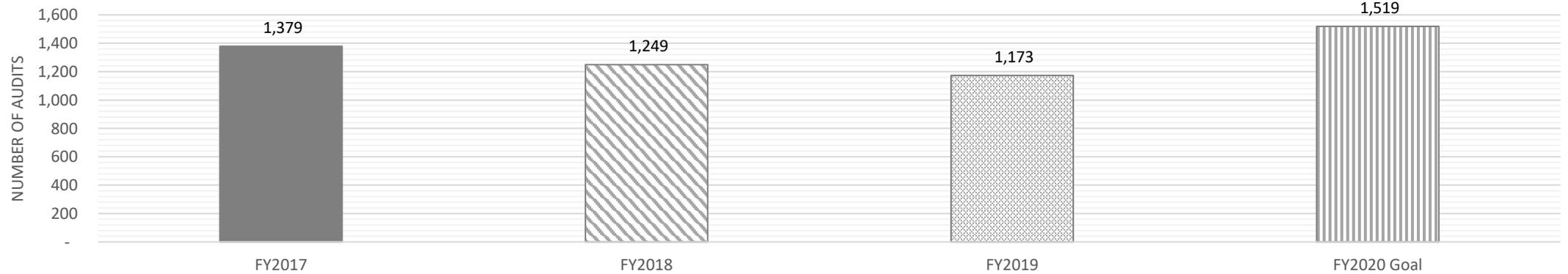
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Field Compliance Bureau** audits sales, consumer use, vendor use, employer withholding, corporate income, and tire and battery fee tax receipts of Missouri businesses and large sales and use tax refund claims submitted by Missouri sellers and purchasers to help Missouri businesses meet their obligations. In addition the Nexus section identifies taxpayers who have not complied with the business tax laws of Missouri and works with them to become compliant and the Electronic Services section maintains the electronic interfaces between Missouri taxpayers, taxpayer representatives, software developers and OA-ITSD. The Electronic Services team also handles the system administration functions for several internal and contracted applications.

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

Total Audits Conducted



PROGRAM DESCRIPTION

Department of Revenue

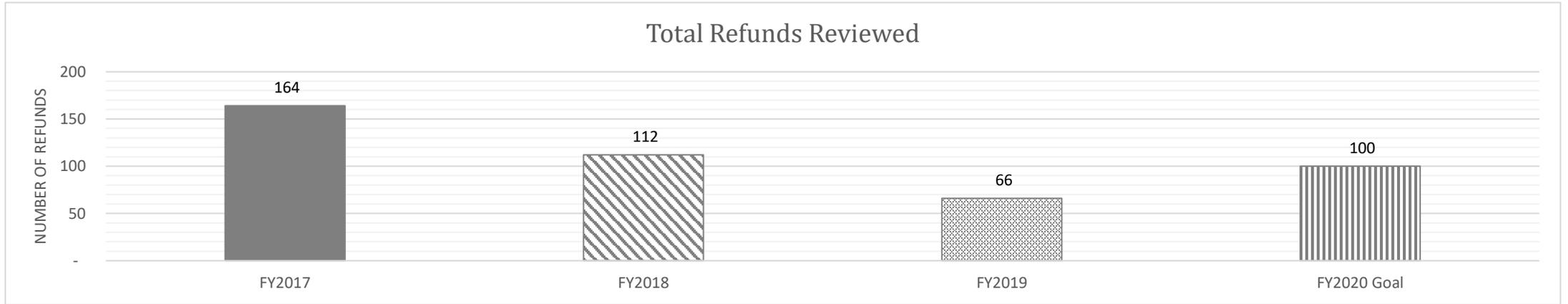
HB Section(s): 4.01

Program Name: Field Compliance Bureau

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

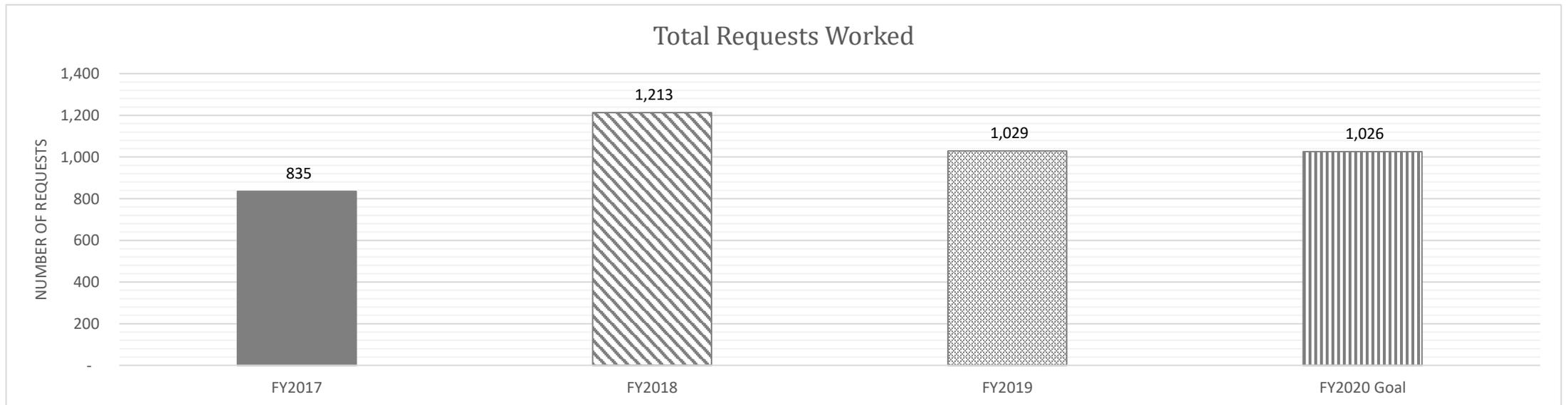
2a. Provide an activity measure(s) for the program (cont).

Total Refunds Reviewed



Beginning in FY20, the Field Compliance Bureau includes the Taxation Electronic Services Team. This group works data requests from the rest of the Department.

Total Requests Worked



**PROGRAM DESCRIPTION**

Department of Revenue

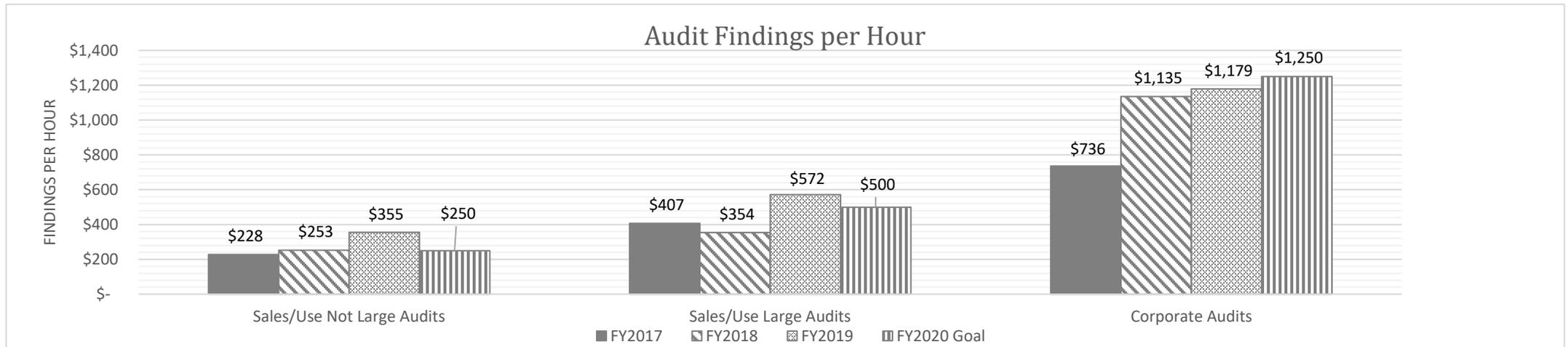
HB Section(s): 4.01

Program Name: Field Compliance Bureau

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

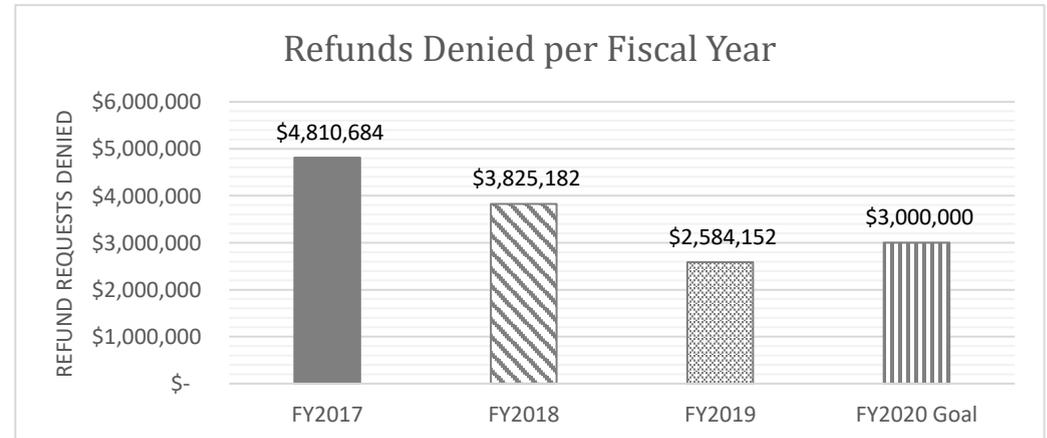
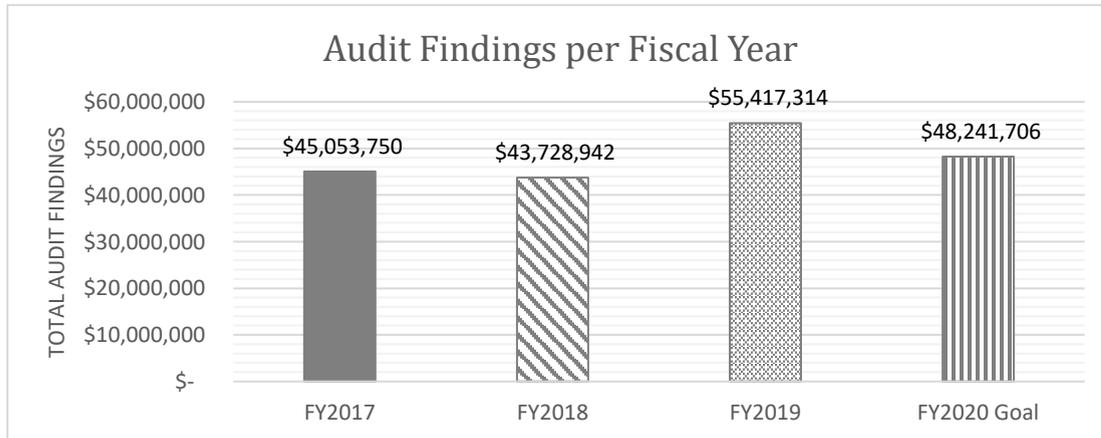
**2b. Provide a measure(s) of the program's quality.**

The Field Compliance Bureau strives to educate taxpayers on their business tax obligations and bring businesses into compliance. Our Audit Findings per Hour provides a measure of program quality by ensuring we are selecting the right businesses for audit.



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

The Field Compliance Bureau identifies unreported tax revenues that would have otherwise gone undetected. The Field Compliance Bureau also audits certain refund claims to identify erroneous refunds that may have been otherwise approved and paid. These activities generate revenue for the state.



**PROGRAM DESCRIPTION**

Department of Revenue

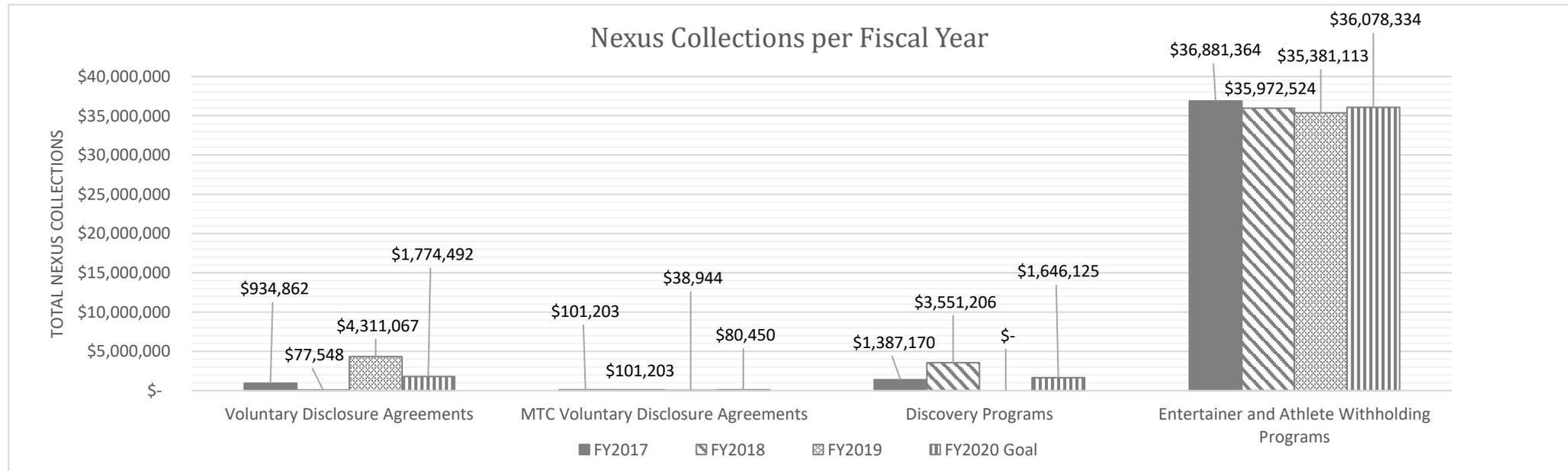
HB Section(s): 4.01

Program Name: Field Compliance Bureau

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

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

The Nexus Unit is responsible for Administering Voluntary Disclosure Agreements (VDA), nexus programs, and entertainer and athlete withholding programs.



\*Nexus programs were not run in FY19 due to erroneous data housed in the Enterprise Data Warehouse (EDW).

\* FY2017 & FY2018 Known Reporting Error Exists in SSRS & Missing Data for Multiple Programs

**PROGRAM DESCRIPTION**

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

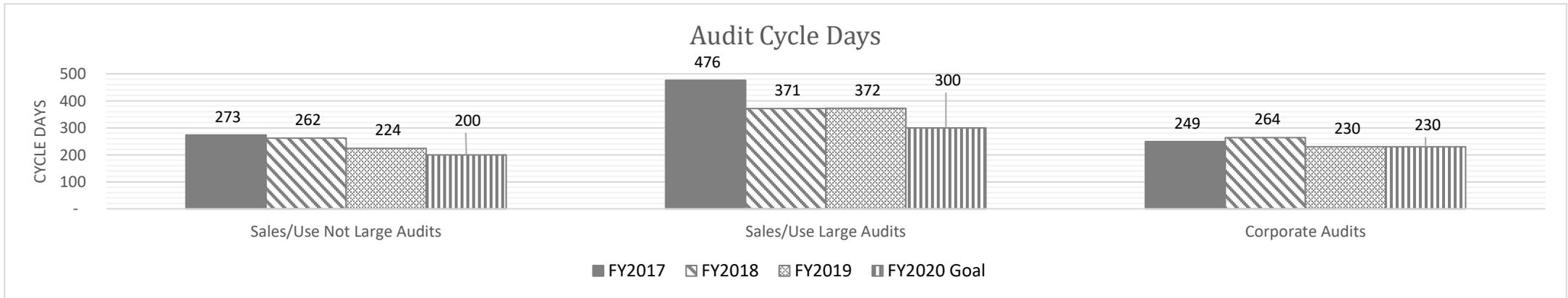
HB Section(s): 4.01

Program Name: Field Compliance Bureau

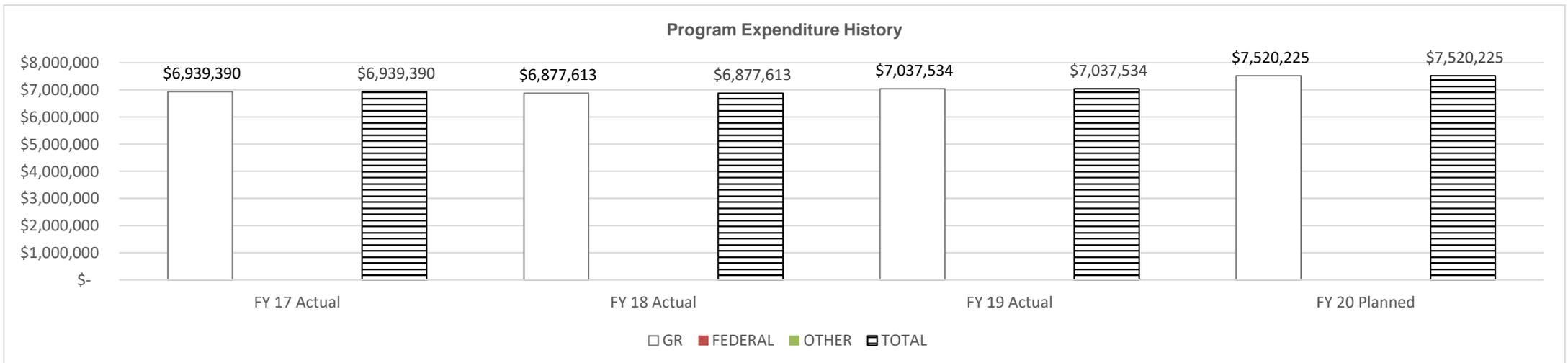
Program is found in the following core budget(s): Taxation

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

Measuring our efficiency with our Audit Cycle Days ensures Citizen Focus, as we are working to reduce the number of days the audit impacts their business operations.



**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 of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

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

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

Not Applicable

**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.

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

No

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

No

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	7,000,000	0	0	7,000,000	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>7,000,000</b>	<b>0</b>	<b>0</b>	<b>7,000,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

The Department of Revenue collects approximately \$10 billion in general revenue and \$1 billion in highway related revenue annually.

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 3.0 was deployed November 13, 2018 and included individual income tax and property tax credit. Several minor releases followed. Deployment of corporate income tax, corporate franchise tax, and expanding the portal for individuals and corporations was deferred and is currently scheduled for release between December 2019 and June 2020. The choice to defer components of the release was to ensure the first year difficulties encountered in 2019 did not occur again in 2020. The Department feels that it cannot move forward with the final release until the defects are addressed before January 2020.

**CORE DECISION ITEM**

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

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 2021. The FY21 request is made up of the remaining contract expenditures and annual maintenance costs beyond the original contract price.

The Department will expend approximately \$3.75 million in FY21 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 pays fifty percent of the holdback payments once the vendor resolves critical and high defects within the warranty period. The Department paid half of the holdback amounts from the Release 1 and Release 2 deliverables, and expects to pay to pay half the holdback amounts from Release 3 in FY2020.

The Department will pay annual maintenance costs of approximately \$1.67 million on Revenue Premier and other software needed for functions related to the system in FY21. In addition, the Department expects to pay OA-ITSD approximately \$1.6 million in State Data Center costs.

Revenue Premier Maintenance Expenditures							
	Project	Base System		Remit		State Data	
	Holdbacks	Mtn	Imaging Mtn	Processing Mtn	Dynatrace	Center	Total
FY21	\$3,750,000	\$1,425,424	\$51,840	\$84,878	\$104,968	\$1,600,000	\$7,017,110
FY22		\$1,482,441	\$53,294	\$88,382		\$1,500,000	\$3,124,117
FY23		\$1,541,739	\$54,747	\$91,497		\$1,500,000	\$3,187,983
FY24		\$1,603,408	\$56,201	\$95,001		\$1,500,000	\$3,254,610
	\$3,750,000	\$6,053,012	\$216,082	\$359,758	\$104,968	\$6,100,000	\$16,583,820

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

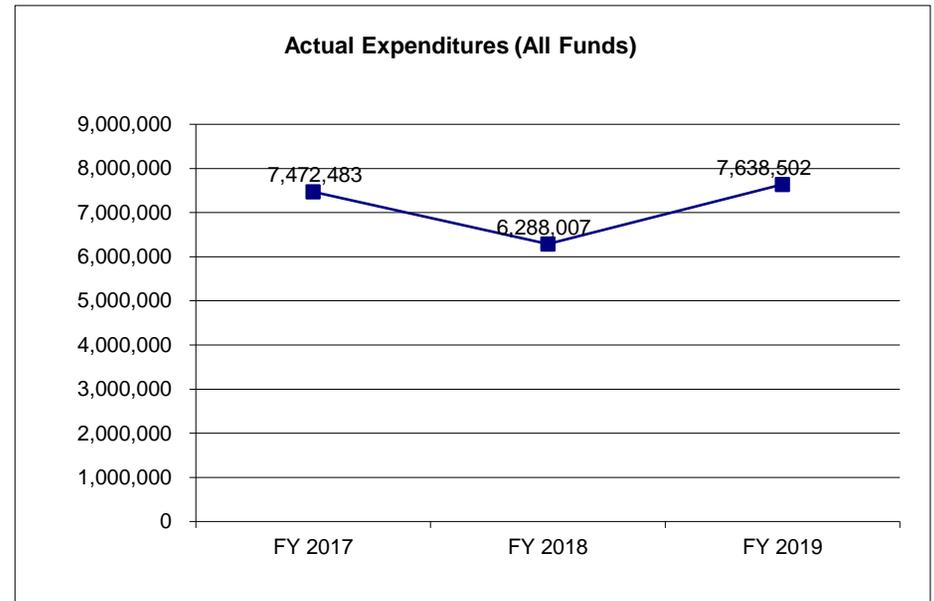
Integrated Tax

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	13,000,000	13,000,000	8,000,000	7,500,000
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	8,000,000	7,500,000
Actual Expenditures (All Funds)	7,472,483	6,288,007	7,638,502	N/A
Unexpended (All Funds)	5,527,517	6,711,993	361,498	N/A
Unexpended, by Fund:				
General Revenue	5,527,517	6,711,993	361,498	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year 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  
INTEGRATED TAX SYSTEM**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	EE	0.00	7,500,000	0	0	7,500,000	
	<b>Total</b>	<b>0.00</b>	<b>7,500,000</b>	<b>0</b>	<b>0</b>	<b>7,500,000</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reduction	2513 7956	EE	0.00	(500,000)	0	0	(500,000) Reduce core to more closely reflect estimated expenditures.
<b>NET DEPARTMENT CHANGES</b>			<b>0.00</b>	<b>(500,000)</b>	<b>0</b>	<b>0</b>	<b>(500,000)</b>
<b>DEPARTMENT CORE REQUEST</b>							
	EE	0.00	7,000,000	0	0	7,000,000	
	<b>Total</b>	<b>0.00</b>	<b>7,000,000</b>	<b>0</b>	<b>0</b>	<b>7,000,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	EE	0.00	7,000,000	0	0	7,000,000	
	<b>Total</b>	<b>0.00</b>	<b>7,000,000</b>	<b>0</b>	<b>0</b>	<b>7,000,000</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>INTEGRATED TAX SYSTEM</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	7,638,502	0.00	7,500,000	0.00	7,000,000	0.00	0	0.00	
TOTAL - EE	7,638,502	0.00	7,500,000	0.00	7,000,000	0.00	0	0.00	
<b>TOTAL</b>	<b>7,638,502</b>	<b>0.00</b>	<b>7,500,000</b>	<b>0.00</b>	<b>7,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>DOR IMPLEMENT LEGISLATION - 1860001</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	487,475	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	487,475	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>487,475</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$7,638,502</b>	<b>0.00</b>	<b>\$7,500,000</b>	<b>0.00</b>	<b>\$7,487,475</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>INTEGRATED TAX SYSTEM</b>								
<b>CORE</b>								
PROFESSIONAL SERVICES	7,064,112	0.00	7,500,000	0.00	7,000,000	0.00	0	0.00
M&R SERVICES	247,427	0.00	0	0.00	0	0.00	0	0.00
COMPUTER EQUIPMENT	326,963	0.00	0	0.00	0	0.00	0	0.00
<b>TOTAL - EE</b>	<b>7,638,502</b>	<b>0.00</b>	<b>7,500,000</b>	<b>0.00</b>	<b>7,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$7,638,502</b>	<b>0.00</b>	<b>\$7,500,000</b>	<b>0.00</b>	<b>\$7,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$7,638,502</b>	<b>0.00</b>	<b>\$7,500,000</b>	<b>0.00</b>	<b>\$7,000,000</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**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** assists the Missouri Department of Revenue, political subdivisions receiving distributions, and all taxpayers that submit returns, payments, and refund claims for the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income. These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents businesses need to operate retail businesses in Missouri. Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all political subdivisions that have enacted a sales or use tax.

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

	FY 2018	FY 2019
Total Returns Processed (Note 1)	5,860,758	5,706,622
Total Individual Income Refunds Issued (Note 1)	2,031,866	1,891,457
Total Registrations Processed	43,785	46,035
Total Sales and Use Tax Dollars Distributed	\$3,527,409,964	\$3,682,934,662

Note 1: FY19 was the first year individual income tax returns and refunds were processed in the Integrated Tax System. FY18 Individual income return and refund data is provided as a benchmark, but were processed in the legacy system.

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

Fiscal Year	Defects Created	Defects Closed	Remaining Defects
2017	7,945	8,768	1,893
2018	6,407	7,287	1,014
2019	7,808	7,171	1,651

**PROGRAM DESCRIPTION**

**Department of Revenue**

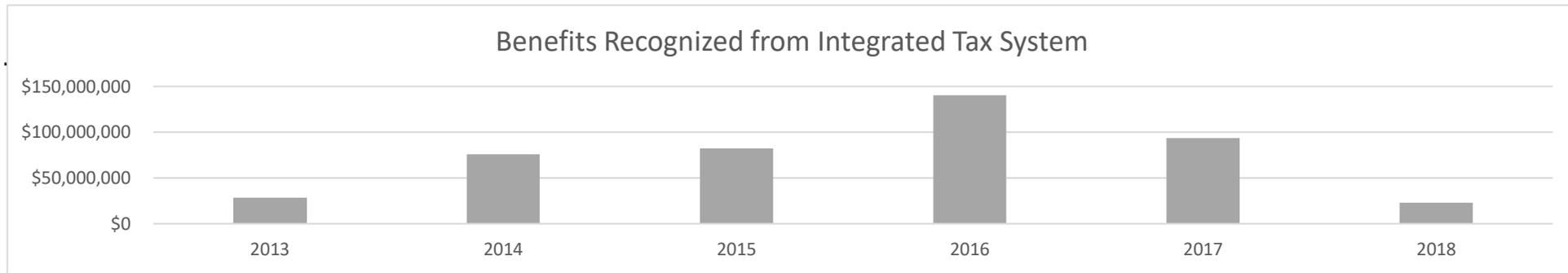
**HB Section(s):** 4.01

**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. The total value of the contract with Revenue Solutions Inc, is approximately \$80.8 million.



Note 1: Fiscal Year 2016 benefits impacted by amnesty program.

Note 2: Fiscal Year 2018 benefits include July and August 2017 due to reporting issues.

Note 3: The DOR discontinued tracking benefits in Fiscal Year 2019. The reporting tool created during the early stages of the project is not operational. Benefites achieved prior to FY19 were sufficient to fully fund the project.

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

Average daily performance measurements are only available for FY2019. The Department will use FY2019 as a baseline. As defects are resolved, improvement is expected in the number of transactions completed under 3 seconds and the number of daily transactions.

Revenue Premier Performance

	<u>FY2019</u>
Hourly Average Number of Users	206
Average Total Daily Transactions	245,136
Average Number of Transactions < 3 Seconds	228,922
Average Percent of Transactions < 3 Seconds	93%
Average Number of Transactions > 10 Seconds	2,751
Average Percent of Transaction > 10 Seconds	1%

**PROGRAM DESCRIPTION**

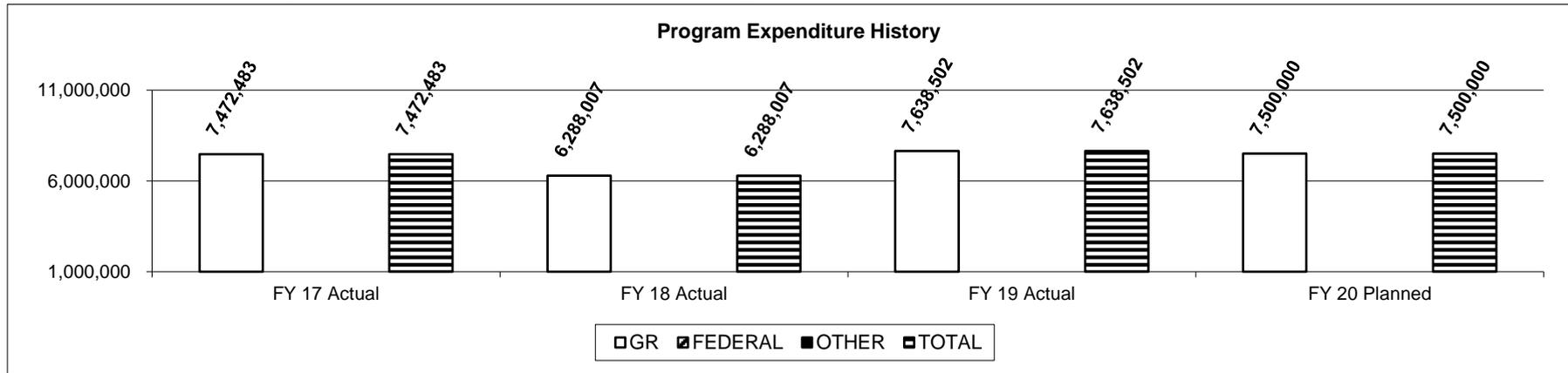
Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

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

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



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

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

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

No

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

No

**MOTOR VEHICLE AND DRIVER  
LICENSING DIVISION**

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	397,539	2,819	215,945	616,303	PS	0	0	0	0
EE	380,232	160,776	255,793	796,801	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>777,771</b>	<b>163,595</b>	<b>471,738</b>	<b>1,413,104</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	<b>22.05</b>	<b>0.00</b>	<b>10.00</b>	<b>32.05</b>	FTE	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	426,652	905	204,938	632,495
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

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

Other Funds:

**2. CORE DESCRIPTION**

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

- Issuing 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**

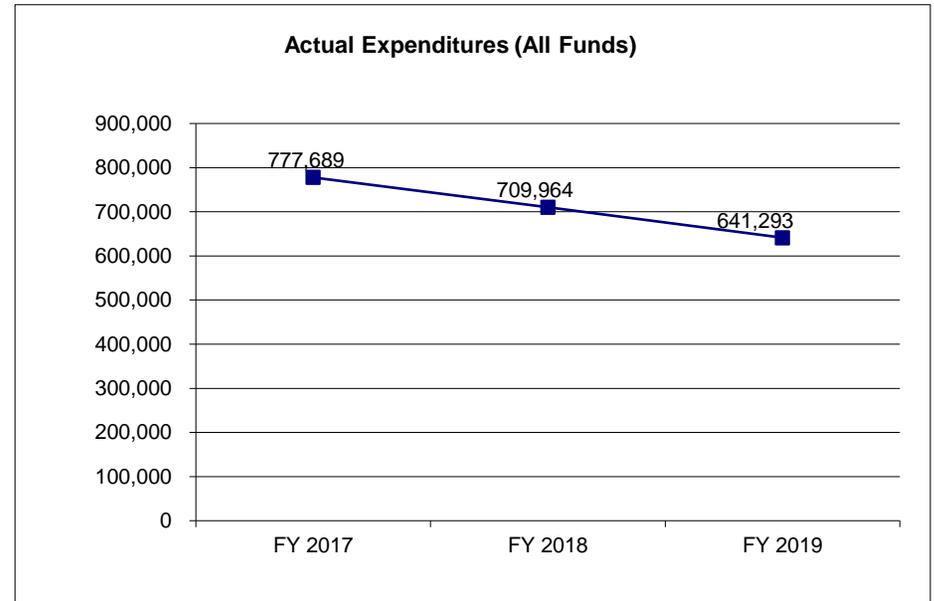
<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86120C</u>
<b>Division - Motor Vehicle and Driver Licensing</b>	
<b>Core - Motor Vehicle and Driver Licensing</b>	<b>HB Section</b> <u>4.015</u>

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

Driver License Bureau License Office Bureau  
 Motor Vehicle Bureau

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	1,361,766	1,381,460	1,392,728	1,413,104
Less Reverted (All Funds)	(54,034)	(22,694)	(22,925)	(23,333)
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,307,732	1,358,766	1,369,803	1,389,771
Actual Expenditures (All Funds)	777,689	709,964	641,293	N/A
Unexpended (All Funds)	530,043	648,802	728,510	N/A
Unexpended, by Fund:				
General Revenue	158,532	266,525	316,799	N/A
Federal	163,525	163,525	163,539	N/A
Other	207,986	218,752	248,172	N/A



\*Current Year 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) Additional costs are included in the Highway Collections budget unit.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE  
MOTOR VEH & DRIVER LICENSING**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	32.05	397,539	2,819	215,945	616,303	
	EE	0.00	380,232	160,776	255,793	796,801	
	<b>Total</b>	<b>32.05</b>	<b>777,771</b>	<b>163,595</b>	<b>471,738</b>	<b>1,413,104</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reallocation	686 1714 PS	0.00	0	0	0	0	Core reallocation for MVDL
<b>NET DEPARTMENT CHANGES</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	32.05	397,539	2,819	215,945	616,303	
	EE	0.00	380,232	160,776	255,793	796,801	
	<b>Total</b>	<b>32.05</b>	<b>777,771</b>	<b>163,595</b>	<b>471,738</b>	<b>1,413,104</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	32.05	397,539	2,819	215,945	616,303	
	EE	0.00	380,232	160,776	255,793	796,801	
	<b>Total</b>	<b>32.05</b>	<b>777,771</b>	<b>163,595</b>	<b>471,738</b>	<b>1,413,104</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>MOTOR VEH &amp; DRIVER LICENSING</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	300,601	9.08	397,539	22.05	397,539	22.05	0	0.00	
DEPT OF REVENUE	0	0.00	2,819	0.00	2,819	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	176,641	4.82	208,838	10.00	208,838	10.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	7,107	0.00	7,107	0.00	0	0.00	
TOTAL - PS	477,242	13.90	616,303	32.05	616,303	32.05	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	123,853	0.00	380,232	0.00	380,232	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	160,776	0.00	160,776	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	40,198	0.00	245,840	0.00	245,840	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	9,953	0.00	9,953	0.00	0	0.00	
TOTAL - EE	164,051	0.00	796,801	0.00	796,801	0.00	0	0.00	
<b>TOTAL</b>	<b>641,293</b>	<b>13.90</b>	<b>1,413,104</b>	<b>32.05</b>	<b>1,413,104</b>	<b>32.05</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY20-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	5,875	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	42	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	3,086	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	105	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	9,108	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>9,108</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$641,293</b>	<b>13.90</b>	<b>\$1,413,104</b>	<b>32.05</b>	<b>\$1,422,212</b>	<b>32.05</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>MOTOR VEH &amp; DRIVER LICENSING</b>								
<b>CORE</b>								
OFFICE SUPPORT ASSISTANT	2,210	0.09	587	0.00	587	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	1,097	0.04	0	0.00	0	0.00	0	0.00
PHOTOGRAPHIC-MACHINE OPER	2,146	0.08	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	104,896	3.00	104,896	3.00	0	0.00
INFORMATION TECHNOLOGY SUPV	37,159	0.52	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	39,330	1.00	39,330	1.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	470	0.01	0	0.00	0	0.00	0	0.00
COMP INFO TECHNOLOGY MGR I	38,070	0.50	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	6,311	0.00	6,311	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	40,946	0.95	31,777	0.95	31,777	0.95	0	0.00
REVENUE SECTION SUPV	27,131	0.73	30,103	1.00	30,103	1.00	0	0.00
REVENUE PROCESSING TECH I	47,742	1.93	105,689	9.73	105,689	9.73	0	0.00
REVENUE PROCESSING TECH II	220,734	7.97	226,545	14.42	226,545	14.42	0	0.00
REVENUE MANAGER, BAND 1	52,732	1.00	61,860	1.85	68,833	1.95	0	0.00
REVENUE MANAGER, BAND 2	283	0.00	6,973	0.10	0	0.00	0	0.00
DATA PROCESSOR TECHNICAL	145	0.00	0	0.00	0	0.00	0	0.00
DATA PROCESSING MANAGER	6,377	0.08	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	2,232	0.00	2,232	0.00	0	0.00
<b>TOTAL - PS</b>	<b>477,242</b>	<b>13.90</b>	<b>616,303</b>	<b>32.05</b>	<b>616,303</b>	<b>32.05</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	0	0.00	735	0.00	735	0.00	0	0.00
TRAVEL, OUT-OF-STATE	0	0.00	4	0.00	4	0.00	0	0.00
SUPPLIES	43,598	0.00	276,319	0.00	241,319	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	479	0.00	1,913	0.00	1,913	0.00	0	0.00
COMMUNICATION SERV & SUPP	17	0.00	15,191	0.00	15,191	0.00	0	0.00
PROFESSIONAL SERVICES	119,957	0.00	467,689	0.00	502,689	0.00	0	0.00
M&R SERVICES	0	0.00	27,877	0.00	27,877	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	4	0.00	4	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	1,009	0.00	1,009	0.00	0	0.00
OTHER EQUIPMENT	0	0.00	3,026	0.00	3,026	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	671	0.00	671	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	5	0.00	5	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	6	0.00	6	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>MOTOR VEH &amp; DRIVER LICENSING</b>								
<b>CORE</b>								
MISCELLANEOUS EXPENSES	0	0.00	2,349	0.00	2,349	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	0	0.00
<b>TOTAL - EE</b>	<b>164,051</b>	<b>0.00</b>	<b>796,801</b>	<b>0.00</b>	<b>796,801</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$641,293</b>	<b>13.90</b>	<b>\$1,413,104</b>	<b>32.05</b>	<b>\$1,413,104</b>	<b>32.05</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$424,454</b>	<b>9.08</b>	<b>\$777,771</b>	<b>22.05</b>	<b>\$777,771</b>	<b>22.05</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$163,595</b>	<b>0.00</b>	<b>\$163,595</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$216,839</b>	<b>4.82</b>	<b>\$471,738</b>	<b>10.00</b>	<b>\$471,738</b>	<b>10.00</b>		<b>0.00</b>

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

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

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

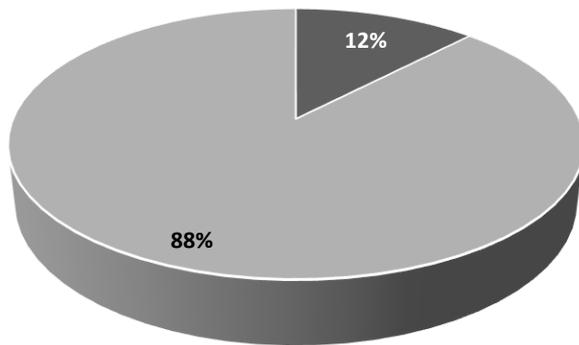
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

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

The Driver License Bureau issues, suspends or revokes driver licenses and non-driver identification cards to ensure citizens who drive a motor vehicle or need proof of identity receive the required credentials based on qualifications.

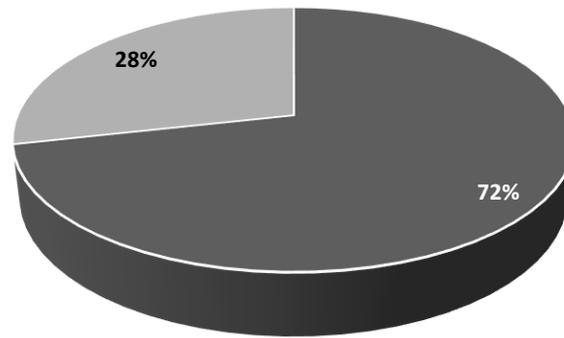
**2a. Provide an activity measure(s) for the program.**

**ID's Issued - FY2019**



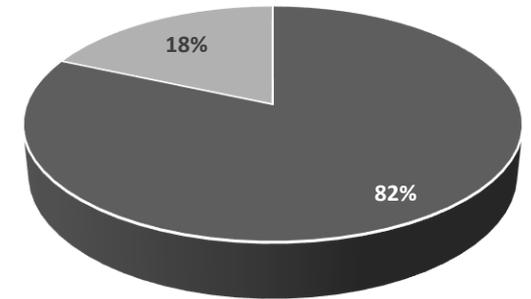
■ Nondriver Licenses ■ Driver Licenses

**Calls - FY2019**



■ Calls Answered ■ Calls Abandoned/Deflected

**Actions - FY2019**



■ Suspensions ■ Revocations

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.015**

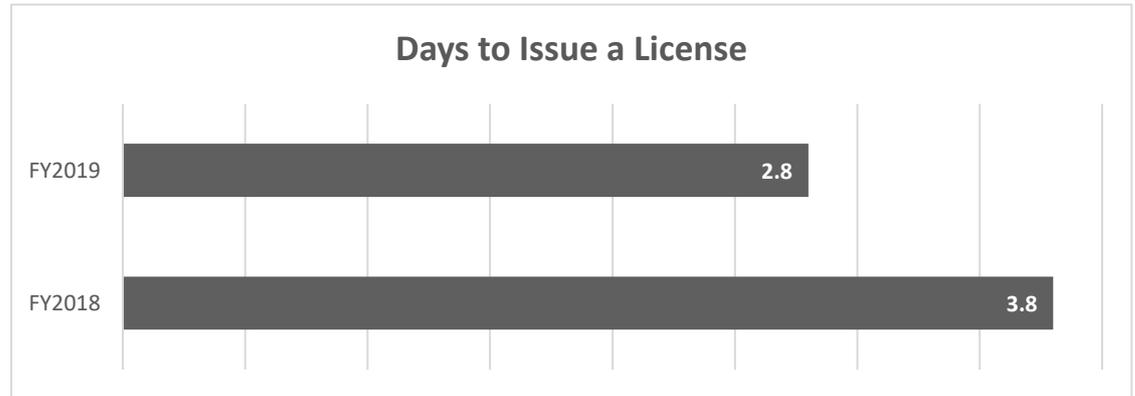
**Program Name - Driver License Bureau**

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

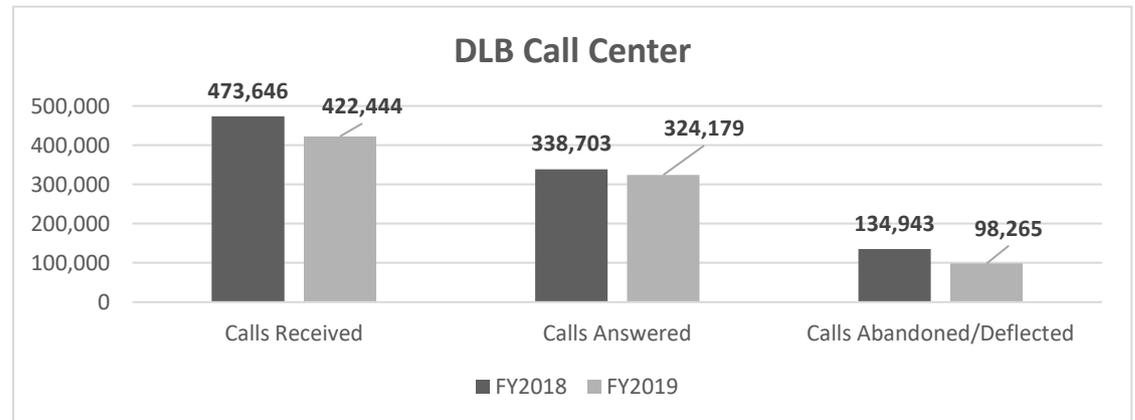
**2b. Provide a measure(s) of the program's quality.**

The target for the number of days to issue a license is contractual with the vendor. Except in extraordinary circumstances, if they do not issue a driver license or non-driver identification card within three days, we collect liquidated damages.

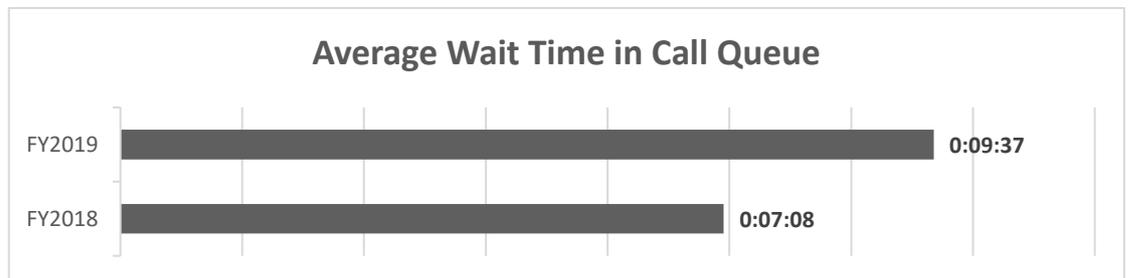
**In FY19, we issued 1,584,124 driver and non-driver ID's in 2.8 days, on average.**



The Department Initiative, Road to 100%, began in 2018. The goals of Road to 100% are to reduce incoming calls by 30% and answer 100% of all calls that come in. We have made many changes in our call center over the past two years to improve the overall experience of our customers when they need help and call our call center. These efforts have led to a decrease in the number of calls received and abandoned/deflected and an increase in number of calls answered.



The target for Average Wait Time for FY2021 will be three seconds based on the best of the best in call centers across the U.S.



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.015**

**Program Name - Driver License Bureau**

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

In FY2019, the average turnaround time for an accident case to be processed is 60-65 days before the suspension would go effective. Within the 60-65 days, several different processes occur. The Department is statutorily required to enter the accident report within 10 days of being received; we average 5-7 days. There are three types of accident suspensions: Failure to File Accident Report, which suspends the license if we have not received a response within 15 days from request; Mandatory Insurance Suspension, which suspends the license 30 days from the date the notice was mailed; and Mandatory Insurance/Security Suspension, which suspends the license 30 days from the date the notice was mailed.

Within the Accidents and Reinstatement section of DLB, Failure to Pay Judgments are keyed within 3-5 days and action is active 5 days after being keyed. Out of state judgments and accidents are keyed within 5 days and action is active 3 days after being keyed. Failure to maintain financial responsibility suspensions are keyed daily, a notice is generated the following day, and the suspension becomes effective 15 days from the notice.

The Department is statutorily required to add a conviction to a driving records within 10 days from the date of conviction, 7 days for CDL. We average a 2-3 day turnaround time for adding convictions to driver records. Administrative Alcohol suspensions and revocations, Chemical Refusal revocations, Abuse and Lose suspensions, Minor in Possession and Zero Tolerance suspensions are all keyed within 3-5 days of being received. Child Support Suspensions are keyed daily.

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

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.

	2017	2018	2019
Highway Related	\$544,364,073	\$43,841,927	\$51,961,792
Education	\$58,953,110	\$5,107,808	\$6,052,843
General Revenue	\$27,336,066	\$3,309,868	\$3,110,622
Conservation	\$14,409,948	\$1,227,026	\$1,460,713
Natural Resources	\$11,527,972	\$981,624	\$1,168,572
Other Miscellaneous	\$4,794,729	\$1,167,482	\$957,993
Cities	\$46,675,793	\$47,197,085	\$46,113,699
Counties	\$31,117,195	\$31,464,723	\$30,742,465

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

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

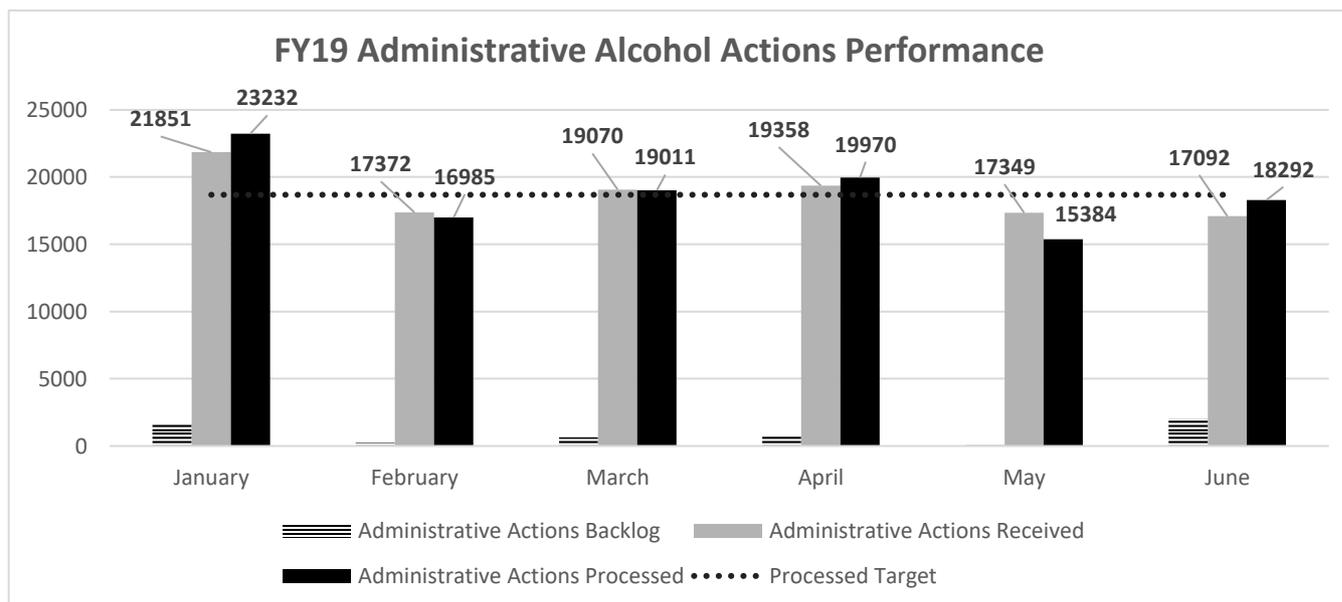
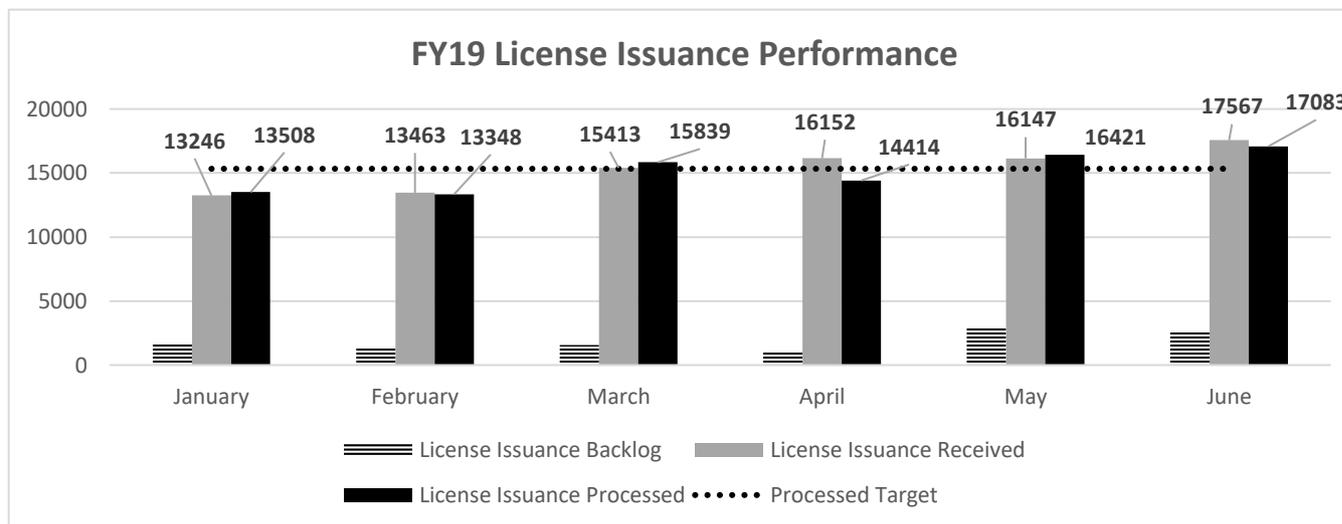
2d. Provide a measure(s) of the program's efficiency.

The Driver License Bureau has 53 frontline team members who process the work received for Issuance, Reinstatement, Suspensions, Revocations, and Accidents.

DLB is efficiently using the team members to process the work that comes in each month, which is reflected by small backlogs within the bureau.

We began tracking backlog, work received, and work processed differently in January 2019.

The processed targets are determined by the average number of work received each month.



**PROGRAM DESCRIPTION**

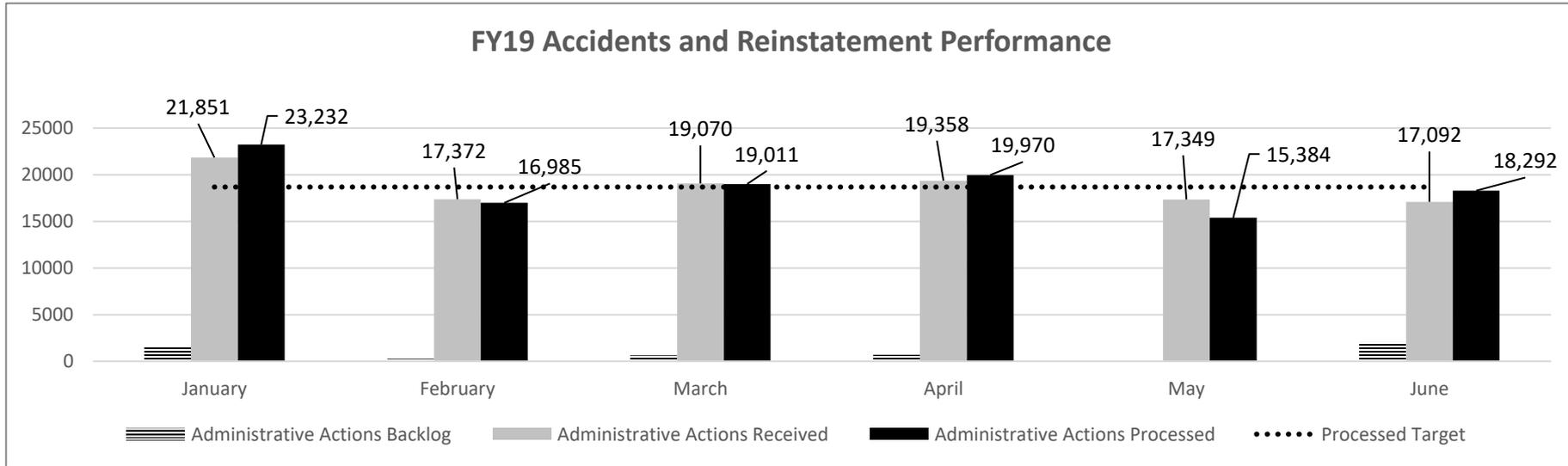
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

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

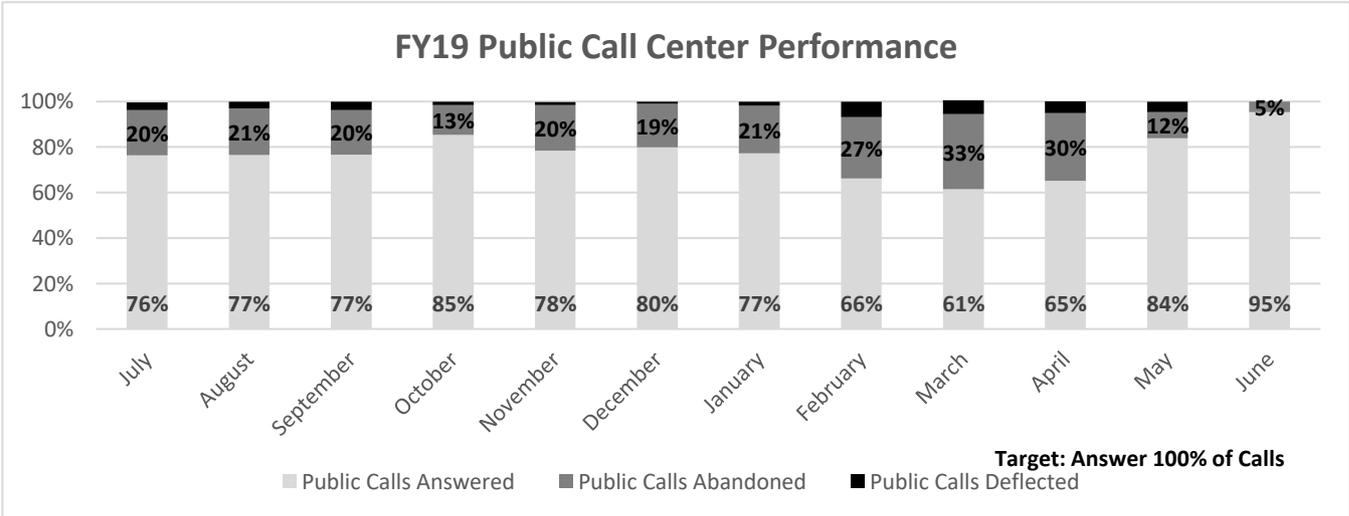
**2d. Provide a measure(s) of the program's efficiency (cont).**



The Driver License Bureau Call Center has 27 team members who field all calls from the public regarding driver license subject matter.

The team target is to answer 100% of all calls received.

We are actively working to improve the answer percentage.



**PROGRAM DESCRIPTION**

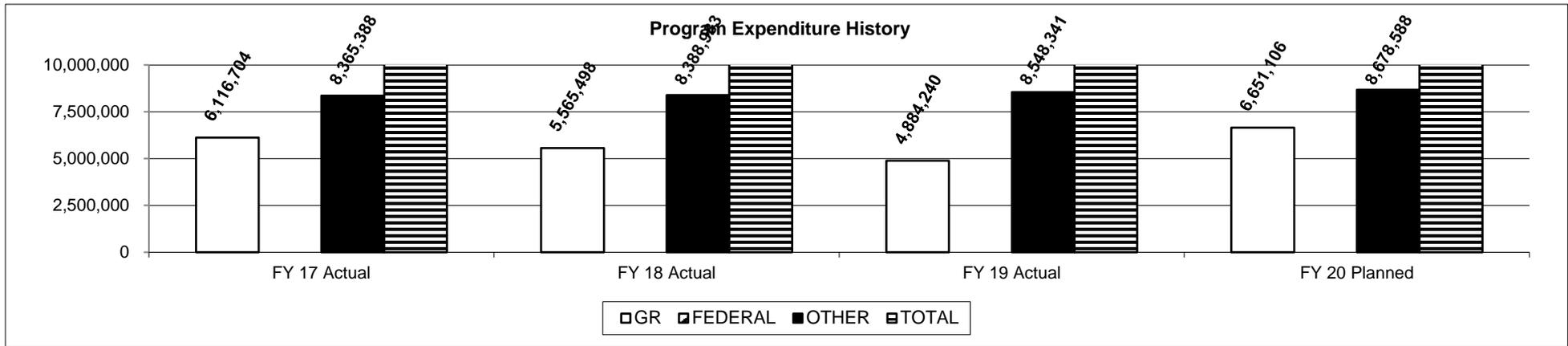
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

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

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) 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

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

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

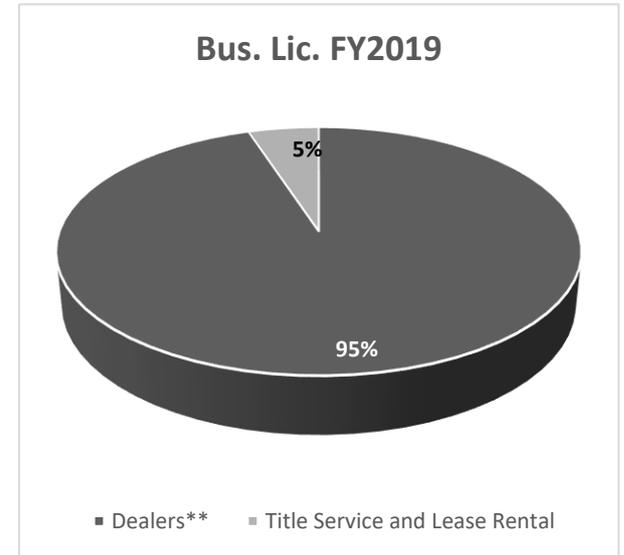
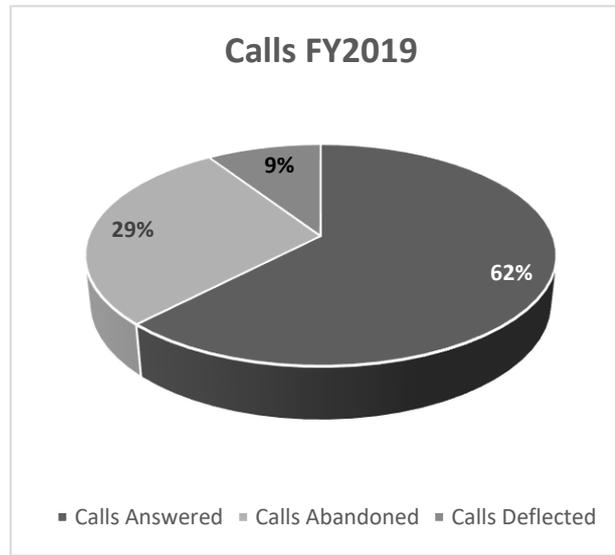
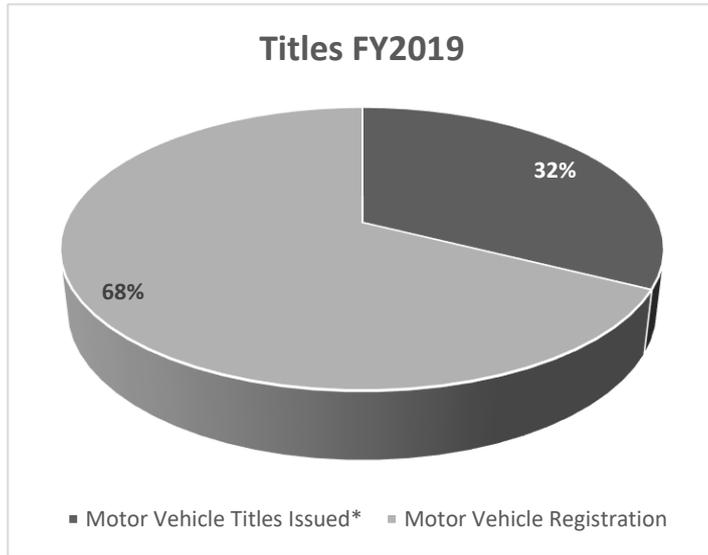
1a. What strategic priority does this program address?

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

1b. What does this program do?

The Motor Vehicle Bureau issues ownership documents, registers vehicle and trailer plates and regulates business to help citizens who sell, purchase, or salvage a vehicle, marine craft, or trailer by ensuring vehicles are properly registered and dealerships follow state rules and regulations.

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



\*Includes motor vehicle and marine titles issued.

\*\*Dealers include motor vehicle dealers, marine craft dealers, and salvage dealers.

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005

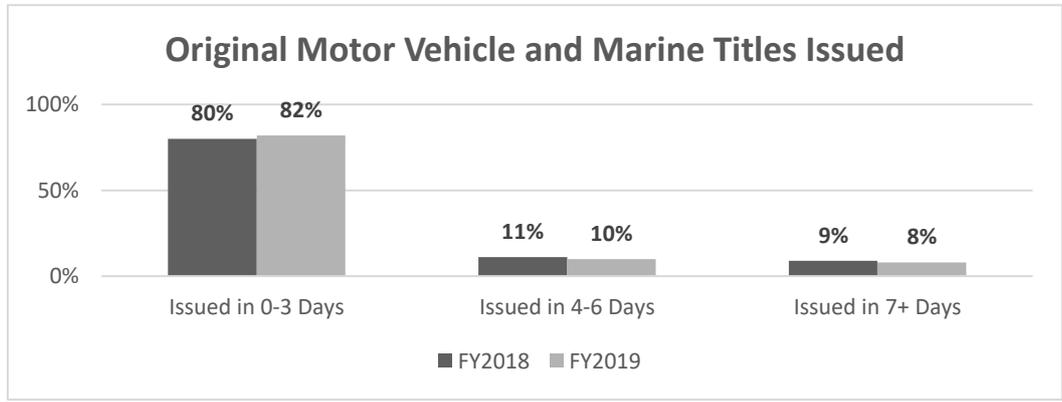
Program Name - Motor Vehicle Bureau

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

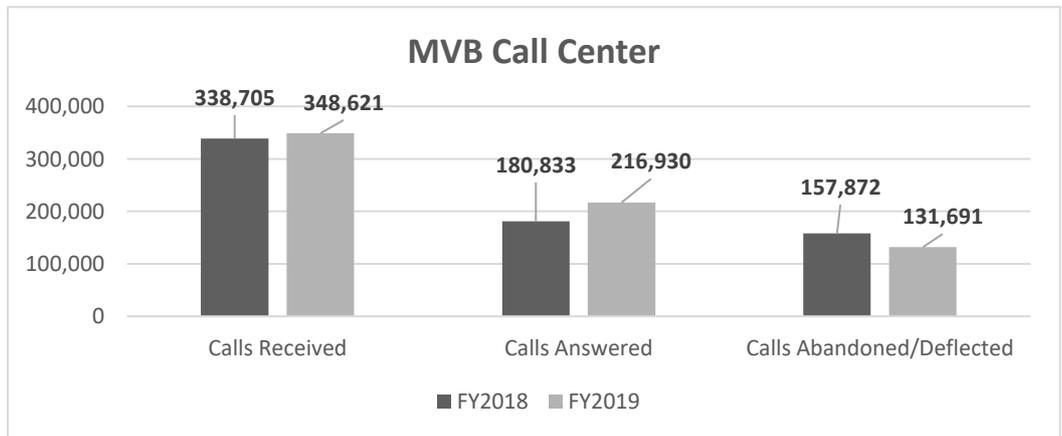
**2b. Provide a measure(s) of the program's quality.**

The target for the number of days to issue a title is three days. The national average for original titles to be issued is three to four weeks after title application is received.

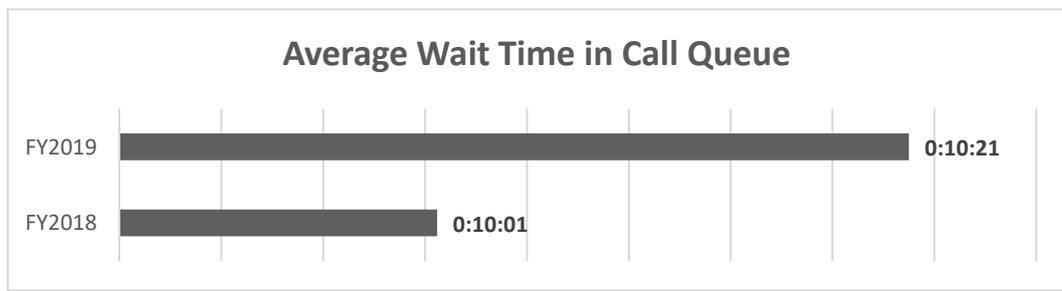
In FY19, we issued 1,676,680 original motor vehicle and marine titles and 82% of those (1,380,850) were issued in 0-3 days.



The Department Initiative, Road to 100%, began in 2018. The goals of Road to 100% are to reduce incoming calls by 30% and answer 100% of all calls that come in. We have made many changes in our call center over the past two years to improve the overall experience of our customers when they need help and call our call center. These efforts have led to a decrease in the number of abandoned/deflected calls and an increase in number of calls answered.



The target for Average Wait Time for FY2021 will be three seconds based on the best of the best in call centers across the U.S.



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.005

**Program Name - Motor Vehicle Bureau**

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

The Department of Revenue is statutorily required to process new dealer applications within eight hours of receipt. In FY2019, the Department processed 500 new dealer applications and met the statutory requirement.

The Dealer renewal season in FY2019 began August 21, 2018 and 6,426 dealer renewal letters were issued. The Department brought in temporary employees to process incoming paperwork sent in response to the renewal notices.

The Department received complaints regarding licensed dealerships, and the bureau reviews the complaints, investigates, and takes the appropriate actions. If Administration determines that the complaint needs further investigation, a case is opened and the Criminal Investigation Bureau (CIB) audits and investigates the licensee. CIB and MVB work together to ensure that the investigations are completed and disciplinary action is taken when necessary. If CIB finds that action needs to be taken, all parties involved are notified. In FY19, 577 complaints had actions taken against them. Disciplinary actions can include a penalty assessment up to license revocation.

This is an important and necessary process to ensure consumers are protected and that licensed dealers conduct business in accordance with the law.

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

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.

	FY2017	FY2018	FY2019
Highway Related	\$544,364,073	\$43,841,927	\$51,961,792
Education	\$58,953,110	\$5,107,808	\$6,052,843
General Revenue	\$27,336,066	\$3,309,868	\$3,110,622
Conservation	\$14,409,948	\$1,227,026	\$1,460,713
Natural Resources	\$11,527,972	\$981,624	\$1,168,572
Other Miscellaneous	\$4,794,729	\$1,167,482	\$957,993
Cities	\$46,675,793	\$47,197,085	\$46,113,699
Counties	\$31,117,195	\$31,464,723	\$30,742,465

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

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

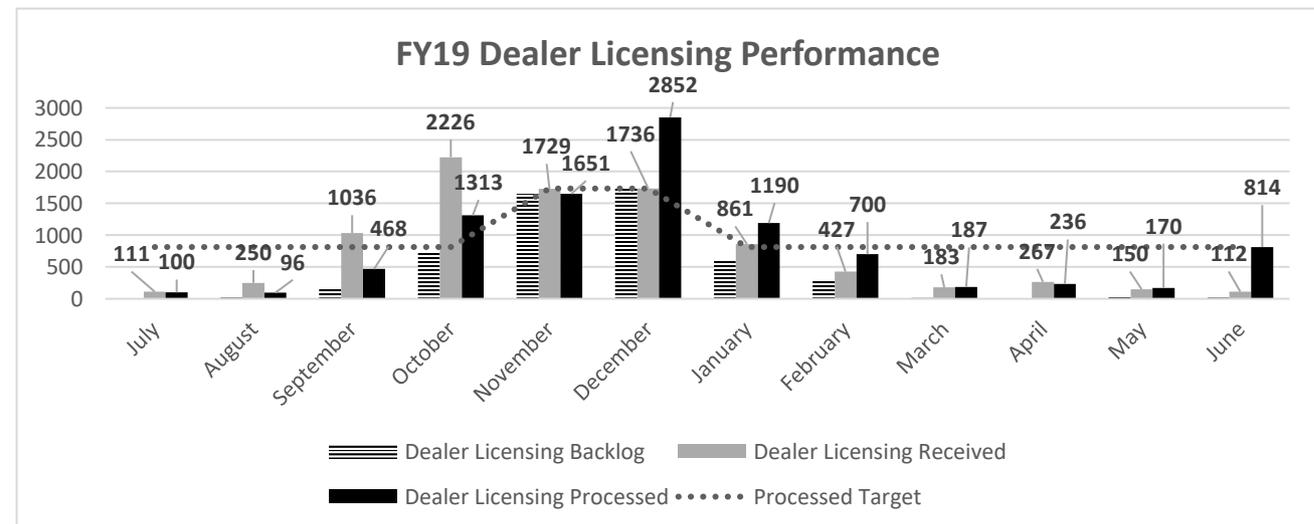
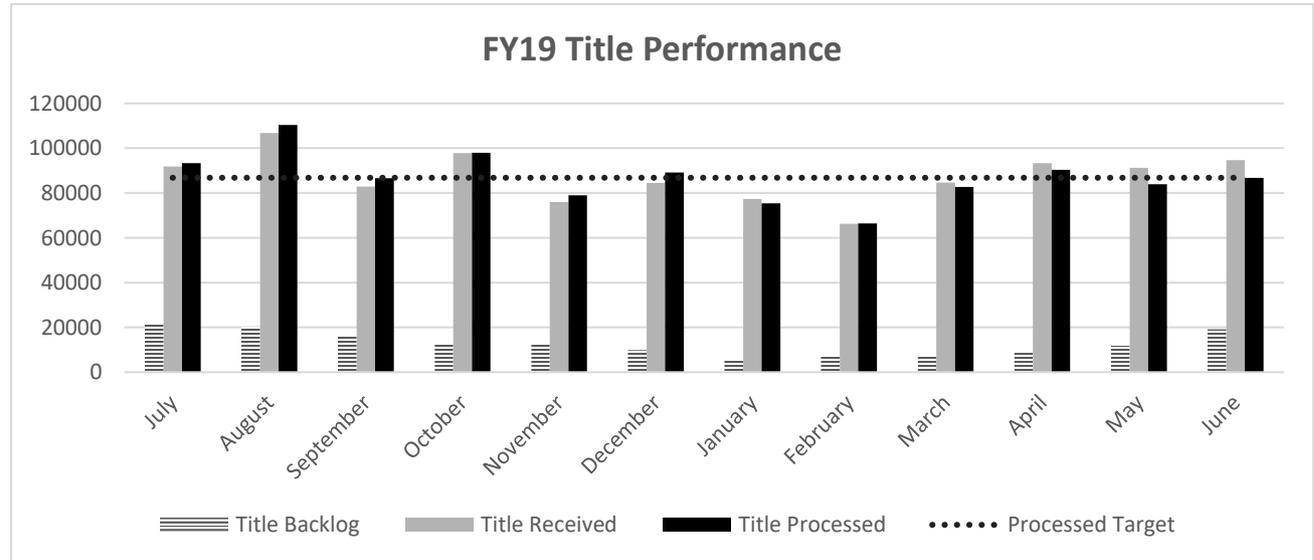
**2d. Provide a measure(s) of the program's efficiency.**

The Motor Vehicle Bureau has 101 frontline team members who process the work received for titles, registration, and dealer licensing.

We will begin tracking backlog, work received, and work processed differently in October 2019.

There are 38 different functions associated with titles that are taken into consideration for title performance.

The processed targets are determined by the average volume of work received each month. We anticipate Dealers being busier during November and December so we plan to utilize resources to hit higher targets during those months.



**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005

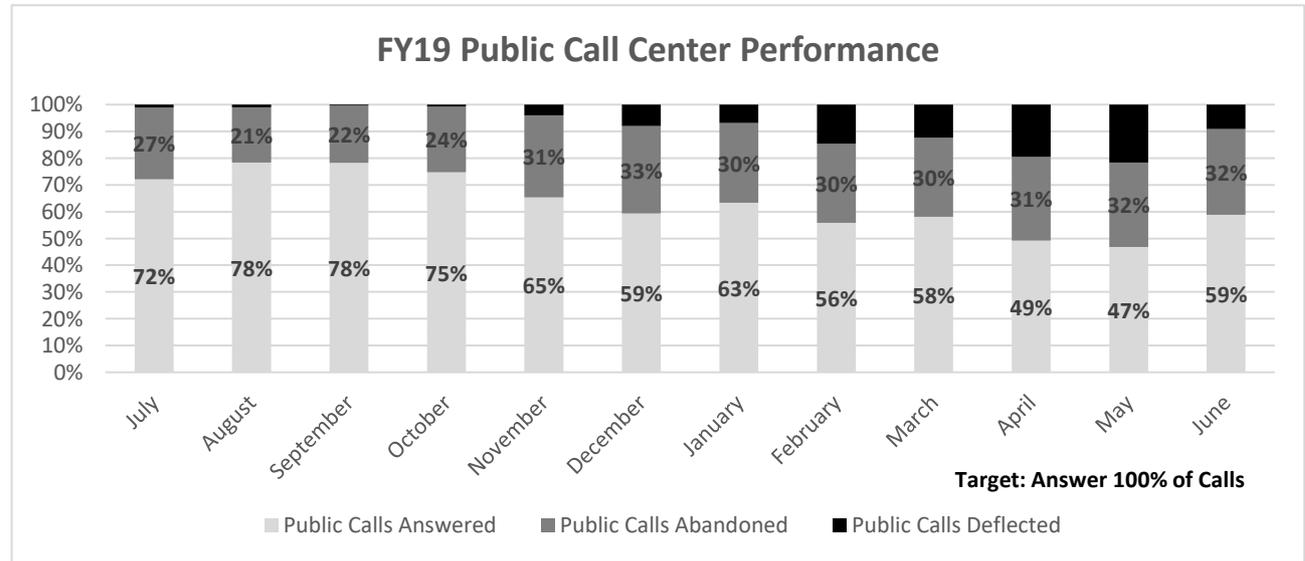
Program Name - Motor Vehicle Bureau

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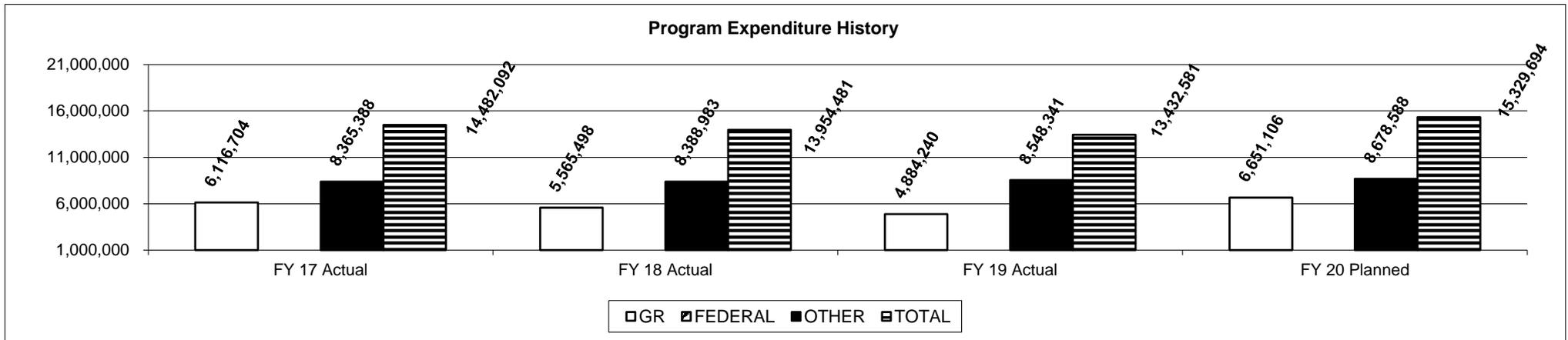
The Motor Vehicle Bureau Call Center has 27 team members who field all calls from the public regarding motor vehicle subject matter.

The team target is to answer 100% of all calls received.

We are actively working to improve the answer percentage.



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 of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

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

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

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

**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

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.015**

**Program Name - License Offices Bureau**

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

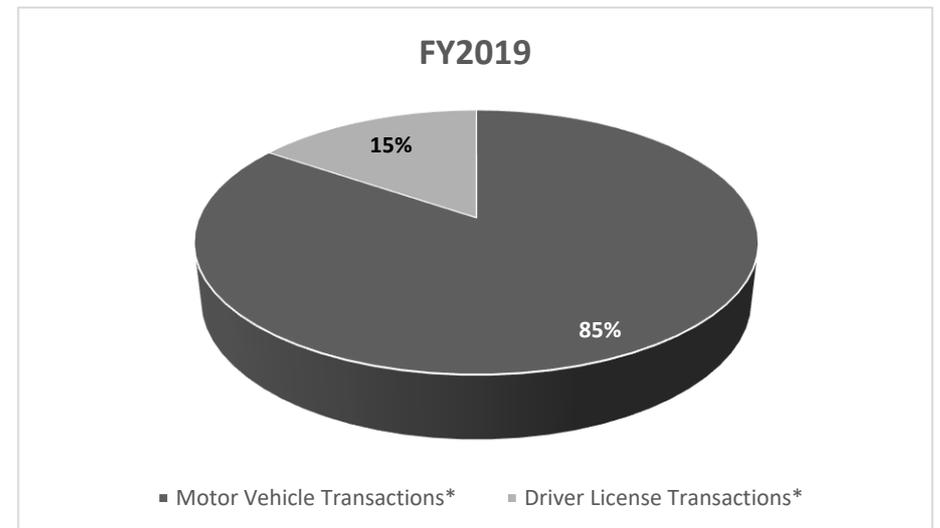
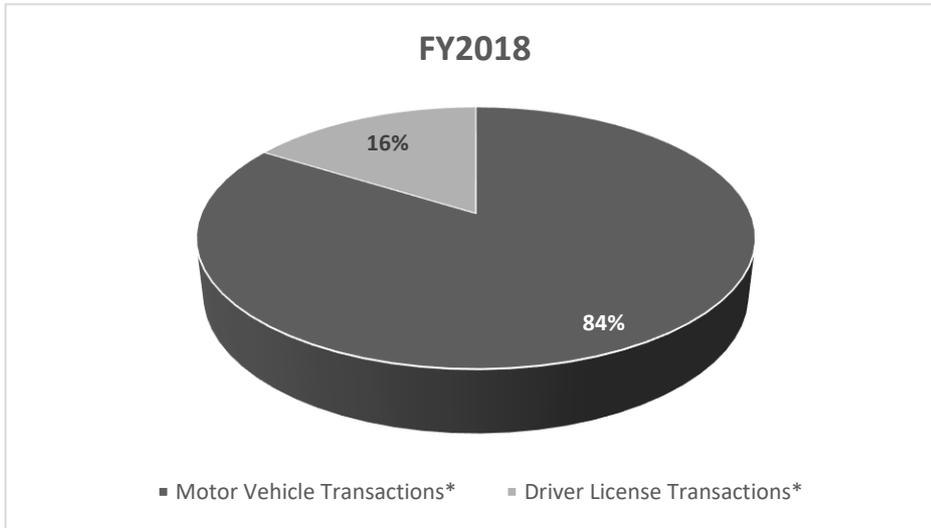
**1a. What strategic priority does this program address?**

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

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

The License Offices Bureau, oversees Missouri License Offices throughout the state to help Missourians that need to complete a motor vehicle or driver licensing transactions by ensuring the offices are complying with contract requirements and fulfilling the needs of the citizens efficiently.

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



\*Excludes transactions completed or mailed in to the Jefferson City central office or transactions completed online. The number for DL Transactions is approximate, not exact.

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.015**

**Program Name - License Offices Bureau**

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

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

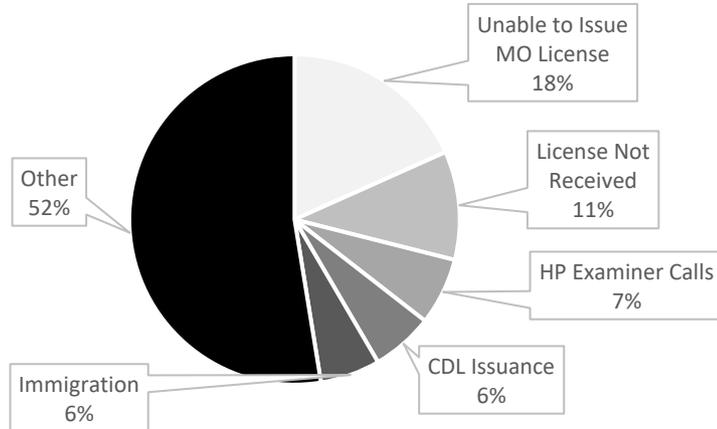
174 License Offices across the state are able to call in to the Jefferson City central office when they have questions regarding Motor Vehicle or Driver Licensing transactions. Instead of turning a customer away or redirecting them to the central office, they call a dedicated line for help while they are with the customer. The calls that come in to the central office are tracked by the reason for the call and the data is used to determine the training necessary overall or for specific offices with the intent to make clerks in the field more knowledgeable and able to independently assist customers quickly and efficiently.

**FY2019**

**Total Calls to Driver License Bureau**

**87,288**

**FY2019 - Phone Assistance from Driver License Help Desk**

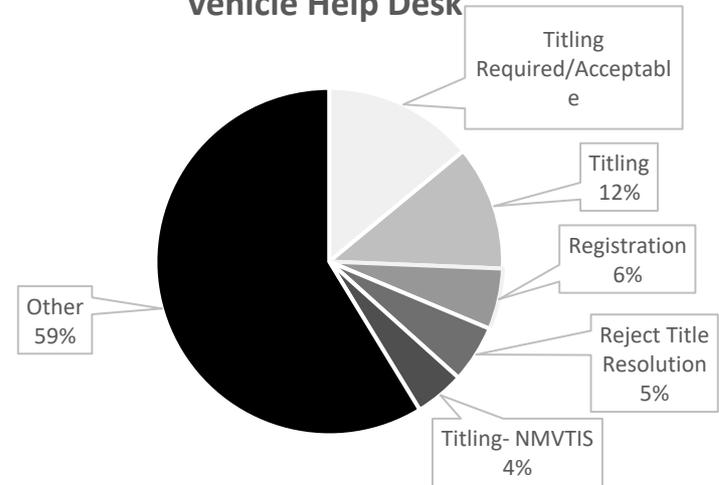


**FY2019**

**Total Calls to Motor Vehicle Bureau**

**56,122**

**FY2019 - Phone Assistance from Motor Vehicle Help Desk**



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.015**

**Program Name - License Offices Bureau**

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

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

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.

	FY2017	FY2018	FY2019
Highway Related	\$544,364,073	\$43,841,927	\$51,961,792
Education	\$58,953,110	\$5,107,808	\$6,052,843
General Revenue	\$27,336,066	\$3,309,868	\$3,110,622
Conservation	\$14,409,948	\$1,227,026	\$1,460,713
Natural Resources	\$11,527,972	\$981,624	\$1,168,572
Other Miscellaneous	\$4,794,729	\$1,167,482	\$957,993
Cities	\$46,675,793	\$47,197,085	\$46,113,699
Counties	\$31,117,195	\$31,464,723	\$30,742,465

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

Anyone who visits a license office through the state has the opportunity to fill out a customer satisfaction survey. The results are gathered and the responses are rolled up into a grade point average. This data helps us understand the overall performance of the license offices across the state. We have made significant efforts to increase the Citizen Report Card Results--we have increased training and improved communication efforts.



Grade	GPA
A	3.71-4.00
A-	3.51-3.70
B+	3.01-3.50
B	2.71-3.00
B-	2.51-2.70
C+	2.01-2.50
C	1.71-2.00
C-	1.51-1.70
D+	1.01-1.50
D	0.71-1.00
D-	0.51-0.70
F	0.00-0.50

**PROGRAM DESCRIPTION**

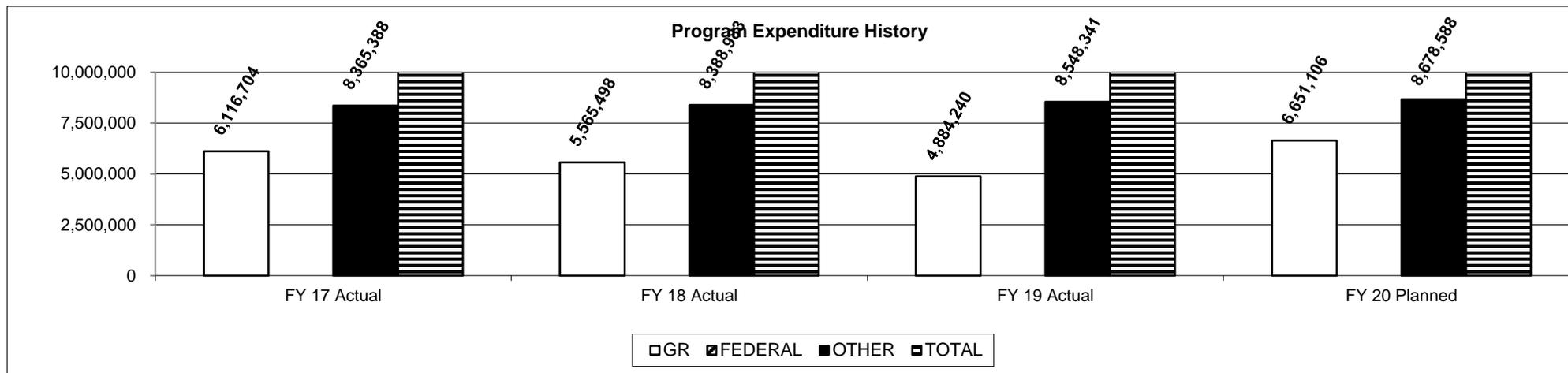
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

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

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



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

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

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

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

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

No

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

No

# **GENERAL COUNSEL'S OFFICE**

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	2,094,934	220,597	500,805	2,816,336	PS	0	0	0	0
EE	113,207	211,154	31,441	355,802	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>2,208,141</b>	<b>431,751</b>	<b>532,246</b>	<b>3,172,138</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>50.80</b>	<b>3.00</b>	<b>10.50</b>	<b>64.30</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	<b>1,361,423</b>	<b>111,498</b>	<b>303,159</b>	<b>1,776,080</b>
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

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

Other Funds:

**2. CORE DESCRIPTION**

The General Counsel's Office provides comprehensive legal and investigative support to all operational and support divisions in the Department of Revenue to assist them in accomplishing the department's goals and objectives.

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

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

Additional costs are included in the Highway Collections budget unit.

**CORE DECISION ITEM**

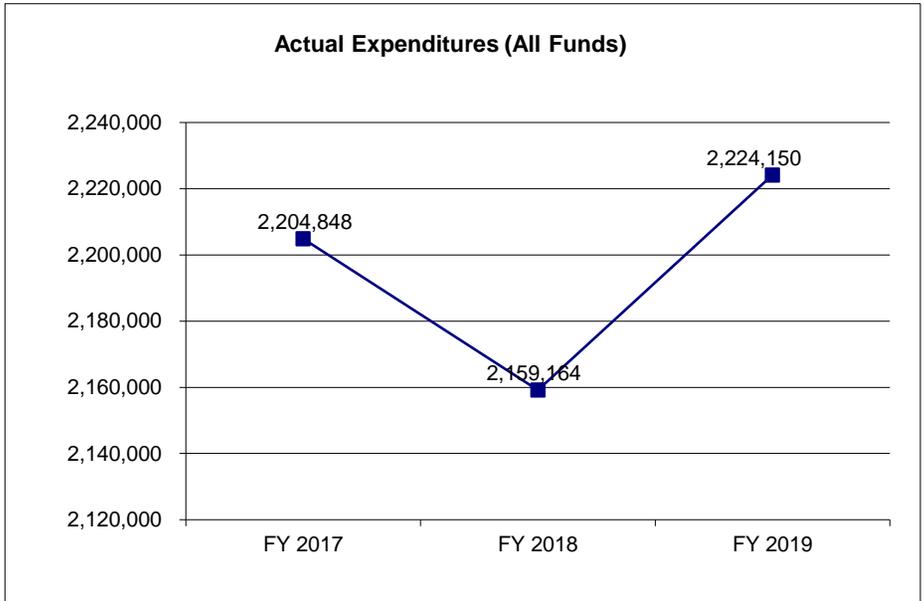
<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86130C</u>
<b>Division - General Counsel's Office</b>	
<b>Core - General Counsel's Office</b>	<b>HB Section</b> <u>4.02</u>

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

General Counsel's Office

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	2,646,800	2,646,800	2,624,104	3,171,764
Less Reverted (All Funds)	(50,622)	(50,622)	(49,772)	(66,233)
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,596,178	2,596,178	2,574,332	3,105,531
Actual Expenditures (All Funds)	2,204,848	2,159,164	2,224,150	N/A
Unexpended (All Funds)	391,330	437,014	350,182	N/A
Unexpended, by Fund:				
General Revenue	549	38,033	13,177	N/A
Federal	243,496	239,255	223,427	N/A
Other	147,285	159,726	113,578	N/A



\*Current Year 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) Additional costs are included in the Highway Collections budget unit.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE  
GENERAL COUNSELS OFFICE**

**5. CORE RECONCILIATION DETAIL**

		<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>								
		PS	64.30	2,094,934	220,597	500,805	2,816,336	
		EE	0.00	112,833	211,154	31,441	355,428	
		<b>Total</b>	<b>64.30</b>	<b>2,207,767</b>	<b>431,751</b>	<b>532,246</b>	<b>3,171,764</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>								
Core Reallocation	2219 1745	PS	0.00	0	0	0		(0) Core reallocation to more closely align the budget with planned expenditures
Core Reallocation	2219 1739	PS	0.00	0	0	0		0 Core reallocation to more closely align the budget with planned expenditures
Core Reallocation	2336 1740	EE	0.00	374	0	0	374	Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations.
<b>NET DEPARTMENT CHANGES</b>			<b>0.00</b>	<b>374</b>	<b>0</b>	<b>0</b>	<b>374</b>	
<b>DEPARTMENT CORE REQUEST</b>								
		PS	64.30	2,094,934	220,597	500,805	2,816,336	
		EE	0.00	113,207	211,154	31,441	355,802	
		<b>Total</b>	<b>64.30</b>	<b>2,208,141</b>	<b>431,751</b>	<b>532,246</b>	<b>3,172,138</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>								
		PS	64.30	2,094,934	220,597	500,805	2,816,336	
		EE	0.00	113,207	211,154	31,441	355,802	
		<b>Total</b>	<b>64.30</b>	<b>2,208,141</b>	<b>431,751</b>	<b>532,246</b>	<b>3,172,138</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>GENERAL COUNSELS OFFICE</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	1,486,845	34.03	2,094,934	50.80	2,094,934	50.80	0	0.00	
DEPT OF REVENUE	97,457	2.48	220,597	3.00	220,597	3.00	0	0.00	
MOTOR VEHICLE COMMISSION	394,737	8.68	457,461	10.50	457,461	10.50	0	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	43,344	0.00	43,344	0.00	0	0.00	
TOTAL - PS	1,979,039	45.19	2,816,336	64.30	2,816,336	64.30	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	109,268	0.00	112,833	0.00	113,207	0.00	0	0.00	
DEPT OF REVENUE	104,506	0.00	211,154	0.00	211,154	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	28,024	0.00	28,118	0.00	28,118	0.00	0	0.00	
TOBACCO CONTROL SPECIAL	3,313	0.00	3,323	0.00	3,323	0.00	0	0.00	
TOTAL - EE	245,111	0.00	355,428	0.00	355,802	0.00	0	0.00	
<b>TOTAL</b>	<b>2,224,150</b>	<b>45.19</b>	<b>3,171,764</b>	<b>64.30</b>	<b>3,172,138</b>	<b>64.30</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY20-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	31,146	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	3,237	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	7,043	0.00	0	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	0	0.00	641	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	42,067	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>42,067</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	6,474	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	1,542	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	8,016	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>8,016</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>GENERAL COUNSELS OFFICE</b>								
<b>Mileage Reimburse Rate Incr - 0000015</b>								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	374	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	374	0.00	0	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>374</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,224,150</b>	<b>45.19</b>	<b>\$3,171,764</b>	<b>64.30</b>	<b>\$3,222,595</b>	<b>64.30</b>	<b>\$0</b>	<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>GENERAL COUNSELS OFFICE</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	11,186	0.38	32,440	1.35	32,440	1.35	0	0.00
SR OFFICE SUPPORT ASSISTANT	83,541	3.04	126,952	5.06	126,952	5.06	0	0.00
AUDITOR II	22,459	0.55	42,829	1.40	27,329	1.00	0	0.00
AUDITOR I	10,976	0.28	20,071	1.00	35,571	1.40	0	0.00
EXECUTIVE II	14,153	0.38	15,556	0.38	15,556	0.38	0	0.00
ADMINISTRATIVE ANAL I	31,431	0.81	52,253	1.55	63,453	1.55	0	0.00
INVESTIGATOR I	29,919	0.84	103,144	2.00	103,144	2.00	0	0.00
INVESTIGATOR II	529,667	12.79	700,871	16.40	700,086	16.40	0	0.00
INVESTIGATOR III	139,469	3.05	236,079	5.00	257,369	6.20	0	0.00
REVENUE PROCESSING TECH III	160,234	5.30	158,943	5.87	180,943	5.87	0	0.00
INVESTIGATION MGR B1	149,660	2.39	59,101	1.00	89,801	1.50	0	0.00
INVESTIGATION MGR B3	3,386	0.05	30,700	0.50	0	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	65,975	1.00	65,975	1.00	0	0.00
ASSOCIATE COUNSEL	26,468	0.54	189,020	2.80	189,020	2.80	0	0.00
PARALEGAL	79,417	2.38	82,219	2.38	93,513	2.38	0	0.00
LEGAL COUNSEL	148,759	3.33	374,157	5.65	298,389	4.45	0	0.00
SENIOR COUNSEL	244,348	4.37	71,106	3.84	71,106	3.84	0	0.00
DEPUTY GENERAL COUNSEL	27,733	0.35	101,277	1.34	0	0.00	0	0.00
MANAGING COUNSEL	165,170	2.36	265,026	4.00	265,026	4.00	0	0.00
APPELLATE COUNSEL	26,542	0.54	49,231	1.00	60,000	1.00	0	0.00
GENERAL COUNSEL	26,400	0.29	0	0.00	101,277	1.34	0	0.00
MISCELLANEOUS PROFESSIONAL	15,868	0.51	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	10,180	0.20	21,871	0.40	21,871	0.40	0	0.00
SPECIAL ASST OFFICE & CLERICAL	22,073	0.46	17,515	0.38	17,515	0.38	0	0.00
<b>TOTAL - PS</b>	<b>1,979,039</b>	<b>45.19</b>	<b>2,816,336</b>	<b>64.30</b>	<b>2,816,336</b>	<b>64.30</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	56,431	0.00	27,165	0.00	60,539	0.00	0	0.00
TRAVEL, OUT-OF-STATE	25,105	0.00	14,009	0.00	24,009	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	63,576	0.00	238,300	0.00	159,300	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	55,845	0.00	14,741	0.00	52,741	0.00	0	0.00
COMMUNICATION SERV & SUPP	13,242	0.00	19,661	0.00	16,661	0.00	0	0.00
PROFESSIONAL SERVICES	15,272	0.00	15,246	0.00	19,594	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>GENERAL COUNSELS OFFICE</b>								
<b>CORE</b>								
M&R SERVICES	13,233	0.00	15,551	0.00	12,203	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1,101	0.00	1,101	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	250	0.00	250	0.00	0	0.00
OTHER EQUIPMENT	0	0.00	1,600	0.00	1,600	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	500	0.00	500	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	52	0.00	52	0.00	0	0.00
MISCELLANEOUS EXPENSES	2,407	0.00	7,251	0.00	7,251	0.00	0	0.00
<b>TOTAL - EE</b>	<b>245,111</b>	<b>0.00</b>	<b>355,428</b>	<b>0.00</b>	<b>355,802</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,224,150</b>	<b>45.19</b>	<b>\$3,171,764</b>	<b>64.30</b>	<b>\$3,172,138</b>	<b>64.30</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$1,596,113</b>	<b>34.03</b>	<b>\$2,207,767</b>	<b>50.80</b>	<b>\$2,208,141</b>	<b>50.80</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$201,963</b>	<b>2.48</b>	<b>\$431,751</b>	<b>3.00</b>	<b>\$431,751</b>	<b>3.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$426,074</b>	<b>8.68</b>	<b>\$532,246</b>	<b>10.50</b>	<b>\$532,246</b>	<b>10.50</b>		<b>0.00</b>

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

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

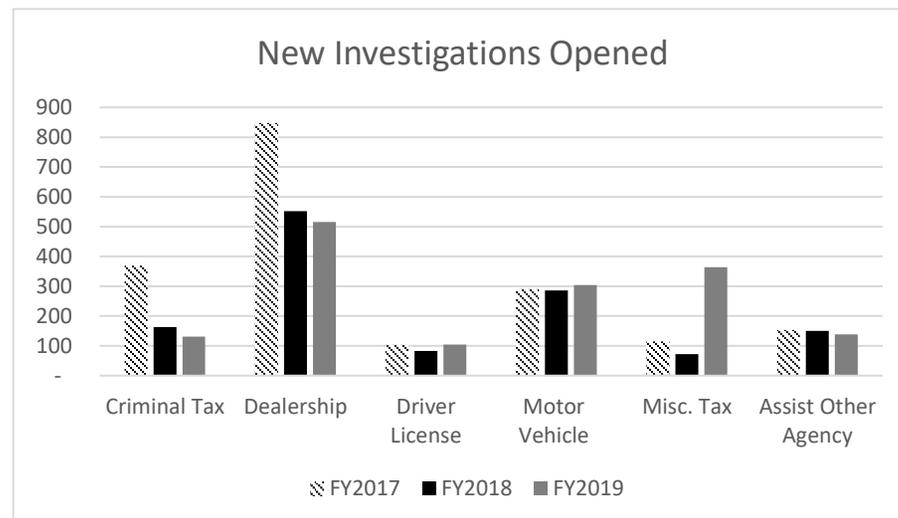
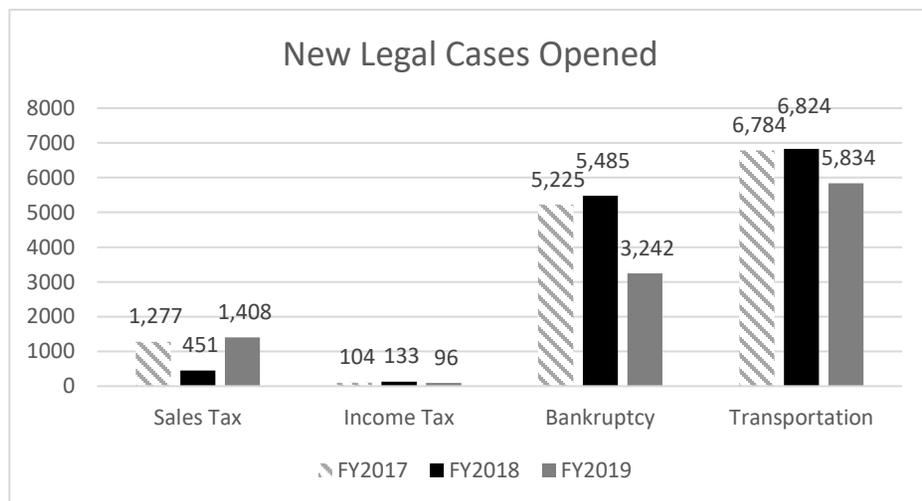
**1a. What strategic priority does this program address?**

Embed Transformational Purpose, Focus on Service Culture, Partnerships

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

The General Counsel's Office provides comprehensive legal support to all operational and support divisions in the Department of Revenue to assist the divisions in accomplishing the department's goals and objectives.

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



Note: Caseload does not include cases carried over from the prior fiscal year.

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

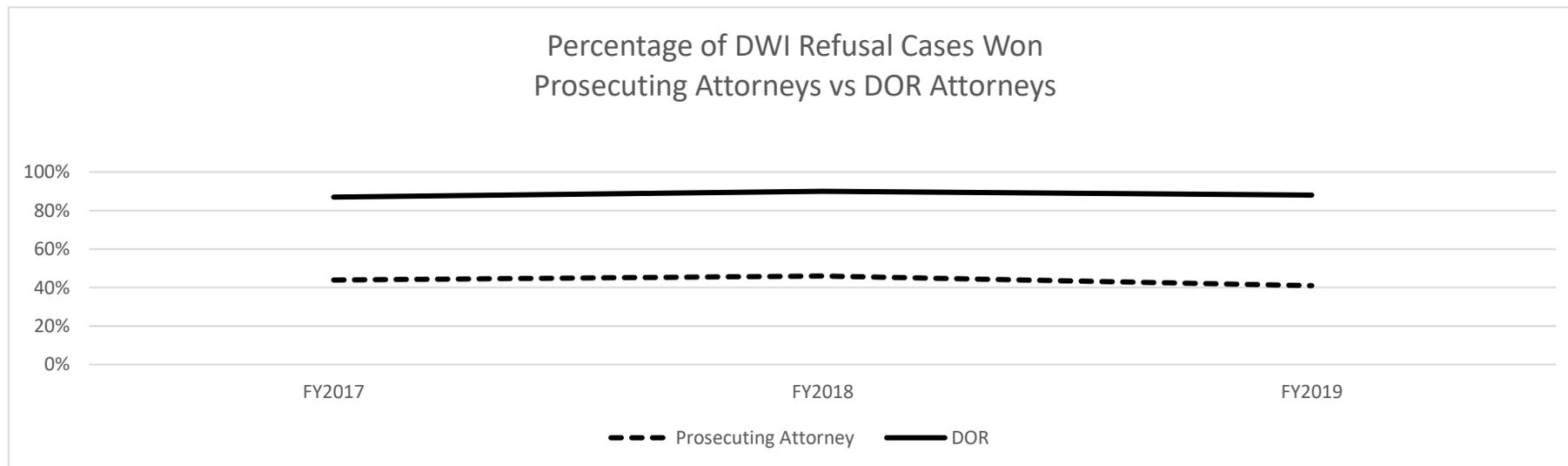
Program is found in the following core budget(s): General Counsel's Office

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

**Sales Tax - Number of ACH Cases vs Number of Appeals to Supreme Court**

	2017	2018	2019
ACH	1277	451	1408
Appeals to Supreme Court	1	3	1

**Corporate Tax** - The General Counsel's Office new Case Management System will identify the number of corporate income tax cases with final decisions verses those appealed to the AHC. Estimated implementation date is January 2020 for Governor's Recommendation Budget.



**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.005, 4.02

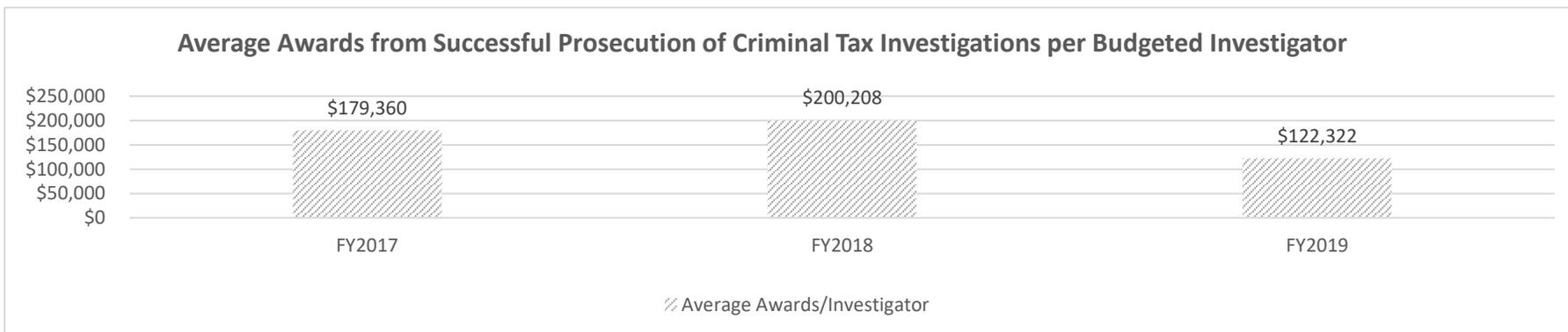
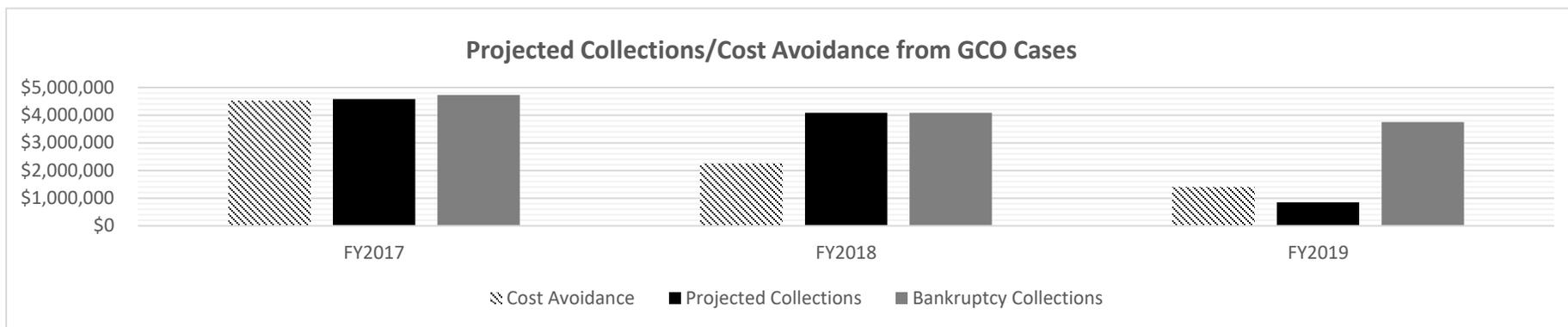
Program Name: General Counsel's Office

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. "Cost Avoidance" represents the amount originally claimed for a refund, minus what is actually paid.



**PROGRAM DESCRIPTION**

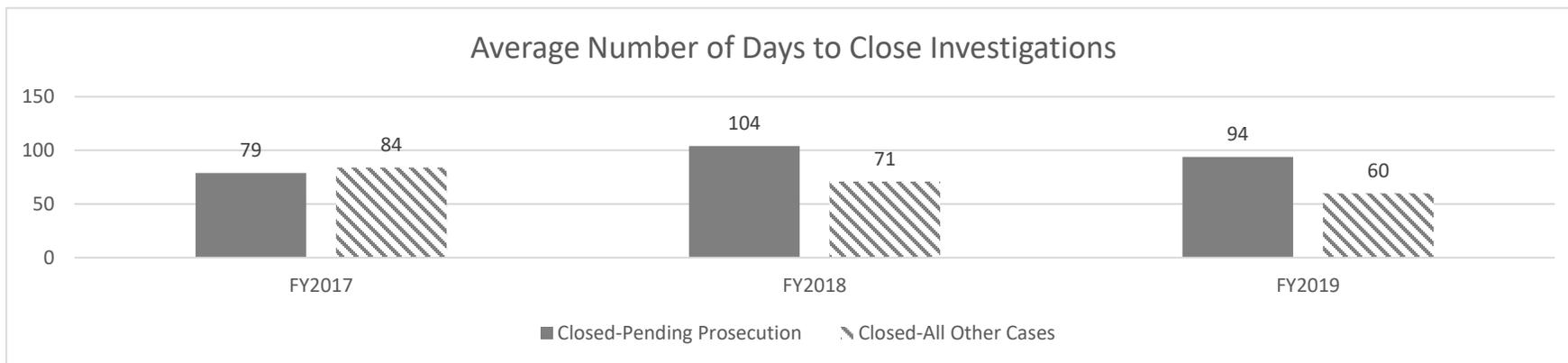
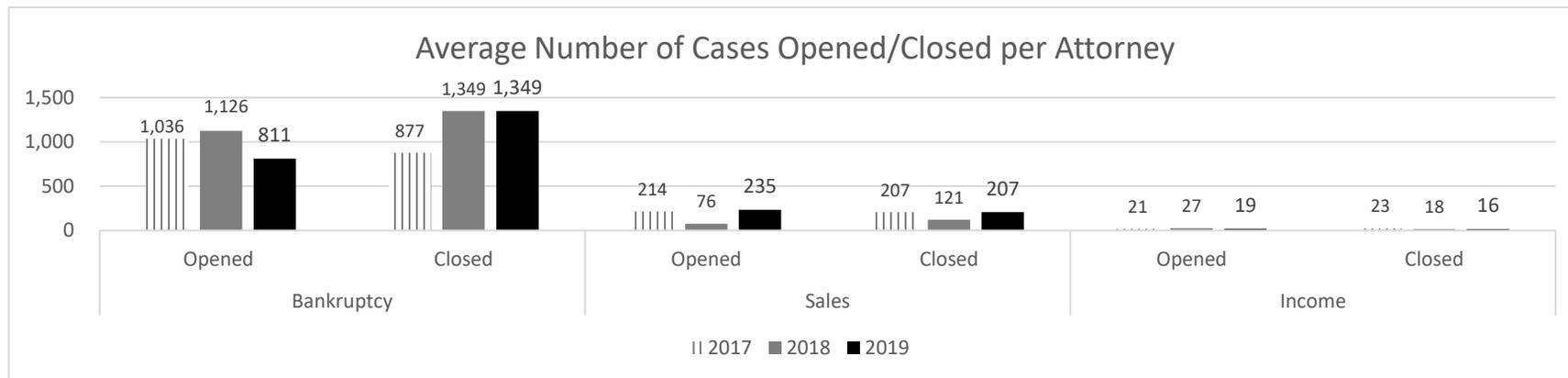
Department of Revenue

HB Section(s): 4.005, 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.



**PROGRAM DESCRIPTION**

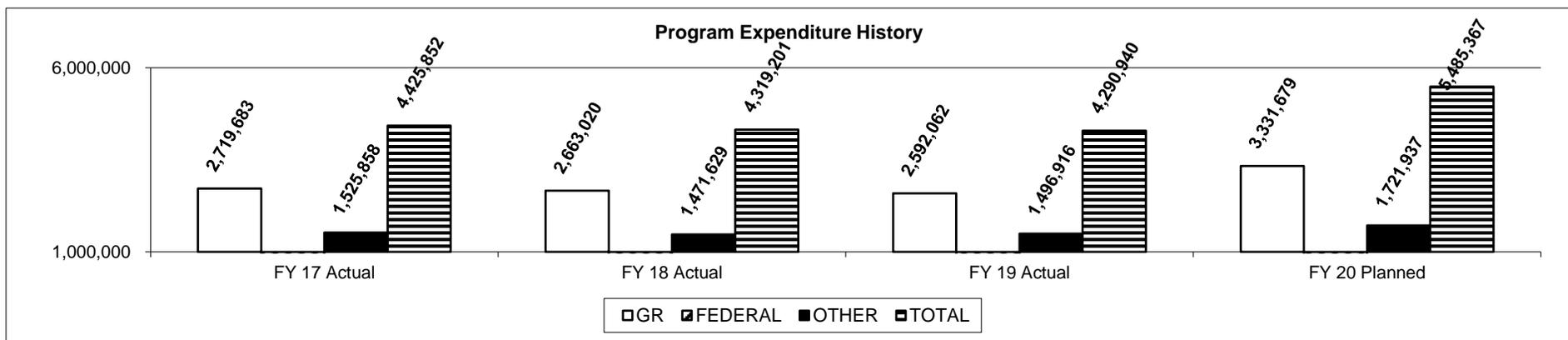
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

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

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



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

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

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

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

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

No

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

No

**ADMINISTRATION DIVISION  
POSTAGE**

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request			
	GR	Federal	Other	Total
PS	1,460,756	56,284	27,080	1,544,120
EE	318,211	3,470,006	2,089,841	5,878,058
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>1,778,967</b>	<b>3,526,290</b>	<b>2,116,921</b>	<b>7,422,178</b>
<b>FTE</b>	<b>42.04</b>	<b>1.74</b>	<b>0.88</b>	<b>44.66</b>

	FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	1,039,049	41,665	20,627	1,101,341
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds: Child Support Enforcement Fund (0169)

Other Funds:

The Administration Division has three programs and the Office of the Director. The three administrative programs provide support functions to increase the effectiveness of tax revenue collections and motor vehicle and driver license programs. This Division leads these three programs and the Department's operational excellence initiatives including continuous improvement initiatives and performance data analytics.

The Office of the Director sets strategy and action plans, builds internal expertise, shapes policy, and directs operational performance. The Office of the Director also works with legislative inquiries and proposals, handles press inquiries, social media, internal and external communications, creates taxpayer educational videos, updates internet content, and assists with community outreach efforts.

The Human Resources and Total Rewards program provides support all team members in the areas of human resource initiatives, payroll process, policy, employment law guidance, recruitment, and team member professional development.

The Financial Services program is responsible for providing services to the divisions in the areas of budget, procurement, accounts receivable/payables. This program manages the deposit and cashing of state and non-state revenues for the department and from other governmental agencies. This program provides strong internal controls by performing reconciliations and reviews, and preparing financial statements and reports.

The General Services program provides service and support in the areas of incoming and outgoing mail processing, record archiving, supply ordering, license plate, tab, and other inventory distribution, delivery services, and liaison for facility leasing.

**CORE DECISION ITEM**

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

The division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the division administers the contract which receipts and disburses child support payments. The DSS is responsible for the grant application, award and administration. The cost is split between the federal (66 percent) and state (34 percent) governments. The DOR reports its cost to DSS on a quarterly basis.

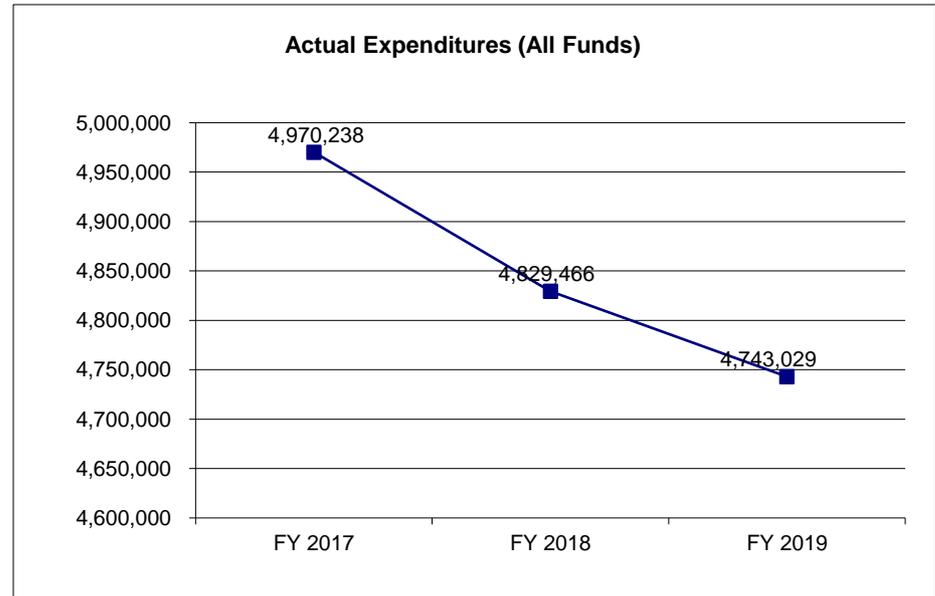
Additional divisional costs are included in the Highway Collections budget unit.

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

Administration/Postage

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	6,996,137	6,996,137	7,009,703	7,421,771
Less Reverted (All Funds)	(6,340)	(6,340)	(6,340)	(53,357)
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	6,989,797	6,989,797	7,003,363	7,368,414
Actual Expenditures (All Funds)	4,970,238	4,829,466	4,743,029	N/A
Unexpended (All Funds)	2,019,559	2,160,331	2,260,334	N/A
Unexpended, by Fund:				
General Revenue	80	27,542	2,654	N/A
Federal	1,232,692	1,308,458	1,377,657	N/A
Other	786,787	824,331	880,023	N/A



\*Current Year 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) Additional divisional costs are included in the Department's Highway Collections budget unit.
- (2) Federal and Other funds lapse relate to the Child Support Enforcement collection services contract.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE  
ADMINISTRATION DIVISION**

**5. CORE RECONCILIATION DETAIL**

			<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>									
			PS	44.66	1,460,756	56,284	27,080	1,544,120	
			EE	0.00	317,804	3,470,006	2,089,841	5,877,651	
			<b>Total</b>	<b>44.66</b>	<b>1,778,560</b>	<b>3,526,290</b>	<b>2,116,921</b>	<b>7,421,771</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>									
Core Reallocation	2230 1751		PS	0.00	0	0	0		(0) Core reallocation to more closely align the budget with planned expenditures.
Core Reallocation	2230 3646		PS	0.00	0	0	0		(0) Core reallocation to more closely align the budget with planned expenditures.
Core Reallocation	2230 3644		PS	0.00	0	0	0		0 Core reallocation to more closely align the budget with planned expenditures.
Core Reallocation	2337 1752		EE	0.00	407	0	0		407 Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations.
			<b>NET DEPARTMENT CHANGES</b>	<b>0.00</b>	<b>407</b>	<b>0</b>	<b>0</b>	<b>407</b>	
<b>DEPARTMENT CORE REQUEST</b>									
			PS	44.66	1,460,756	56,284	27,080	1,544,120	
			EE	0.00	318,211	3,470,006	2,089,841	5,878,058	
			<b>Total</b>	<b>44.66</b>	<b>1,778,967</b>	<b>3,526,290</b>	<b>2,116,921</b>	<b>7,422,178</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>									
			PS	44.66	1,460,756	56,284	27,080	1,544,120	

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
ADMINISTRATION DIVISION**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	EE	0.00	318,211	3,470,006	2,089,841	5,878,058	
	<b>Total</b>	<b>44.66</b>	<b>1,778,967</b>	<b>3,526,290</b>	<b>2,116,921</b>	<b>7,422,178</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>ADMINISTRATION DIVISION</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	1,157,305	30.32	1,460,756	42.04	1,460,756	42.04	0	0.00	
DEPT OF REVENUE	34,718	1.02	56,284	1.74	56,284	1.74	0	0.00	
CHILD SUPPORT ENFORCEMENT FUND	21,541	0.62	27,080	0.88	27,080	0.88	0	0.00	
TOTAL - PS	1,213,564	31.96	1,544,120	44.66	1,544,120	44.66	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	202,342	0.00	317,804	0.00	318,211	0.00	0	0.00	
DEPT OF REVENUE	2,112,474	0.00	3,470,006	0.00	3,470,006	0.00	0	0.00	
CHILD SUPPORT ENFORCEMENT FUND	1,214,649	0.00	2,089,841	0.00	2,089,841	0.00	0	0.00	
TOTAL - EE	3,529,465	0.00	5,877,651	0.00	5,878,058	0.00	0	0.00	
<b>TOTAL</b>	<b>4,743,029</b>	<b>31.96</b>	<b>7,421,771</b>	<b>44.66</b>	<b>7,422,178</b>	<b>44.66</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY20-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	21,546	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	832	0.00	0	0.00	
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	400	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	22,778	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>22,778</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	2,956	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	2,956	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,956</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>ADMINISTRATION DIVISION</b>									
<b>Mileage Reimburse Rate Incr - 0000015</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	407	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	407	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>407</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$4,743,029</b>	<b>31.96</b>	<b>\$7,421,771</b>	<b>44.66</b>	<b>\$7,448,319</b>	<b>44.66</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	47,239	1.62	57,222	2.80	65,921	1.50	0	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	166,714	5.00	166,714	5.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	27,446	1.00	27,446	1.00	0	0.00
PRINTING/MAIL TECHNICIAN I	179,350	6.92	168,430	8.85	168,430	9.23	0	0.00
PRINTING/MAIL TECHNICIAN II	91,293	3.09	101,928	4.15	101,928	3.67	0	0.00
PRINTING/MAIL TECHNICIAN III	14,998	0.45	0	0.00	18,609	0.38	0	0.00
PRINTING/MAIL TECHNICIAN IV	13,774	0.38	16,150	0.38	16,150	0.38	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	18,609	0.38	0	0.00	0	0.00
STOREKEEPER I	9,254	0.34	12,059	0.17	12,059	0.17	0	0.00
SUPPLY MANAGER I	13,464	0.35	15,037	0.38	15,037	0.38	0	0.00
PROCUREMENT OFCR II	14,695	0.32	19,213	0.38	19,213	0.38	0	0.00
ACCOUNT CLERK II	7,447	0.26	32,252	1.38	11,268	0.38	0	0.00
ACCOUNTANT I	21,800	0.68	25,760	1.09	27,260	1.09	0	0.00
ACCOUNTANT II	15,140	0.36	18,043	0.42	18,043	0.42	0	0.00
ACCOUNTANT III	14,588	0.32	16,877	0.38	18,377	0.38	0	0.00
ACCOUNTING SPECIALIST II	14,619	0.33	0	0.00	45,052	1.00	0	0.00
ACCOUNTING TECHNICIAN	8,657	0.30	9,285	0.31	9,285	1.86	0	0.00
ACCOUNTING GENERALIST I	11,425	0.36	9,182	0.28	9,182	0.28	0	0.00
ACCOUNTING GENERALIST II	12,714	0.34	13,725	0.41	13,725	0.41	0	0.00
PERSONNEL OFFICER	0	0.00	24,071	0.38	0	0.00	0	0.00
HUMAN RELATIONS OFCR II	14,099	0.33	18,185	0.40	18,185	0.40	0	0.00
PERSONNEL ANAL I	9,039	0.26	10,978	0.38	24,071	0.38	0	0.00
PERSONNEL ANAL II	1,072	0.03	0	0.00	0	0.00	0	0.00
PUBLIC INFORMATION COOR	16,796	0.35	18,735	0.38	18,735	0.38	0	0.00
TRAINING TECH I	22,540	0.61	24,527	0.40	24,527	0.40	0	0.00
EXECUTIVE I	34,531	0.89	39,759	1.00	39,759	1.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	4,864	0.13	11,949	0.20	11,949	0.20	0	0.00
PERSONNEL CLERK	43,682	1.37	30,694	1.38	41,672	1.38	0	0.00
TELECOMMUN TECH I	13,664	0.34	12,012	0.38	12,012	0.38	0	0.00
ADMINISTRATIVE ANAL I	1,223	0.04	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL II	13,007	0.35	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL III	6,641	0.16	0	0.00	0	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>CORE</b>								
MOTOR VEHICLE DRIVER	34,997	1.29	39,940	1.38	39,940	1.38	0	0.00
REVENUE SECTION SUPV	38,200	1.02	38,606	1.00	40,606	1.00	0	0.00
REVENUE PROCESSING TECH I	10,103	0.41	86,268	0.50	46,268	1.36	0	0.00
REVENUE PROCESSING TECH II	4,038	0.15	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH III	27,537	0.92	22,621	0.62	43,605	1.62	0	0.00
FACILITIES OPERATIONS MGR B1	18,624	0.31	0	0.00	22,982	0.38	0	0.00
FACILITIES OPERATIONS MGR B2	926	0.02	22,982	0.38	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	89,973	1.54	69,110	1.38	73,537	1.14	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	951	0.02	22,558	0.38	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	1,142	0.02	26,921	0.38	0	0.00	0	0.00
HUMAN RESOURCES MGR B1	20,077	0.33	0	0.00	27,654	0.38	0	0.00
HUMAN RESOURCES MGR B2	1,051	0.02	27,654	0.38	0	0.00	0	0.00
REVENUE MANAGER, BAND 1	23,821	0.43	24,990	0.38	24,990	0.38	0	0.00
STATE DEPARTMENT DIRECTOR	17,177	0.13	21,738	0.40	21,738	0.40	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	92,735	1.11	94,203	2.39	124,856	2.14	0	0.00
DIVISION DIRECTOR	33,626	0.38	33,284	0.37	33,284	0.37	0	0.00
DESIGNATED PRINCIPAL ASST DIV	39,563	0.53	0	0.00	29,498	0.50	0	0.00
CHIEF COUNSEL	18,969	0.19	33,850	0.50	0	0.00	0	0.00
CLERK	17,056	0.81	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	37,738	0.72	43,047	0.80	43,047	0.80	0	0.00
SPECIAL ASST OFFICE & CLERICAL	13,645	0.33	17,506	0.76	17,506	0.38	0	0.00
<b>TOTAL - PS</b>	<b>1,213,564</b>	<b>31.96</b>	<b>1,544,120</b>	<b>44.66</b>	<b>1,544,120</b>	<b>44.66</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	7,814	0.00	3,000	0.00	7,407	0.00	0	0.00
TRAVEL, OUT-OF-STATE	6,011	0.00	1,000	0.00	5,000	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	470,128	0.00	829,959	0.00	804,959	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	17,683	0.00	5,700	0.00	17,700	0.00	0	0.00
COMMUNICATION SERV & SUPP	449	0.00	11,373	0.00	6,373	0.00	0	0.00
PROFESSIONAL SERVICES	2,971,817	0.00	5,000,063	0.00	4,990,063	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	0	0.00
M&R SERVICES	45,200	0.00	15,000	0.00	35,000	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>CORE</b>								
OFFICE EQUIPMENT	471	0.00	10,000	0.00	5,000	0.00	0	0.00
OTHER EQUIPMENT	7,400	0.00	1	0.00	5,001	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	0	0.00
BUILDING LEASE PAYMENTS	150	0.00	1	0.00	1	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	46	0.00	50	0.00	50	0.00	0	0.00
MISCELLANEOUS EXPENSES	2,296	0.00	1,500	0.00	1,500	0.00	0	0.00
<b>TOTAL - EE</b>	<b>3,529,465</b>	<b>0.00</b>	<b>5,877,651</b>	<b>0.00</b>	<b>5,878,058</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$4,743,029</b>	<b>31.96</b>	<b>\$7,421,771</b>	<b>44.66</b>	<b>\$7,422,178</b>	<b>44.66</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$1,359,647</b>	<b>30.32</b>	<b>\$1,778,560</b>	<b>42.04</b>	<b>\$1,778,967</b>	<b>42.04</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$2,147,192</b>	<b>1.02</b>	<b>\$3,526,290</b>	<b>1.74</b>	<b>\$3,526,290</b>	<b>1.74</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$1,236,190</b>	<b>0.62</b>	<b>\$2,116,921</b>	<b>0.88</b>	<b>\$2,116,921</b>	<b>0.88</b>		<b>0.00</b>

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request				FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	0	0	0	0	0	0	0	0
EE	3,343,011	0	50,745	3,393,756	0	0	0	0
PSD	0	0	0	0	0	0	0	0
TRF	0	0	0	0	0	0	0	0
<b>Total</b>	<b>3,343,011</b>	<b>0</b>	<b>50,745</b>	<b>3,393,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

Other Funds:

**2. CORE DESCRIPTION**

The Department of Revenue postage appropriations support the annual processing of more than 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. 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.

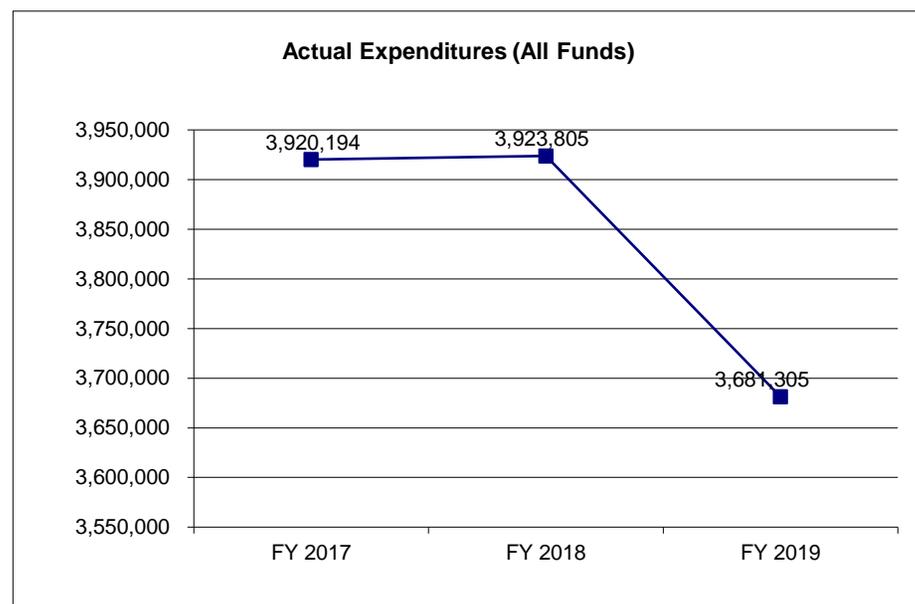
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	4,164,124	4,043,756	3,793,756	3,393,756
Less Reverted (All Funds)	(123,562)	(119,951)	(112,451)	(100,451)
Less Restricted (All Funds)*	(120,368)	0	0	0
Budget Authority (All Funds)	3,920,194	3,923,805	3,681,305	3,293,305
Actual Expenditures (All Funds)	3,920,194	3,923,805	3,681,305	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year 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) Total postage expenditures

	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
Highway Collections	\$3,501,874	\$3,557,389	
Core	\$3,920,194	\$3,923,805	
	<u>\$7,422,068</u>	<u>\$7,481,194</u>	\$0

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
POSTAGE**

**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>	EE	0.00	3,343,011	0	50,745	3,393,756	
	<b>Total</b>	<b>0.00</b>	<b>3,343,011</b>	<b>0</b>	<b>50,745</b>	<b>3,393,756</b>	
<b>DEPARTMENT CORE REQUEST</b>	EE	0.00	3,343,011	0	50,745	3,393,756	
	<b>Total</b>	<b>0.00</b>	<b>3,343,011</b>	<b>0</b>	<b>50,745</b>	<b>3,393,756</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>	EE	0.00	3,343,011	0	50,745	3,393,756	
	<b>Total</b>	<b>0.00</b>	<b>3,343,011</b>	<b>0</b>	<b>50,745</b>	<b>3,393,756</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>POSTAGE</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	3,630,721	0.00	3,343,011	0.00	3,343,011	0.00	0	0.00	
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	0	0.00	
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	0	0.00	
TOTAL - EE	3,681,305	0.00	3,393,756	0.00	3,393,756	0.00	0	0.00	
<b>TOTAL</b>	<b>3,681,305</b>	<b>0.00</b>	<b>3,393,756</b>	<b>0.00</b>	<b>3,393,756</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$3,681,305</b>	<b>0.00</b>	<b>\$3,393,756</b>	<b>0.00</b>	<b>\$3,393,756</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>POSTAGE</b>								
<b>CORE</b>								
TRAVEL, IN-STATE	682	0.00	25	0.00	675	0.00	0	0.00
TRAVEL, OUT-OF-STATE	1,499	0.00	0	0.00	0	0.00	0	0.00
SUPPLIES	3,429,510	0.00	2,982,554	0.00	3,132,554	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	1,015	0.00	342	0.00	677	0.00	0	0.00
COMMUNICATION SERV & SUPP	622	0.00	25	0.00	25	0.00	0	0.00
PROFESSIONAL SERVICES	29,202	0.00	204,335	0.00	53,350	0.00	0	0.00
M&R SERVICES	89,158	0.00	150,000	0.00	100,000	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	0	0.00
OTHER EQUIPMENT	120,336	0.00	50,000	0.00	100,000	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	8,281	0.00	6,425	0.00	6,425	0.00	0	0.00
MISCELLANEOUS EXPENSES	1,000	0.00	25	0.00	25	0.00	0	0.00
<b>TOTAL - EE</b>	<b>3,681,305</b>	<b>0.00</b>	<b>3,393,756</b>	<b>0.00</b>	<b>3,393,756</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$3,681,305</b>	<b>0.00</b>	<b>\$3,393,756</b>	<b>0.00</b>	<b>\$3,393,756</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$3,630,721</b>	<b>0.00</b>	<b>\$3,343,011</b>	<b>0.00</b>	<b>\$3,343,011</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$50,584</b>	<b>0.00</b>	<b>\$50,745</b>	<b>0.00</b>	<b>\$50,745</b>	<b>0.00</b>		<b>0.00</b>

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.025**

**Program Name - Administration Division**

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

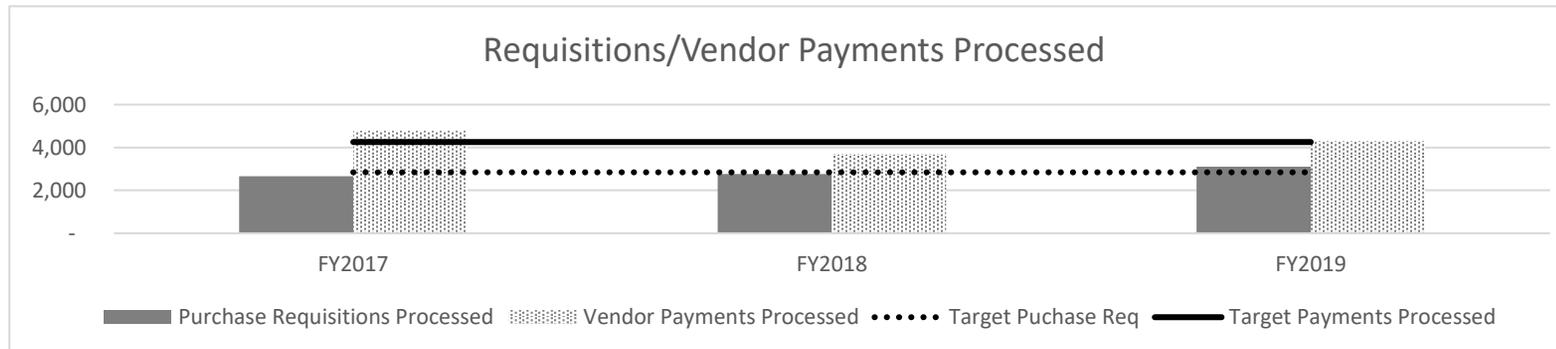
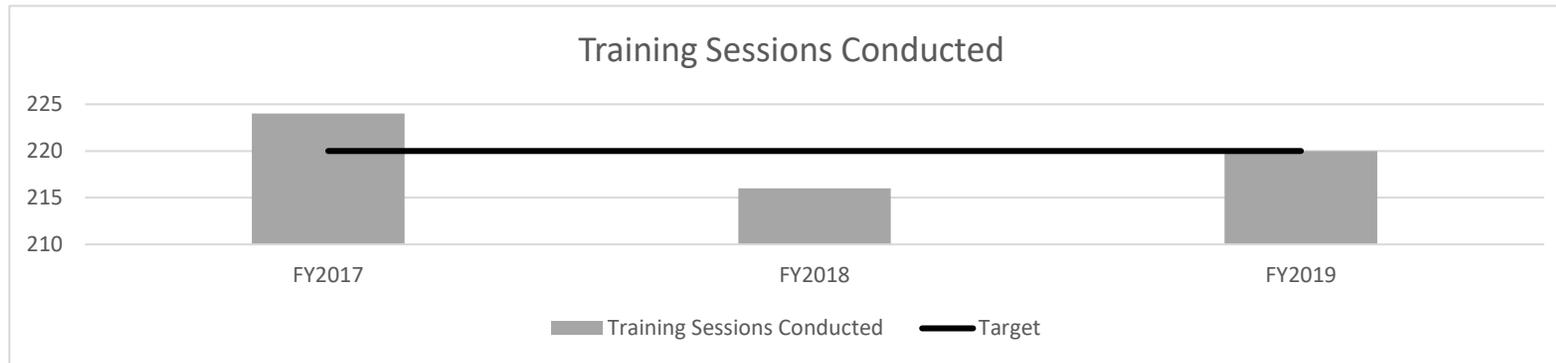
**1a. What strategic priority does this program address?**

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

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

The Administration Division provides administrative support and executive leadership to help all department divisions by enabling them to focus on their primary responsibilities with effective communication strategies, human resource and payroll processing, professional development initiatives, financial and general services.

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



**PROGRAM DESCRIPTION**

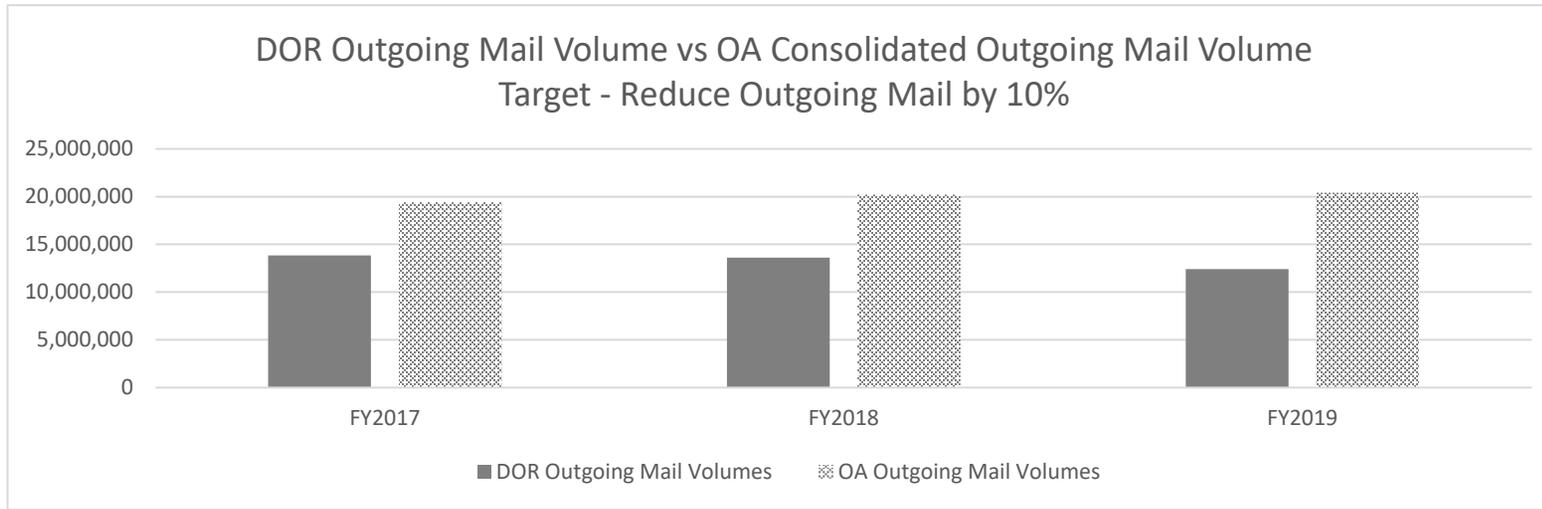
**Department of Revenue**

**HB Section(s): 4.005 and 4.025**

**Program Name - Administration Division**

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

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



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

The Department of Revenue's goal is to create a pool of certified professionals that are ready, willing and able to lead teams, projects and DOR initiatives. The Department identified the following action plan to meet this goal.

**Action Plan**

1. 100 employees become certified green belts by June 30, 2020
2. Get an additional 100 employees interested in becoming green belt certified by June 30, 2020
3. 300 employees become certified yellow belts by June 30, 2020
4. Project template created and used for all Process Improvements by December 31, 2019
5. All project leaders become green belt certified by June 30, 2020
6. All project leaders take 3 or more Project Management courses through MO Learning
7. All project leaders and green belts take 2 or more courses in team facilitation through MO Learning initiative
8. Green Belt lead at least 10 lean events by June 20, 2020

**PROGRAM DESCRIPTION**

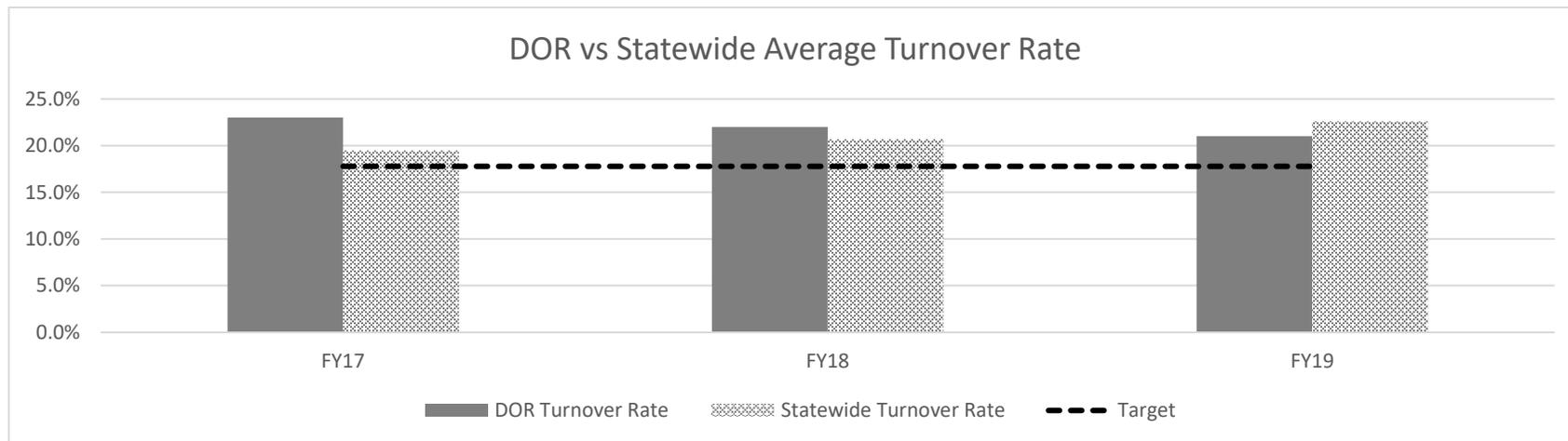
**Department of Revenue**

**HB Section(s): 4.005 and 4.025**

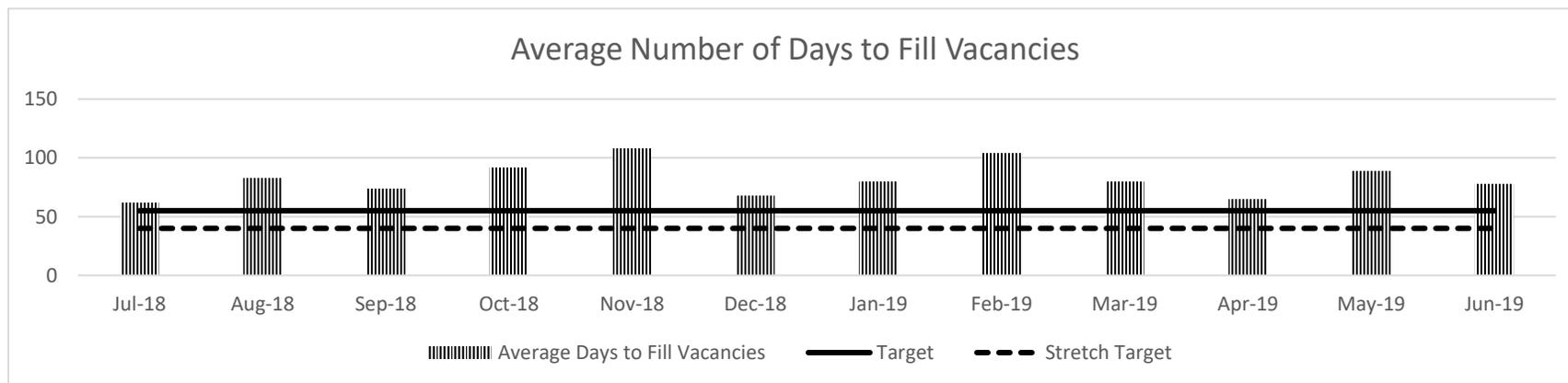
**Program Name - Administration Division**

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

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



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



**PROGRAM DESCRIPTION**

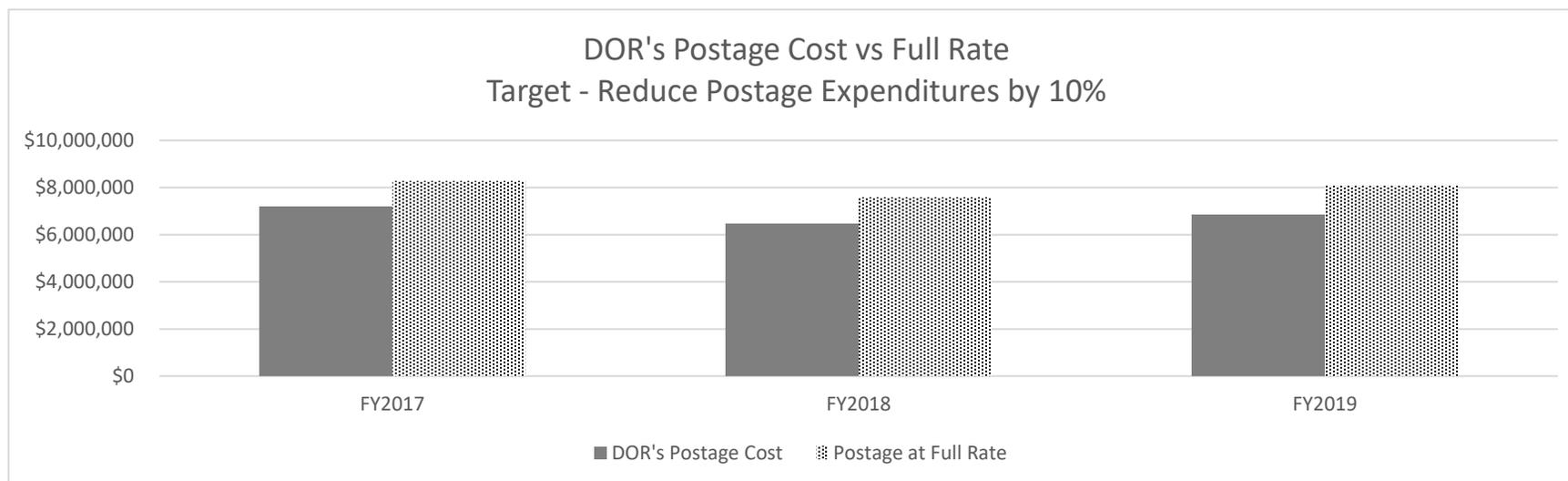
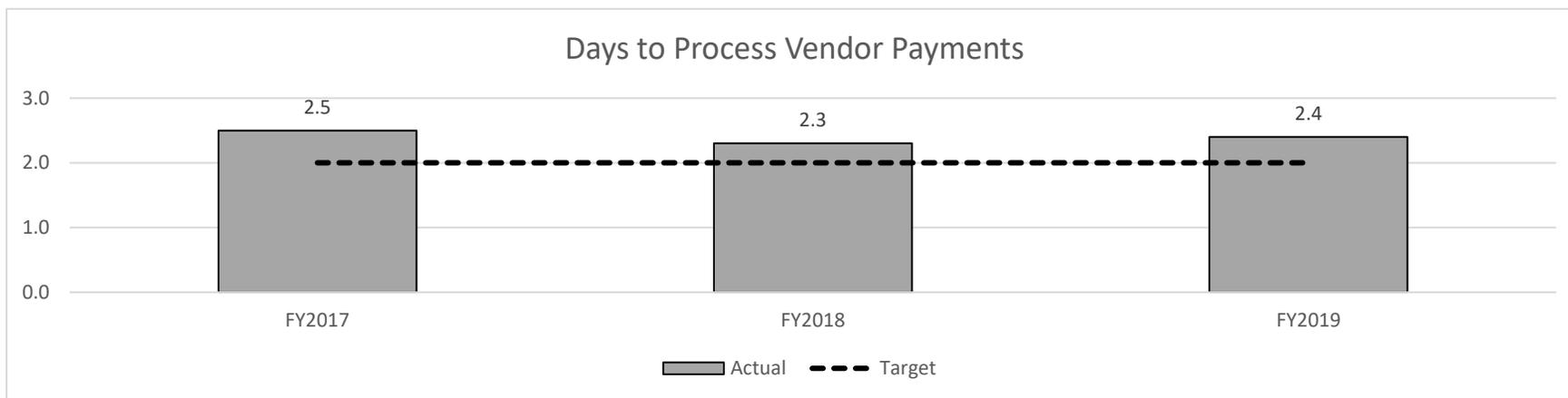
**Department of Revenue**

**HB Section(s): 4.005 and 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 (cont).**



The Department programs its outgoing mail to take advantage of United State Postal Service postage discounts.

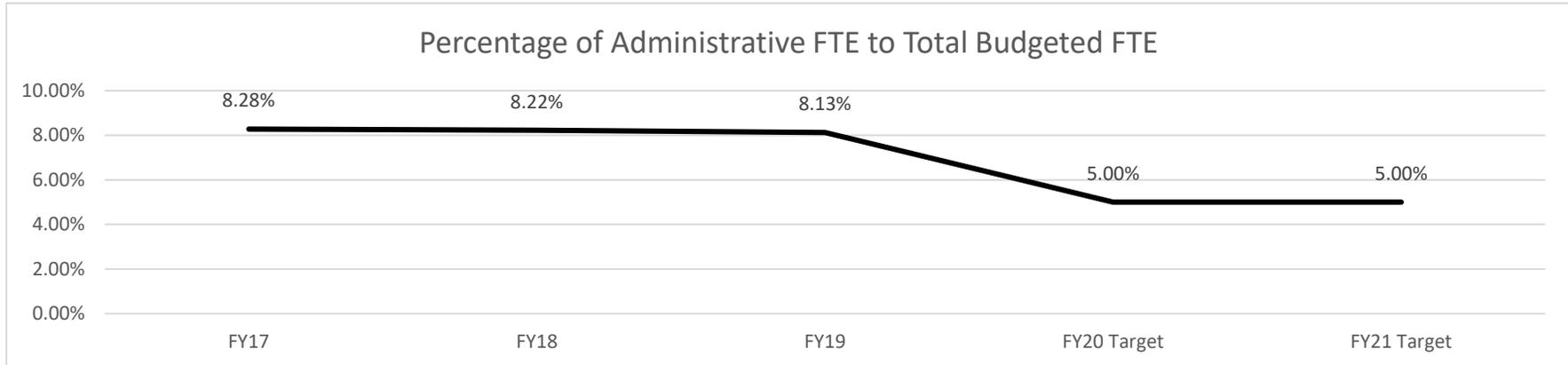
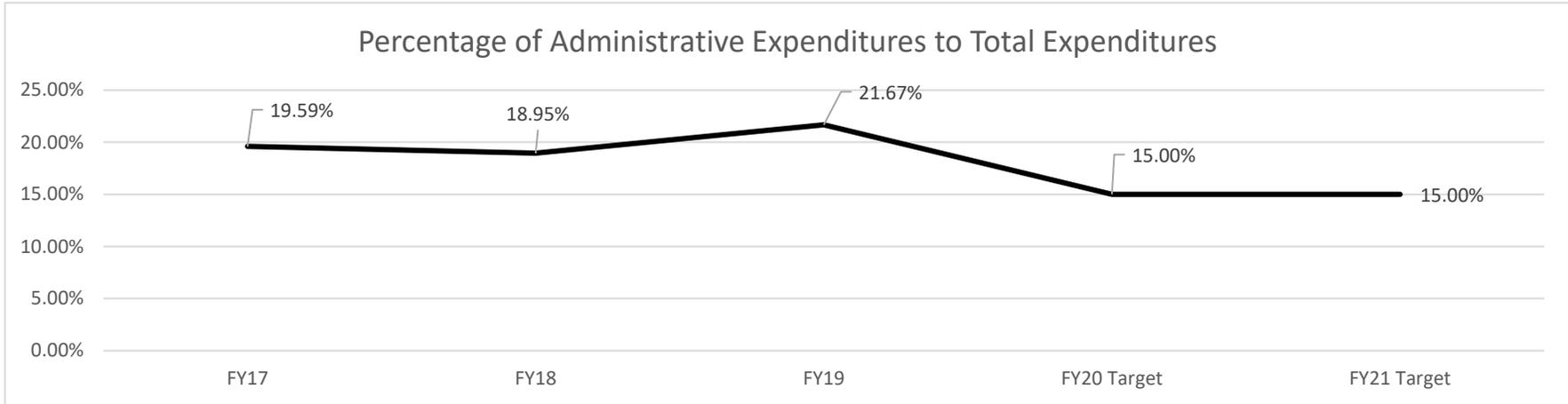
**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005 and 4.025**

**Program Name - Administration Division**

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



**PROGRAM DESCRIPTION**

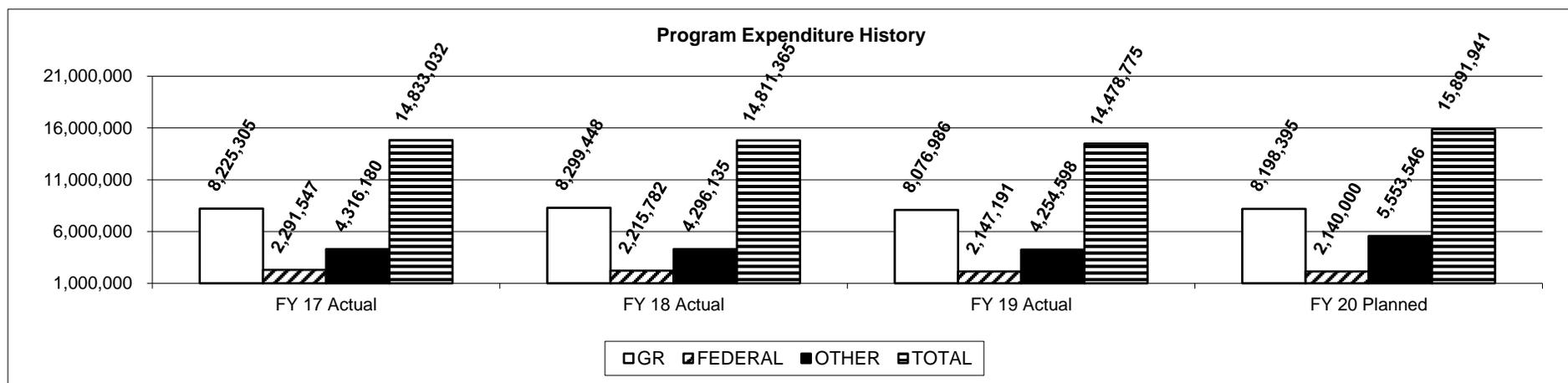
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

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

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

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

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

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

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

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

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

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

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

# **REFUNDS AND DISTRIBUTIONS**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87021C</u>
<b>Division - Taxation</b>	
<b>Core - Appropriated Tax Credits (Rolling Stock)</b>	<b>HB Section</b> <u>4.03</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	200,000	0	0	200,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

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

**2. CORE DESCRIPTION**

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 rail track line to the aggregate total of the state.

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

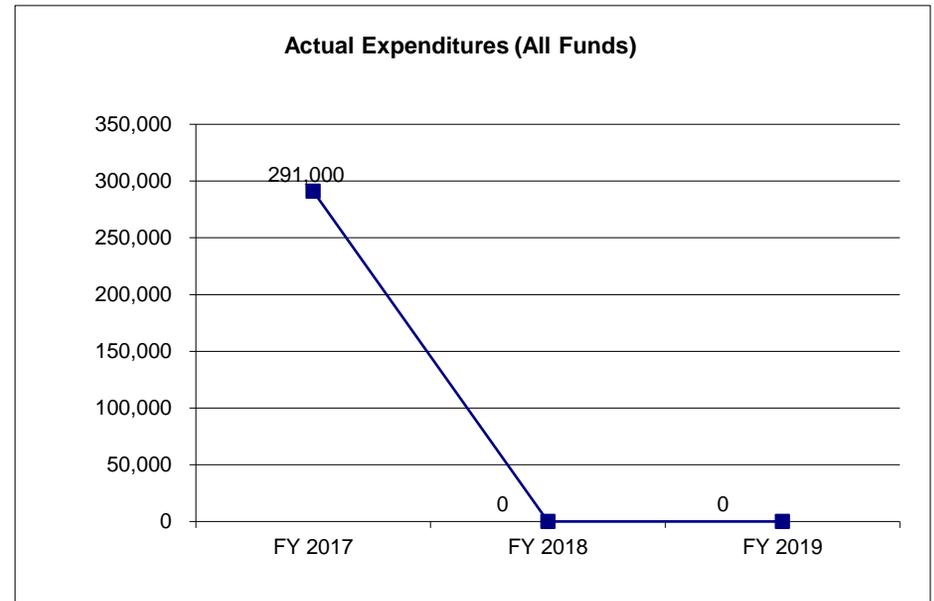
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87021C</u>
<b>Division - Taxation</b>	
<b>Core - Appropriated Tax Credits (Rolling Stock)</b>	<b>HB Section</b> <u>4.03</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	600,000	0	0	200,000
Less Reverted (All Funds)	(9,000)	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	591,000	0	0	200,000
Actual Expenditures (All Funds)	291,000	0	0	N/A
Unexpended (All Funds)	300,000	0	0	N/A
Unexpended, by Fund:				
General Revenue	300,000	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
		Note 1	Note 1	



\*Current Year 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:**

Note 1: The Rolling Stock Tax Credit was included in the Department of Economic's (DED) budget in Fiscal Years 2018 and 2019. It was transferred to the Department of Revenue in the Fiscal Year 2020 budget process. The DED appropriation was not funded in Fiscal Year 2018 and only funded for \$1 in Fiscal Year 2019.

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
APPROPRIATED TAX CREDITS**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	200,000	0	0	200,000	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	200,000	0	0	200,000	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	200,000	0	0	200,000	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>APPROPRIATED TAX CREDITS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	200,000	0.00	200,000	0.00	0	0.00	
TOTAL - PD	0	0.00	200,000	0.00	200,000	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$200,000</b>	<b>0.00</b>	<b>\$200,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>APPROPRIATED TAX CREDITS</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	0	0.00	200,000	0.00	200,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>0</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$200,000</b>	<b>0.00</b>	<b>\$200,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$200,000	0.00	\$200,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86160C</u>
<b>Division of Taxation</b>	
<b>Core - Port Aim Zones</b>	<b>HB Section</b> <u>4.035</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	100,000	100,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Port Authority Aim Zone Fund (0583)

Other Funds:

**2. CORE DESCRIPTION**

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

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

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

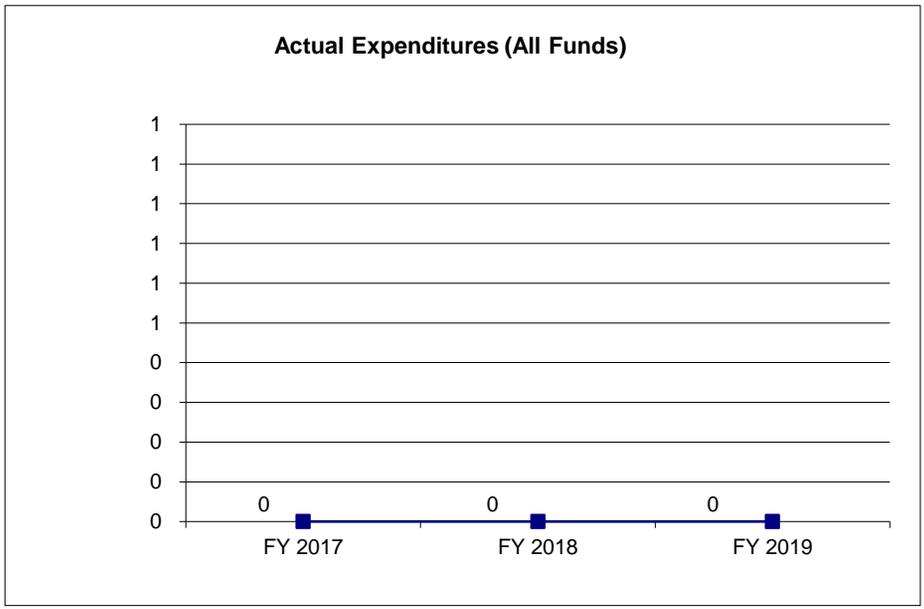
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86160C</u>
<b>Division of Taxation</b>	
<b>Core - Port Aim Zones</b>	<b>HB Section</b> <u>4.035</u>

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	0	0	100,000	100,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	0	100,000	100,000
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	100,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	100,000	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
PORT AIM ZONES

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>PORT AIM ZONES</b>								
<b>CORE</b>								
PROGRAM-SPECIFIC								
PORT AUTHORITY AIM ZONE FUND	0	0.00	100,000	0.00	100,000	0.00	0	0.00
TOTAL - PD	0	0.00	100,000	0.00	100,000	0.00	0	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$100,000</b>	<b>0.00</b>	<b>\$100,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>PORT AIM ZONES</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	0	0.00	100,000	0.00	100,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>0</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$100,000</b>	<b>0.00</b>	<b>\$100,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$100,000	0.00	\$100,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87060C</u>
<b>Divisions of Taxation and Administration</b>	
<b>Core - Prosecuting Attorney/Collection Agency Fees</b>	<b>HB Section</b> <u>4.04</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	2,900,000	0	0	2,900,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>2,900,000</b>	<b>0</b>	<b>0</b>	<b>2,900,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

The Department of Revenue exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collections agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.

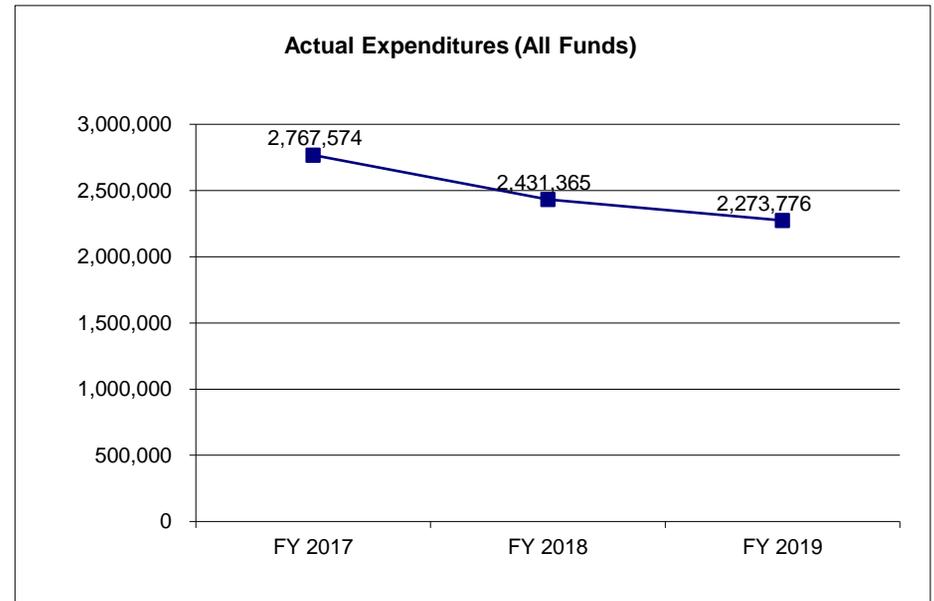
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87060C</u>
<b>Divisions of Taxation and Administration</b>	
<b>Core - Prosecuting Attorney/Collection Agency Fees</b>	<b>HB Section</b> <u>4.04</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	3,300,000	3,300,000	2,900,000	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	2,900,000	2,900,000
Actual Expenditures (All Funds)	2,767,574	2,431,365	2,273,776	N/A
Unexpended (All Funds)	532,426	868,635	626,224	N/A
Unexpended, by Fund:				
General Revenue	532,426	868,635	626,224	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year 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  
PROSEC ATTYS-COLL AGENCY FEES**

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>PROSEC ATTYS-COLL AGENCY FEES</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	662,297	0.00	900,000	0.00	900,000	0.00	0	0.00	
TOTAL - EE	662,297	0.00	900,000	0.00	900,000	0.00	0	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,611,479	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00	
TOTAL - PD	1,611,479	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00	
<b>TOTAL</b>	<b>2,273,776</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,273,776</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>PROSEC ATTYS-COLL AGENCY FEES</b>								
<b>CORE</b>								
PROFESSIONAL SERVICES	662,297	0.00	900,000	0.00	900,000	0.00	0	0.00
<b>TOTAL - EE</b>	<b>662,297</b>	<b>0.00</b>	<b>900,000</b>	<b>0.00</b>	<b>900,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
PROGRAM DISTRIBUTIONS	1,611,479	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>1,611,479</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,273,776</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$2,273,776</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87080C</u>
<b>Division - Taxation</b>	
<b>Core - County Filing Fees</b>	<b>HB Section</b> <u>4.045</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	200,000	0	0	200,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

Sections 144.380 and 143.902, RSMo, allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgements to garnish a taxpayer's wages, bank accounts or financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests the lien to be released.

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

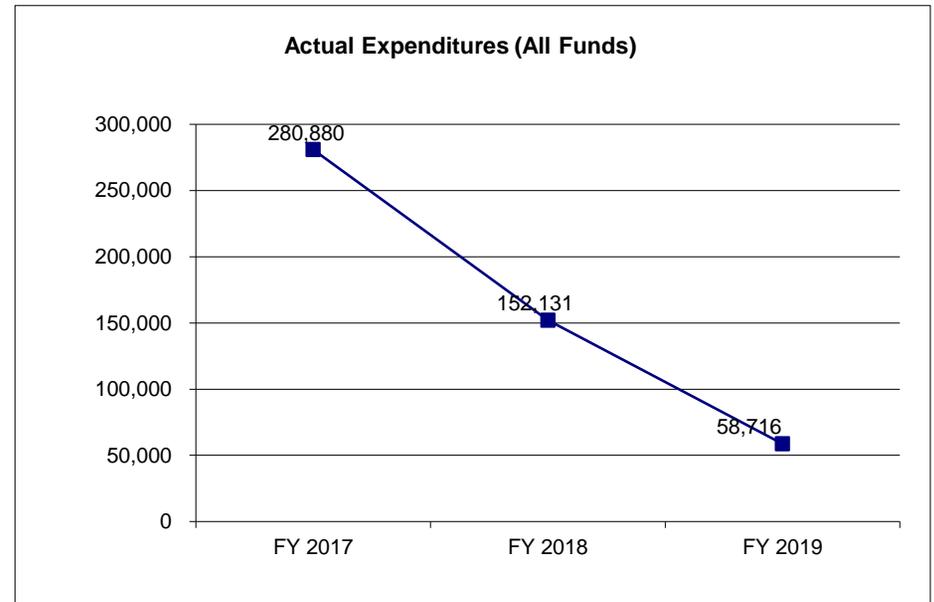
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87080C</u>
<b>Division - Taxation</b>	
<b>Core - County Filing Fees</b>	<b>HB Section</b> <u>4.045</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	465,000	315,000	275,000	200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	465,000	315,000	275,000	200,000
Actual Expenditures (All Funds)	280,880	152,131	58,716	N/A
Unexpended (All Funds)	184,120	162,869	216,284	N/A
Unexpended, by Fund:				
General Revenue	184,120	162,869	216,284	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
COUNTY LIEN FILING FEES**

**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	200,000	0	0	200,000	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	200,000	0	0	200,000	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	200,000	0	0	200,000	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>COUNTY LIEN FILING FEES</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	58,716	0.00	200,000	0.00	200,000	0.00	0	0.00	
TOTAL - PD	58,716	0.00	200,000	0.00	200,000	0.00	0	0.00	
<b>TOTAL</b>	<b>58,716</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$58,716</b>	<b>0.00</b>	<b>\$200,000</b>	<b>0.00</b>	<b>\$200,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>COUNTY LIEN FILING FEES</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	58,716	0.00	200,000	0.00	200,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>58,716</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$58,716</b>	<b>0.00</b>	<b>\$200,000</b>	<b>0.00</b>	<b>\$200,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$58,716	0.00	\$200,000	0.00	\$200,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87030C</u>
<b>Division - Taxation</b>	
<b>Core - Motor Fuel Tax Distribution</b>	<b>HB Section</b> <u>4.05</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	0	0	0	0	<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	195,000,000	195,000,000	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0	<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>195,000,000</b>	<b>195,000,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds:

**2. CORE DESCRIPTION**

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

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

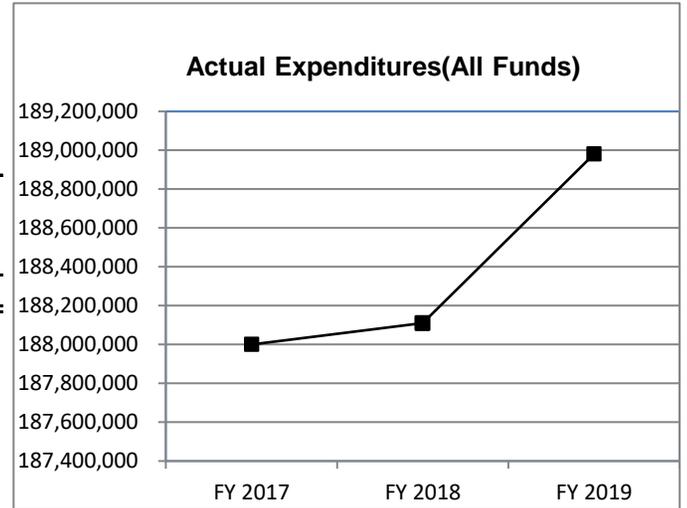
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87030C</u>
<b>Division - Taxation</b>	
<b>Core - Motor Fuel Tax Distribution</b>	<b>HB Section</b> <u>4.05</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	188,000,000	192,000,000	195,000,000	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>192,000,000</u>	<u>195,000,000</u>	<u>195,000,000</u>
Actual Expenditures(All Funds)	<u>188,000,000</u>	<u>188,109,700</u>	<u>188,980,617</u>	N/A
Unexpended (All Funds)	<u>0</u>	<u>3,890,300</u>	<u>6,019,383</u>	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	3,890,300	6,019,383	N/A



\*Current Year restricted amount is as of \_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
MOTOR FUEL TAX DISTRIBUTION**

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>MOTOR FUEL TAX DISTRIBUTION</b>								
<b>CORE</b>								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	188,980,617	0.00	195,000,000	0.00	195,000,000	0.00	0	0.00
TOTAL - PD	188,980,617	0.00	195,000,000	0.00	195,000,000	0.00	0	0.00
<b>TOTAL</b>	<b>188,980,617</b>	<b>0.00</b>	<b>195,000,000</b>	<b>0.00</b>	<b>195,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$188,980,617</b>	<b>0.00</b>	<b>\$195,000,000</b>	<b>0.00</b>	<b>\$195,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>MOTOR FUEL TAX DISTRIBUTION</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	188,980,617	0.00	195,000,000	0.00	195,000,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>188,980,617</b>	<b>0.00</b>	<b>195,000,000</b>	<b>0.00</b>	<b>195,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$188,980,617</b>	<b>0.00</b>	<b>\$195,000,000</b>	<b>0.00</b>	<b>\$195,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$188,980,617	0.00	\$195,000,000	0.00	\$195,000,000	0.00		0.00

**CORE DECISION ITEM**

<u>Department of Revenue</u>	<u>Budget Unit</u> <b>87032C</b>
<u>Division - Motor Vehicle and Driver Licensing</u>	
<u>Core - Emblem Use Fee Distribution</u>	<u>HB Section</u> <b>4.055</b>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	1,000	0	0	1,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

Individuals requesting specialty plates 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.

Section 301.3141, RSMo requires the director of revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate to the Veteran of Foreign Wars Department of Missouri.

Section 301.3175, RSMo, requires the Department to remit all emblem use contribution fees collected for the BACK THE BLUE specialty plate to the Missouri Law Enforcement Memorial Foundation.

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

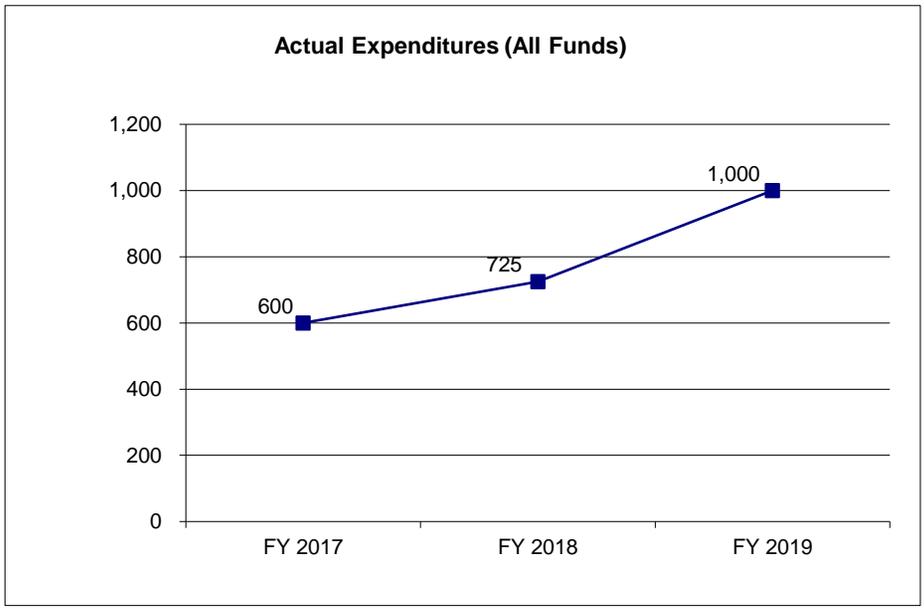
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87032C</u>
<b>Division - Motor Vehicle and Driver Licensing</b>	
<b>Core - Emblem Use Fee Distribution</b>	<b>HB Section</b> <u>4.055</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 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)	600	725	1,000	N/A
Unexpended (All Funds)	400	275	0	N/A
Unexpended, by Fund:				
General Revenue	400	275	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
EMBLEM USE FEE DISTRIBUTION**

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>EMBLEM USE FEE DISTRIBUTION</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,000	0.00	1,000	0.00	1,000	0.00	0	0.00	
TOTAL - PD	1,000	0.00	1,000	0.00	1,000	0.00	0	0.00	
<b>TOTAL</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Emblem Use Fee Dist Increase - 1860002</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	3,060	0.00	0	0.00	
TOTAL - PD	0	0.00	0	0.00	3,060	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>3,060</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$4,060</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>EMBLEM USE FEE DISTRIBUTION</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	1,000	0.00	1,000	0.00	1,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**NEW DECISION ITEM**

RANK: 6 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87032C</u>
<b>Division - Motor Vehicle and Driver Licensing</b>	
<b>DI Name - Emblem Use Fee Distribution</b> <span style="float:right"><b>DI#1860002</b></span>	<b>HB Section</b> <u>4.055</u>

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request				FY 2021 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	3,060	0	0	3,060	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>3,060</b>	<b>0</b>	<b>0</b>	<b>3,060</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input 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.**

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 the fees to the applicable organization.

Section 301.3141, RSMo, requires the director of revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate to the Veterans of Foreign Wars Department of Missouri.

**NEW DECISION ITEM**

RANK: 6 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87032C</b>
<b>Division - Motor Vehicle and Driver Licensing</b>		
<b>DI Name - Emblem Use Fee Distribution</b>	<b>DI#1860002</b>	<b>HB Section</b>
		<b>4.055</b>

House Bill 898 passed during the 100th General Assembly (Section 301.3175, RSMo) creates the BLACK THE BLUE special plate. The legislation authorizes the Department to collect a ten dollar contribution on behalf of the Missouri Law Enforcement Memorial Foundation.

The current appropriation level is \$1,000. The Department is requesting an appropriation increase to allow the Department to distribute contributions collected for the specialty plates to the applicable organizations.

**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 current appropriation level is \$1,000.00. For fiscal year 2019, the Department collected \$2,060.00 in emblem use fees for the SOME GAVE ALL specialty plate.

The fiscal note prepared for House Bill 898 assumed 200 applications per year for the Back the Blue specialty plate.

The requested appropriation increase amount:

SOME GAVE ALL specialty plate (\$2,060.00 less current \$1,000.00 appropriation authority)	\$ 1,060.00
Back the Blue specialty plate (200 applications X \$10.00 per application)	\$ 2,000.00
Total Increase Request	<u>\$ 3,060.00</u>

**NEW DECISION ITEM**

RANK: 6 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87032C</u>
<b>Division - Motor Vehicle and Driver Licensing</b>	
<b>DI Name - Emblem Use Fee Distribution</b> <u>DI#1860002</u>	<b>HB Section</b> <u>4.055</u>

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

	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
<b>Total PS</b>	0	0.0	0	0.0	0	0.0	0	0.0	0
<b>Total EE</b>	0		0		0		0		0
Program Distributions	3,060						3,060		
<b>Total PSD</b>	3,060		0		0		3,060		0
Transfers									
<b>Total TRF</b>	0		0		0		0		0
<b>Grand Total</b>	3,060	0.0	0	0.0	0	0.0	3,060	0.0	0

**NEW DECISION ITEM**

RANK: 6 OF 6

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87032C</u>
<b>Division - Motor Vehicle and Driver Licensing</b>	
<b>DI Name - Emblem Use Fee Distribution</b> <u>DI#1860002</u>	<b>HB Section</b> <u>4.055</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
<b>Total PS</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							<u>0</u>		
<b>Total PSD</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
<b>Total TRF</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Grand Total</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 6 OF 6

Department of Revenue	Budget Unit	<u>87032C</u>
Division - Motor Vehicle and Driver Licensing		
DI Name - Emblem Use Fee Distribution	DI#	<u>1860002</u>
	HB Section	<u>4.055</u>

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

6a. Provide an activity measure(s) for the program.

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

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

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

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>EMBLEM USE FEE DISTRIBUTION</b>								
Emblem Use Fee Dist Increase - 1860002								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	3,060	0.00	0	0.00
<b>TOTAL - PD</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>3,060</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$3,060</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$3,060	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87011C</u>
<b>Divisions - Taxation and Administration</b>	
<b>Core - General Revenue Refunds</b>	<b>HB Section</b> <u>4.06</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	1,427,200,000	0	0	1,427,200,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>1,427,200,000</b>	<b>0</b>	<b>0</b>	<b>1,427,200,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds:

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 core funding request includes an appropriation of \$100,000,000 which allows the Department to process refund requests in excess of the consensus revenue estimate.

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

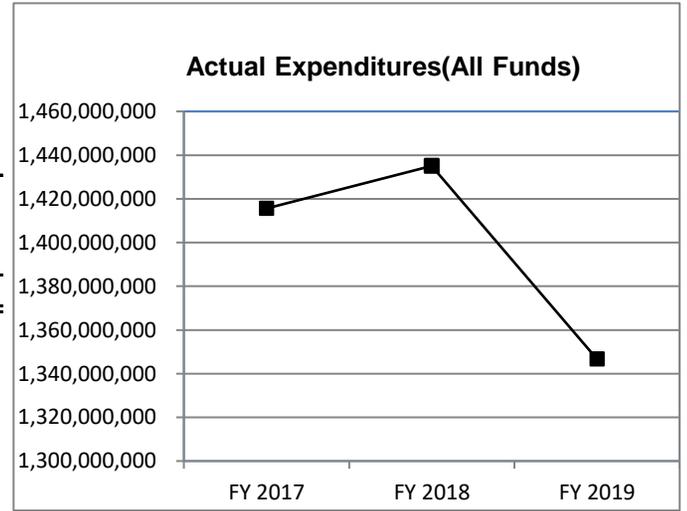
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87011C</u>
<b>Divisions - Taxation and Administration</b>	
<b>Core - General Revenue Refunds</b>	<b>HB Section</b> <u>4.06</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	1,415,661,390	1,599,100,000	1,661,800,000	1,427,200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	<u>1,415,661,390</u>	<u>1,599,100,000</u>	<u>1,661,800,000</u>	<u>1,427,200,000</u>
Actual Expenditures(All Funds)	1,415,661,390	1,435,055,671	1,346,643,340	N/A
Unexpended (All Funds)	<u>0</u>	<u>164,044,329</u>	<u>315,156,660</u>	N/A
Unexpended, by Fund:				
General Revenue	0	164,044,329	315,156,660	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)			



\*Current Year restricted amount is as of \_\_\_\_.

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

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

**NOTES:**

(1) Appropriation contained an "E" and was increased \$31,561,390 to process refund requests.

**CORE RECONCILIATION DETAIL**

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

**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	1,427,200,000	0	0	1,427,200,000	
	<b>Total</b>	<b>0.00</b>	<b>1,427,200,000</b>	<b>0</b>	<b>0</b>	<b>1,427,200,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	1,427,200,000	0	0	1,427,200,000	
	<b>Total</b>	<b>0.00</b>	<b>1,427,200,000</b>	<b>0</b>	<b>0</b>	<b>1,427,200,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	1,427,200,000	0	0	1,427,200,000	
	<b>Total</b>	<b>0.00</b>	<b>1,427,200,000</b>	<b>0</b>	<b>0</b>	<b>1,427,200,000</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>GENERAL REVENUE REFUNDS (REG)</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,346,643,340	0.00	1,427,200,000	0.00	1,427,200,000	0.00	0	0.00	
TOTAL - PD	1,346,643,340	0.00	1,427,200,000	0.00	1,427,200,000	0.00	0	0.00	
<b>TOTAL</b>	<b>1,346,643,340</b>	<b>0.00</b>	<b>1,427,200,000</b>	<b>0.00</b>	<b>1,427,200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$1,346,643,340</b>	<b>0.00</b>	<b>\$1,427,200,000</b>	<b>0.00</b>	<b>\$1,427,200,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>GENERAL REVENUE REFUNDS (REG)</b>								
<b>CORE</b>								
REFUNDS	1,346,643,340	0.00	1,427,200,000	0.00	1,427,200,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>1,346,643,340</b>	<b>0.00</b>	<b>1,427,200,000</b>	<b>0.00</b>	<b>1,427,200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$1,346,643,340</b>	<b>0.00</b>	<b>\$1,427,200,000</b>	<b>0.00</b>	<b>\$1,427,200,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$1,346,643,340</b>	<b>0.00</b>	<b>\$1,427,200,000</b>	<b>0.00</b>	<b>\$1,427,200,000</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87012C</u>
<b>Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration</b>	
<b>Core - Federal and Other Refunds</b>	<b>HB Section</b> <u>4.065</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	50,000	50,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds: Funds used in FY19: Motor Vehicle Commission (0588); State School Moneys (0616); DOR Information (0619)

Other Funds:

**2. CORE DESCRIPTION**

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

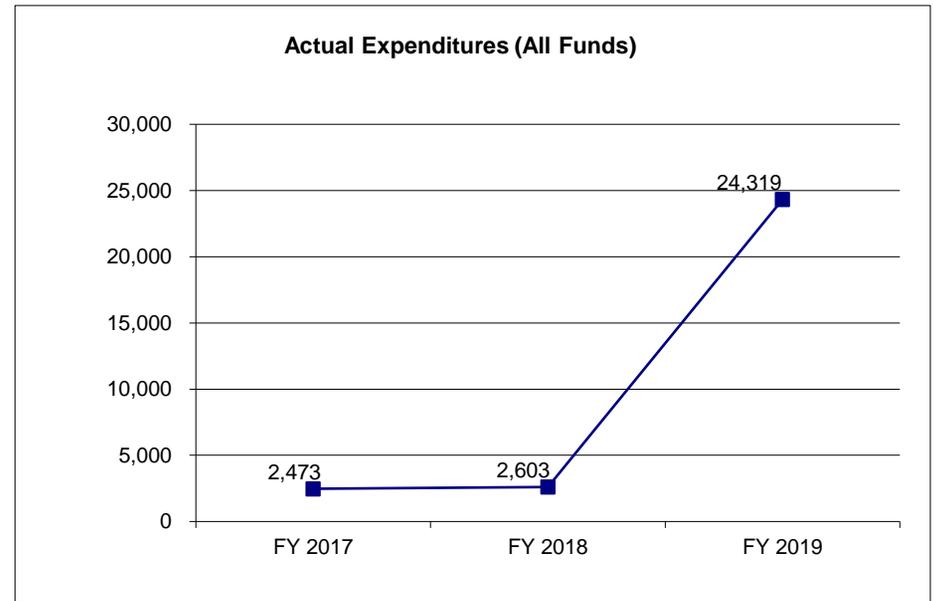
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87012C</u>
<b>Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration</b>	
<b>Core - Federal and Other Refunds</b>	<b>HB Section</b> <u>4.065</u>

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	2,473	2,603	24,319	N/A
Unexpended (All Funds)	47,527	47,397	25,681	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	47,527	47,397	25,681	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>FEDERAL &amp; OTHER FUNDS REFUNDS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GAMING PROCEEDS FOR EDUCATION	0	0.00	15,000	0.00	15,000	0.00	0	0.00	
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	0	0.00	
SOLID WASTE MGMT-SCRAP TIRE	0	0.00	10,000	0.00	10,000	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	17,944	0.00	5,000	0.00	5,000	0.00	0	0.00	
STATE SCHOOL MONEYS	6,375	0.00	0	0.00	0	0.00	0	0.00	
DEPT OF REVENUE INFORMATION	0	0.00	5,000	0.00	5,000	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	10,000	0.00	10,000	0.00	0	0.00	
TOTAL - PD	24,319	0.00	50,000	0.00	50,000	0.00	0	0.00	
<b>TOTAL</b>	<b>24,319</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$24,319</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>FEDERAL &amp; OTHER FUNDS REFUNDS</b>								
<b>CORE</b>								
REFUNDS	24,319	0.00	50,000	0.00	50,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>24,319</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$24,319</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$24,319	0.00	\$50,000	0.00	\$50,000	0.00		0.00

**CORE DECISION ITEM**

<u>Department of Revenue</u>	<u>Budget Unit</u> <b>87020C</b>
<u>Divisions of Taxation and Administration</u>	
<u>Core - Highway Fund Refunds</u>	<u>HB Section</u> <b>4.07</b>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	2,290,564	2,290,564	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,290,564</b>	<b>2,290,564</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

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

Other Funds:

**2. CORE DESCRIPTION**

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund as required by Section 136.035, RSMo. The Department processes refunds for motor vehicle sales and use taxes and motor vehicle and driver license fees.

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

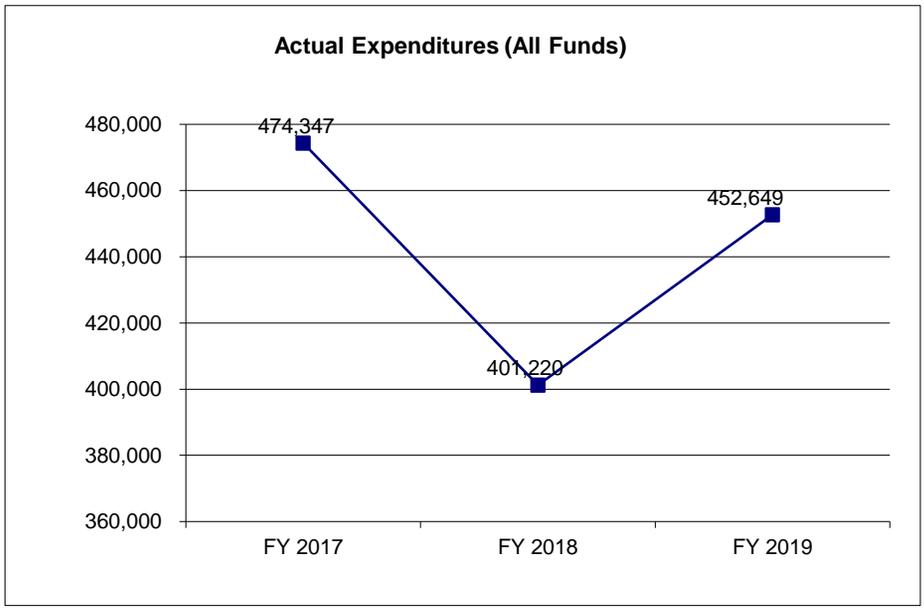
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87020C</u>
<b>Divisions of Taxation and Administration</b>	
<b>Core - Highway Fund Refunds</b>	<b>HB Section</b> <u>4.07</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 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)	474,347	401,220	452,649	N/A
Unexpended (All Funds)	1,816,217	1,889,344	1,837,915	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,816,217	1,889,344	1,837,915	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
HIGHWAY FUND REFUNDS**

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>HIGHWAY FUND REFUNDS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	452,649	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00	
TOTAL - PD	452,649	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00	
<b>TOTAL</b>	<b>452,649</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$452,649</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY FUND REFUNDS</b>								
<b>CORE</b>								
REFUNDS	452,649	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00
<b>TOTAL - PD</b>	<b>452,649</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$452,649</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$452,649	0.00	\$2,290,564	0.00	\$2,290,564	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87045C</u>
<b>Division - Taxation</b>	
<b>Core - Aviation Trust Fund Refunds</b>	<b>HB Section</b> <u>4.075</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	50,000	50,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds: Aviation Trust Fund (0952)

Other Funds:

**2. CORE DESCRIPTION**

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

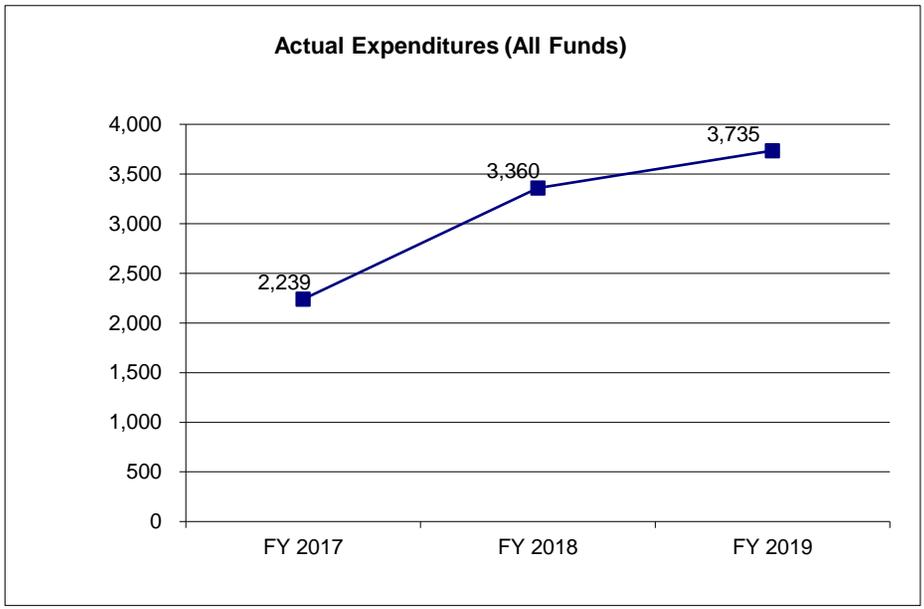
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87045C</u>
<b>Division - Taxation</b>	
<b>Core - Aviation Trust Fund Refunds</b>	<b>HB Section</b> <u>4.075</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 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)	2,239	3,360	3,735	N/A
Unexpended (All Funds)	47,761	46,640	46,265	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	47,761	46,640	46,265	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
AVIATION TRUST FUND REFUNDS**

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>AVIATION TRUST FUND REFUNDS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
AVIATION TRUST FUND	3,735	0.00	50,000	0.00	50,000	0.00	0	0.00	
TOTAL - PD	3,735	0.00	50,000	0.00	50,000	0.00	0	0.00	
<b>TOTAL</b>	<b>3,735</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$3,735</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>AVIATION TRUST FUND REFUNDS</b>								
<b>CORE</b>								
REFUNDS	3,735	0.00	50,000	0.00	50,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>3,735</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$3,735</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$3,735	0.00	\$50,000	0.00	\$50,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87050C</u>
<b>Division - Taxation</b>	
<b>Core - Motor Fuel Tax Refunds</b>	<b>HB Section</b> <u>4.08</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request				FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	0	0	0	0	0	0	0	0
EE	0	0	0	0	0	0	0	0
PSD	0	0	16,814,000	16,814,000	0	0	0	0
TRF	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>16,814,000</b>	<b>16,814,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

Other Funds:

**2. CORE DESCRIPTION**

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

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

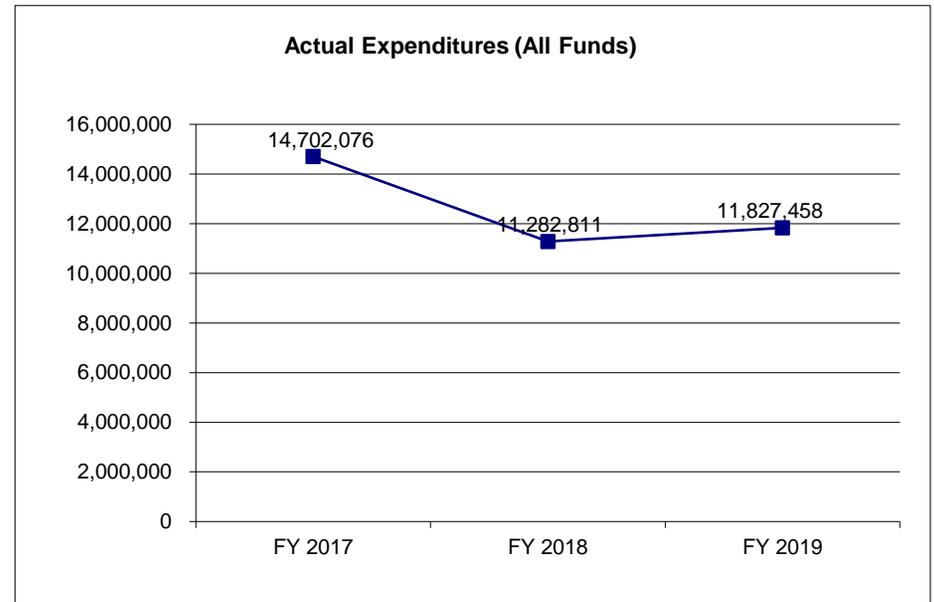
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87050C</u>
<b>Division - Taxation</b>	
<b>Core - Motor Fuel Tax Refunds</b>	<b>HB Section</b> <u>4.08</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	14,914,000	16,114,000	16,814,000	16,814,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	14,914,000	16,114,000	16,814,000	16,814,000
Actual Expenditures (All Funds)	14,702,076	11,282,811	11,827,458	N/A
Unexpended (All Funds)	211,924	4,831,189	4,986,542	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	211,924	4,831,189	4,986,542	N/A
	(1)			



\*Current Year 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) Appropriation increased \$4 million to process refund claims.

**CORE RECONCILIATION DETAIL**

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

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>REFUNDS OF MOTOR FUEL TAX</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	11,827,458	0.00	16,814,000	0.00	16,814,000	0.00	0	0.00	
TOTAL - PD	11,827,458	0.00	16,814,000	0.00	16,814,000	0.00	0	0.00	
<b>TOTAL</b>	<b>11,827,458</b>	<b>0.00</b>	<b>16,814,000</b>	<b>0.00</b>	<b>16,814,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$11,827,458</b>	<b>0.00</b>	<b>\$16,814,000</b>	<b>0.00</b>	<b>\$16,814,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>REFUNDS OF MOTOR FUEL TAX</b>								
<b>CORE</b>								
REFUNDS	11,827,458	0.00	16,814,000	0.00	16,814,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>11,827,458</b>	<b>0.00</b>	<b>16,814,000</b>	<b>0.00</b>	<b>16,814,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$11,827,458</b>	<b>0.00</b>	<b>\$16,814,000</b>	<b>0.00</b>	<b>\$16,814,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$11,827,458	0.00	\$16,814,000	0.00	\$16,814,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87085C</u>
<b>Division - Taxation</b>	
<b>Core - Workers' Compensation Refunds</b>	<b>HB Section</b> <u>4.085</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	2,000,000	2,000,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:      Workers' Compensation Fund (0652)

Other Funds:

**2. CORE DESCRIPTION**

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

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

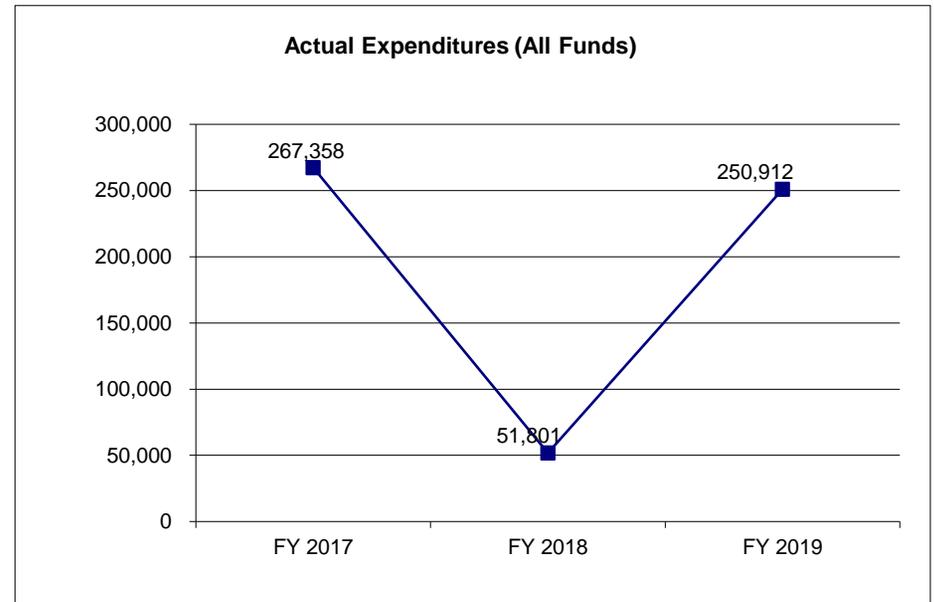
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87085C</u>
<b>Division - Taxation</b>	
<b>Core - Workers' Compensation Refunds</b>	<b>HB Section</b> <u>4.085</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 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)	267,358	51,801	250,912	N/A
Unexpended (All Funds)	1,732,642	1,948,199	1,749,088	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,732,642	1,948,199	1,749,088	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>REFUNDS FROM WORKERS' COMP</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
WORKERS COMPENSATION	250,912	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00	
TOTAL - PD	250,912	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00	
<b>TOTAL</b>	<b>250,912</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$250,912</b>	<b>0.00</b>	<b>\$2,000,000</b>	<b>0.00</b>	<b>\$2,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>REFUNDS FROM WORKERS' COMP</b>								
<b>CORE</b>								
REFUNDS	250,912	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>250,912</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$250,912</b>	<b>0.00</b>	<b>\$2,000,000</b>	<b>0.00</b>	<b>\$2,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$250,912	0.00	\$2,000,000	0.00	\$2,000,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87088C</u>
<b>Division - Taxation</b>	
<b>Core - Cigarette Tax Refunds</b>	<b>HB Section</b> <u>4.09</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request				FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	0	0	0	0	0	0	0	0
EE	0	0	0	0	0	0	0	0
PSD	0	0	161,000	161,000	0	0	0	0
TRF	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

Other Funds:

**2. CORE DESCRIPTION**

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

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

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

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

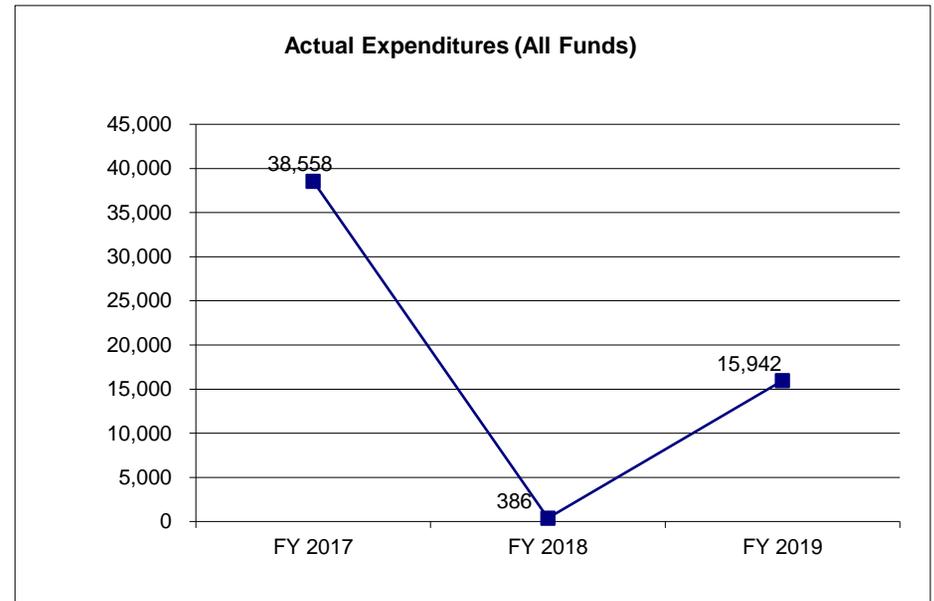
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87088C</u>
<b>Division - Taxation</b>	
<b>Core - Cigarette Tax Refunds</b>	<b>HB Section</b> <u>4.09</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 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)	38,558	386	15,942	N/A
Unexpended (All Funds)	122,442	160,614	145,058	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	122,442	160,614	145,058	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
CIGARETTE TAX REFUNDS**

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>CIGARETTE TAX REFUNDS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
HEALTH INITIATIVES	14,620	0.00	125,000	0.00	125,000	0.00	0	0.00	
STATE SCHOOL MONEYS	915	0.00	25,000	0.00	25,000	0.00	0	0.00	
FAIR SHARE FUND	407	0.00	11,000	0.00	11,000	0.00	0	0.00	
TOTAL - PD	15,942	0.00	161,000	0.00	161,000	0.00	0	0.00	
<b>TOTAL</b>	<b>15,942</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$15,942</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>CIGARETTE TAX REFUNDS</b>								
<b>CORE</b>								
REFUNDS	15,942	0.00	161,000	0.00	161,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>15,942</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$15,942</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$15,942	0.00	\$161,000	0.00	\$161,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87018C</u>
<b>Division - Taxation</b>	
<b>Core - County Stock Insurance Distribution</b>	<b>HB Section</b> <u>4.095</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	135,700	0	0	135,700	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>135,700</b>	<b>0</b>	<b>0</b>	<b>135,700</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

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

**2. CORE DESCRIPTION**

Domestic stock insurance companies pay a two percent tax on the direct premium 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 appropriated to county treasurers or to the treasurers of the 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.

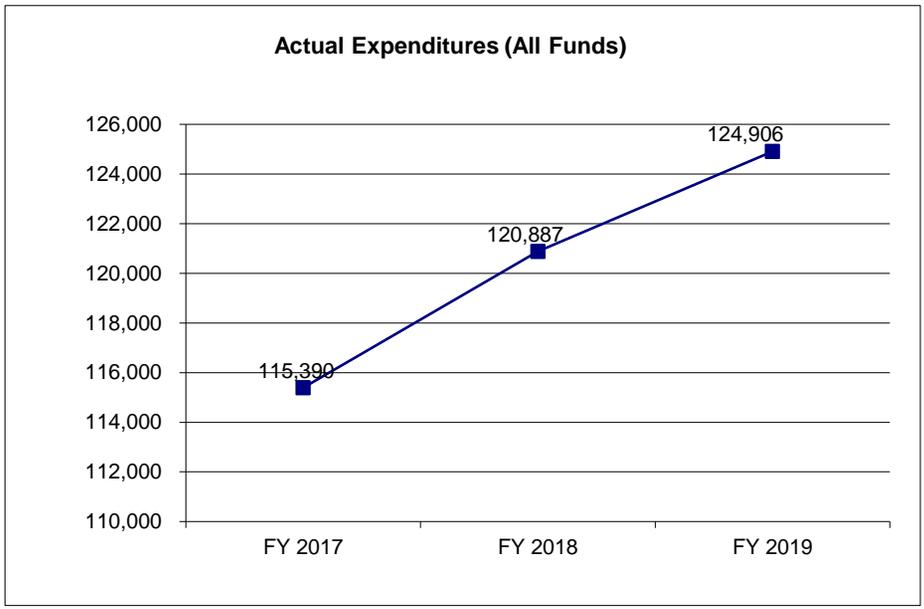
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87018C</u>
<b>Division - Taxation</b>	
<b>Core - County Stock Insurance Distribution</b>	<b>HB Section</b> <u>4.095</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	660,700	120,888	135,700	135,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	660,700	120,888	135,700	135,700
Actual Expenditures (All Funds)	115,390	120,887	124,906	N/A
Unexpended (All Funds)	545,310	1	10,794	N/A
Unexpended, by Fund:				
General Revenue	545,310	1	10,794	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
COUNTY STOCK INS TAX DISTIBTN**

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>COUNTY STOCK INS TAX DISTRIBTN</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	124,906	0.00	135,700	0.00	135,700	0.00	0	0.00	
TOTAL - PD	124,906	0.00	135,700	0.00	135,700	0.00	0	0.00	
<b>TOTAL</b>	<b>124,906</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$124,906</b>	<b>0.00</b>	<b>\$135,700</b>	<b>0.00</b>	<b>\$135,700</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>COUNTY STOCK INS TAX DISTRIBTN</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	124,906	0.00	135,700	0.00	135,700	0.00	0	0.00
<b>TOTAL - PD</b>	<b>124,906</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$124,906</b>	<b>0.00</b>	<b>\$135,700</b>	<b>0.00</b>	<b>\$135,700</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$124,906	0.00	\$135,700	0.00	\$135,700	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87092C</u>
<b>Division - Taxation</b>	
<b>Core - Offset Debts with Tax Credits</b>	<b>HB Section</b> <u>4.1</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	150,000	0	0	150,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

Pursuant to Section 135.815, RSMo, prior to the authorization of any tax credit application, the administering agency must verify with the Department of Revenue and the Department of Commerce and Insurance that the tax credit applicant does not owe an delinquent income, sales, use or insurance taxes or interest or penalties on such taxes. A delinquency does not affect the authorization of the application of such tax credits, except that the amount of credits issued is reduced by the applicant's delinquency. If any credits remain after satisfying all income, sales, use or insurance tax delinquencies, the remaining credits are issued to the applicant, subject to restrictions or other provisions of law.

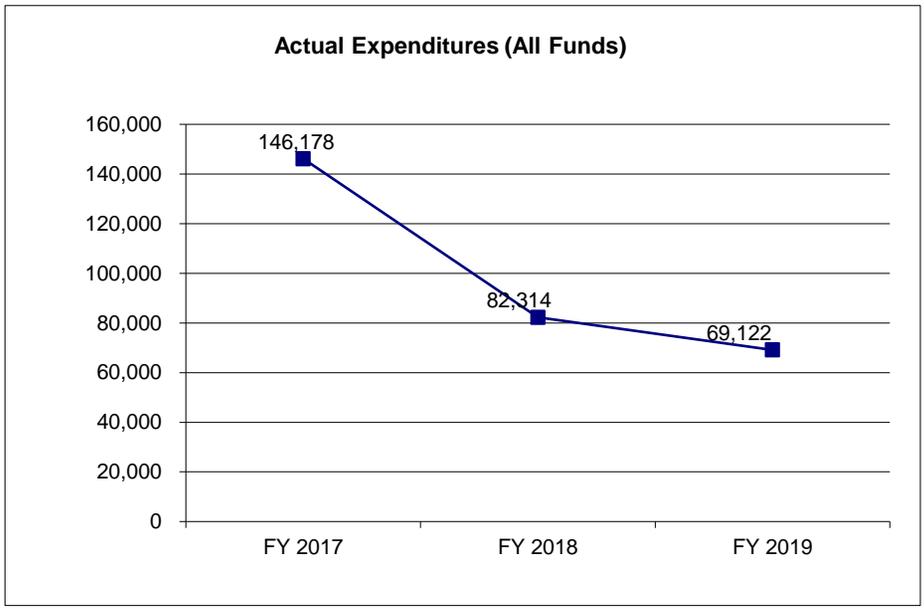
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87092C</u>
<b>Division - Taxation</b>	
<b>Core - Offset Debts with Tax Credits</b>	<b>HB Section</b> <u>4.1</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	260,000	260,000	260,000	150,000
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	150,000
Actual Expenditures (All Funds)	146,178	82,314	69,122	N/A
Unexpended (All Funds)	113,822	177,686	190,878	N/A
Unexpended, by Fund:				
General Revenue	113,822	177,686	190,878	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
OFFSET DEBTS WITH TAX CREDITS**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	150,000	0	0	150,000	
	<b>Total</b>	<b>0.00</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	150,000	0	0	150,000	
	<b>Total</b>	<b>0.00</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	150,000	0	0	150,000	
	<b>Total</b>	<b>0.00</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>OFFSET DEBTS WITH TAX CREDITS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	69,122	0.00	150,000	0.00	150,000	0.00	0	0.00	
TOTAL - PD	69,122	0.00	150,000	0.00	150,000	0.00	0	0.00	
<b>TOTAL</b>	<b>69,122</b>	<b>0.00</b>	<b>150,000</b>	<b>0.00</b>	<b>150,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$69,122</b>	<b>0.00</b>	<b>\$150,000</b>	<b>0.00</b>	<b>\$150,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>OFFSET DEBTS WITH TAX CREDITS</b>								
<b>CORE</b>								
REFUNDS	69,122	0.00	150,000	0.00	150,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>69,122</b>	<b>0.00</b>	<b>150,000</b>	<b>0.00</b>	<b>150,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$69,122</b>	<b>0.00</b>	<b>\$150,000</b>	<b>0.00</b>	<b>\$150,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$69,122	0.00	\$150,000	0.00	\$150,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87091C</u>
<b>Division - Taxation</b>	
<b>Core - Debt Offset Transfer</b>	<b>HB Section</b> <u>4.105</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	19,657,384	0	0	19,657,384	TRF	0	0	0	0
<b>Total</b>	<b>19,657,384</b>	<b>0</b>	<b>0</b>	<b>19,657,384</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

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

**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 to satisfy debts 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.

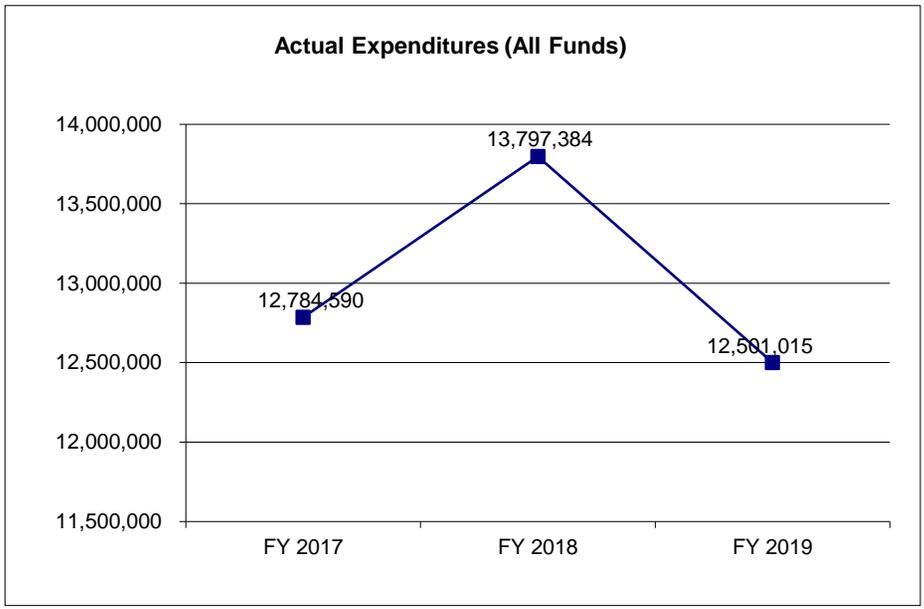
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87091C</u>
<b>Division - Taxation</b>	
<b>Core - Debt Offset Transfer</b>	<b>HB Section</b> <u>4.105</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	13,797,384	13,797,384	13,797,384	19,657,384
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	19,657,384
Actual Expenditures (All Funds)	12,784,590	13,797,384	12,501,015	N/A
Unexpended (All Funds)	1,012,794	0	1,296,369	N/A
Unexpended, by Fund:				
General Revenue	1,012,794	0	1,296,369	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
DEBT OFFSET TRANSFER**

**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	19,657,384	0	0	19,657,384	
	<b>Total</b>	<b>0.00</b>	<b>19,657,384</b>	<b>0</b>	<b>0</b>	<b>19,657,384</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	19,657,384	0	0	19,657,384	
	<b>Total</b>	<b>0.00</b>	<b>19,657,384</b>	<b>0</b>	<b>0</b>	<b>19,657,384</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	19,657,384	0	0	19,657,384	
	<b>Total</b>	<b>0.00</b>	<b>19,657,384</b>	<b>0</b>	<b>0</b>	<b>19,657,384</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>DEBT OFFSET TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
GENERAL REVENUE	12,501,015	0.00	19,657,384	0.00	19,657,384	0.00	0	0.00	
TOTAL - TRF	12,501,015	0.00	19,657,384	0.00	19,657,384	0.00	0	0.00	
<b>TOTAL</b>	<b>12,501,015</b>	<b>0.00</b>	<b>19,657,384</b>	<b>0.00</b>	<b>19,657,384</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$12,501,015</b>	<b>0.00</b>	<b>\$19,657,384</b>	<b>0.00</b>	<b>\$19,657,384</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>DEBT OFFSET TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	12,501,015	0.00	19,657,384	0.00	19,657,384	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>12,501,015</b>	<b>0.00</b>	<b>19,657,384</b>	<b>0.00</b>	<b>19,657,384</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$12,501,015</b>	<b>0.00</b>	<b>\$19,657,384</b>	<b>0.00</b>	<b>\$19,657,384</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$12,501,015	0.00	\$19,657,384	0.00	\$19,657,384	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87101C</u>
<b>Division - Taxation</b>	
<b>Core - Circuit Court Escrow Transfer</b>	<b>HB Section</b> <u>4.11</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	4,074,458	0	0	4,074,458	TRF	0	0	0	0
<b>Total</b>	<b>4,074,458</b>	<b>0</b>	<b>0</b>	<b>4,074,458</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

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

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

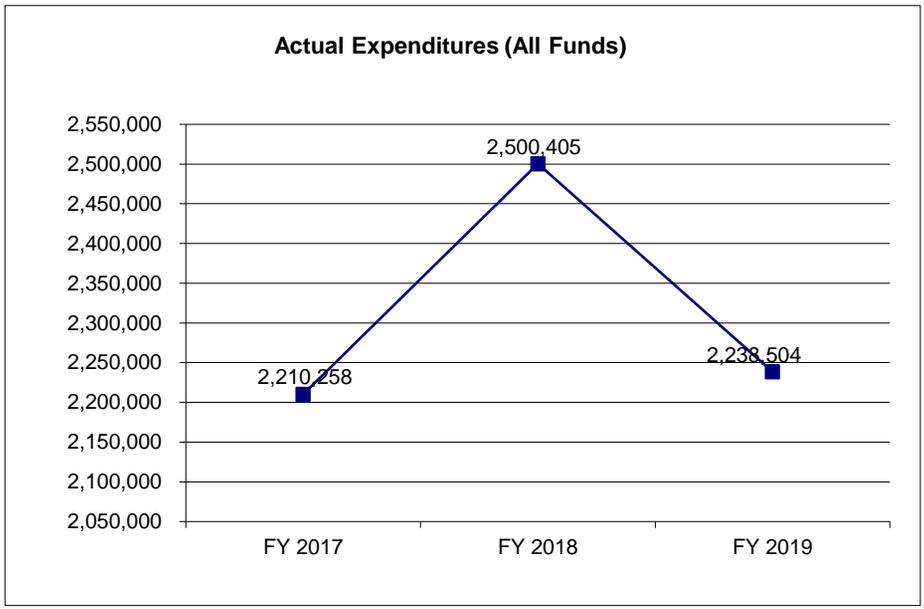
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87101C</u>
<b>Division - Taxation</b>	
<b>Core - Circuit Court Escrow Transfer</b>	<b>HB Section</b> <u>4.11</u>

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	2,518,749	2,518,749	2,518,749	4,074,458
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,518,749	2,518,749	2,518,749	4,074,458
Actual Expenditures (All Funds)	2,210,258	2,500,405	2,238,504	N/A
Unexpended (All Funds)	308,491	18,344	280,245	N/A
Unexpended, by Fund:				
General Revenue	308,491	18,344	280,245	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
CIRCUIT COURTS ESCROW TRF

**5. CORE RECONCILIATION DETAIL**

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	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	4,074,458	0	0	4,074,458	
	<b>Total</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0</b>	<b>0</b>	<b>4,074,458</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	4,074,458	0	0	4,074,458	
	<b>Total</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0</b>	<b>0</b>	<b>4,074,458</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	4,074,458	0	0	4,074,458	
	<b>Total</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0</b>	<b>0</b>	<b>4,074,458</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>CIRCUIT COURTS ESCROW TRF</b>									
<b>CORE</b>									
FUND TRANSFERS									
GENERAL REVENUE	2,238,504	0.00	4,074,458	0.00	4,074,458	0.00	0	0.00	
TOTAL - TRF	2,238,504	0.00	4,074,458	0.00	4,074,458	0.00	0	0.00	
<b>TOTAL</b>	<b>2,238,504</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,238,504</b>	<b>0.00</b>	<b>\$4,074,458</b>	<b>0.00</b>	<b>\$4,074,458</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>CIRCUIT COURTS ESCROW TRF</b>								
<b>CORE</b>								
TRANSFERS OUT	2,238,504	0.00	4,074,458	0.00	4,074,458	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>2,238,504</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,238,504</b>	<b>0.00</b>	<b>\$4,074,458</b>	<b>0.00</b>	<b>\$4,074,458</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$2,238,504	0.00	\$4,074,458	0.00	\$4,074,458	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87098C</u>
<b>Division - Taxation and Administration</b>	
<b>Core - Debt Offset Distribution</b>	<b>HB Section</b> <u>4.115</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	1,339,119	1,339,119	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,339,119</b>	<b>1,339,119</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds: Debt Offset Escrow Fund (0753)

Other Funds:

**2. CORE DESCRIPTION**

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account to satisfy 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 2019, Kansas intercepted \$10.3 million on behalf of Missouri. Missouri intercepted \$5.6 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

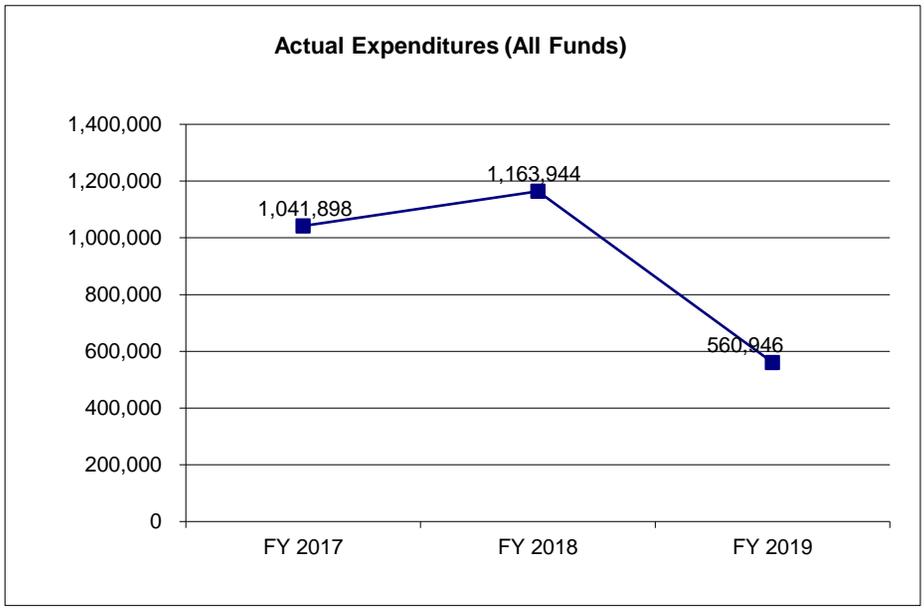
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87098C</u>
<b>Division - Taxation and Administration</b>	
<b>Core - Debt Offset Distribution</b>	<b>HB Section</b> <u>4.115</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	1,164,119	1,164,119	1,164,119	1,339,119
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	1,339,119
Actual Expenditures (All Funds)	1,041,898	1,163,944	560,946	N/A
Unexpended (All Funds)	122,221	175	603,173	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	122,221	175	603,173	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
DEBT OFFSET

**5. CORE RECONCILIATION DETAIL**

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	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	PD	0.00	0	0	1,339,119	1,339,119	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,339,119</b>	<b>1,339,119</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	0	0	1,339,119	1,339,119	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,339,119</b>	<b>1,339,119</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	0	0	1,339,119	1,339,119	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,339,119</b>	<b>1,339,119</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>DEBT OFFSET</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	560,946	0.00	1,339,119	0.00	1,339,119	0.00	0	0.00	
TOTAL - PD	560,946	0.00	1,339,119	0.00	1,339,119	0.00	0	0.00	
<b>TOTAL</b>	<b>560,946</b>	<b>0.00</b>	<b>1,339,119</b>	<b>0.00</b>	<b>1,339,119</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$560,946</b>	<b>0.00</b>	<b>\$1,339,119</b>	<b>0.00</b>	<b>\$1,339,119</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>DEBT OFFSET</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	0	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
REFUNDS	560,946	0.00	175,000	0.00	175,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>560,946</b>	<b>0.00</b>	<b>1,339,119</b>	<b>0.00</b>	<b>1,339,119</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$560,946</b>	<b>0.00</b>	<b>\$1,339,119</b>	<b>0.00</b>	<b>\$1,339,119</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$560,946	0.00	\$1,339,119	0.00	\$1,339,119	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87093C</u>
<b>Division - Taxation</b>	
<b>Core - School District Trust Fund Transfer</b>	<b>HB Section</b> <u>4.12</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	2,500,000	2,500,000	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: School District Trust Fund (0688)

Other Funds:

**2. CORE DESCRIPTION**

The Department of Revenue requests \$2.5 million to transfer funds from the School District Trust to the credit of the General Revenue Fund. The Department deposits one cent on the dollar of sales and use tax collections to the School District Trust Fund according to Proposition C. The money in this fund is distributed to public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

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

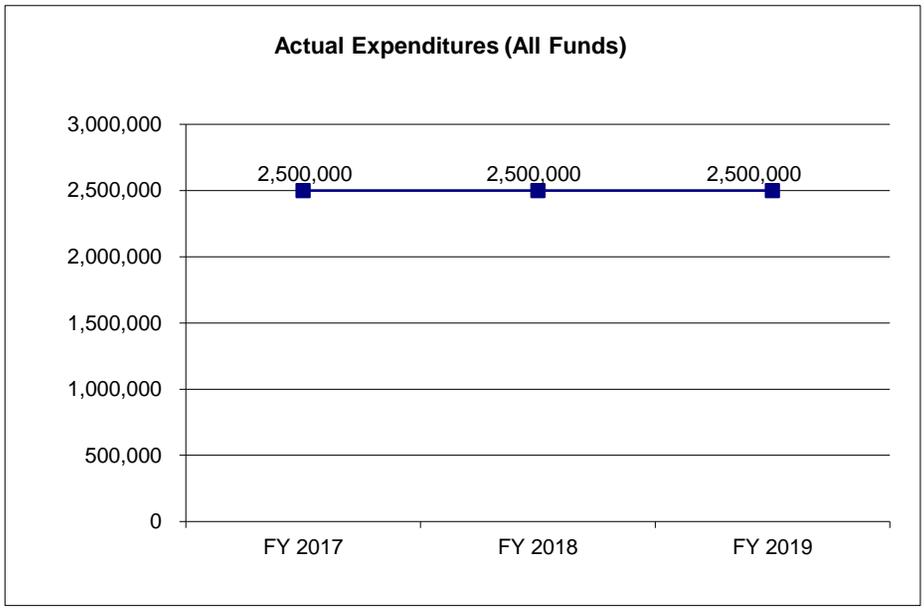
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87093C</u>
<b>Division - Taxation</b>	
<b>Core - School District Trust Fund Transfer</b>	<b>HB Section</b> <u>4.12</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 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	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
SCHOOL DIST TRST TRANSFER TO GR

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>SCHOOL DIST TRST TRNSFER TO GR</b>									
<b>CORE</b>									
FUND TRANSFERS									
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	
<b>TOTAL</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>SCHOOL DIST TRST TRNSFER TO GR</b>								
<b>CORE</b>								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87094C</u>
<b>Division - Taxation</b>	
<b>Core - Parks Sales Tax Transfer</b>	<b>HB Section</b> <u>4.125</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	325,000	325,000	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:     Parks Sales Tax Fund (0613)

Other Funds:

**2. CORE DESCRIPTION**

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

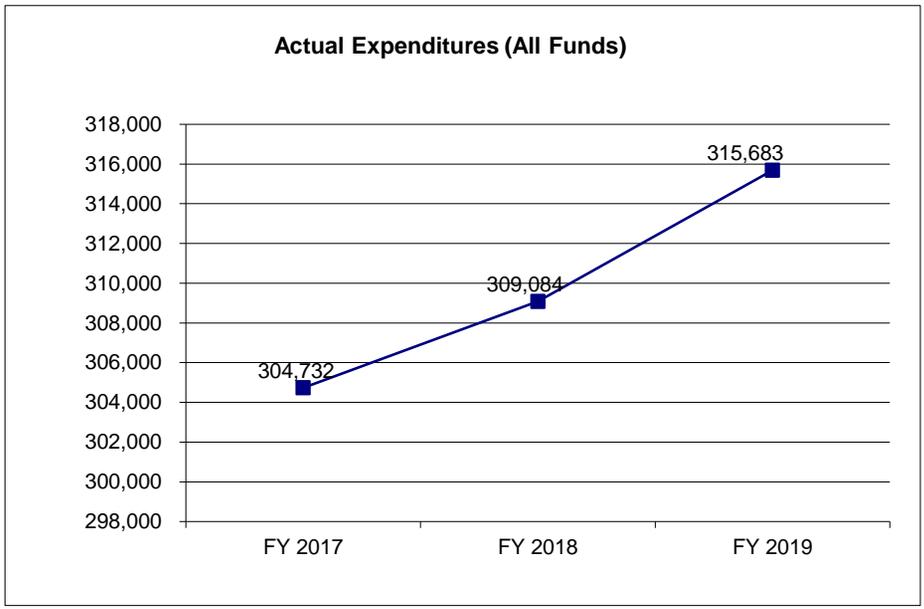
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87094C</u>
<b>Division - Taxation</b>	
<b>Core - Parks Sales Tax Transfer</b>	<b>HB Section</b> <u>4.125</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	304,732	325,000	325,000	325,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	304,732	325,000	325,000	325,000
Actual Expenditures (All Funds)	304,732	309,084	315,683	N/A
Unexpended (All Funds)	0	15,916	9,317	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	15,916	9,317	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>PARK SALES TAX TRANSFER TO GR</b>									
<b>CORE</b>									
FUND TRANSFERS									
PARKS SALES TAX	315,683	0.00	325,000	0.00	325,000	0.00	0	0.00	
TOTAL - TRF	315,683	0.00	325,000	0.00	325,000	0.00	0	0.00	
<b>TOTAL</b>	<b>315,683</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$315,683</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>PARK SALES TAX TRANSFER TO GR</b>								
<b>CORE</b>								
TRANSFERS OUT	315,683	0.00	325,000	0.00	325,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>315,683</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$315,683</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$315,683	0.00	\$325,000	0.00	\$325,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87096C</u>
<b>Division - Taxation</b>	
<b>Core - Soil and Water Sales Tax Transfer</b>	<b>HB Section</b> <u>4.13</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	325,000	325,000	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

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

Other Funds:

**2. CORE DESCRIPTION**

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

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

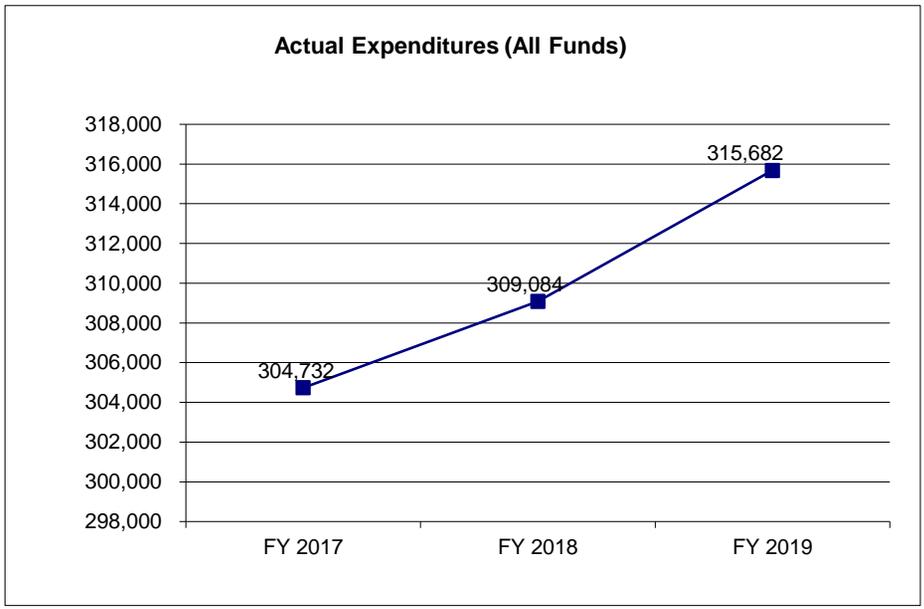
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87096C</u>
<b>Division - Taxation</b>	
<b>Core - Soil and Water Sales Tax Transfer</b>	<b>HB Section</b> <u>4.13</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	304,732	325,000	325,000	325,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	304,732	325,000	325,000	325,000
Actual Expenditures (All Funds)	304,732	309,084	315,682	N/A
Unexpended (All Funds)	0	15,916	9,318	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	15,916	9,318	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE  
SOIL & WATER SALS TX TRF TO GR**

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>SOIL &amp; WATER SALS TX TRF TO GR</b>								
<b>CORE</b>								
FUND TRANSFERS								
SOIL AND WATER SALES TAX	315,682	0.00	325,000	0.00	325,000	0.00	0	0.00
TOTAL - TRF	315,682	0.00	325,000	0.00	325,000	0.00	0	0.00
<b>TOTAL</b>	<b>315,682</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$315,682</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>SOIL &amp; WATER SALS TX TRF TO GR</b>								
<b>CORE</b>								
TRANSFERS OUT	315,682	0.00	325,000	0.00	325,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>315,682</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$315,682</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$315,682	0.00	\$325,000	0.00	\$325,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87100C</u>
<b>Division - Taxation</b>	
<b>Core - Income Tax Check-Off Transfer</b>	<b>HB Section</b> <u>4.135</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	471,000	0	0	471,000	TRF	0	0	0	0
<b>Total</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

Sections 143.1000 through 1029, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

- ALS Lou Gehrig's Disease Fund (0703)
- American Cancer Society Heartland Division, Inc. Fund (0700)
- American Diabetes Association Gateway Area Fund (0713)
- American Heart Association Fund (0714)
- 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)
- Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

- 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)
- Soldiers Memorial Military Museum in St. Louis Fund (0429)
- Veterans Trust Fund (0579)
- Workers' Memorial Fund (0895)

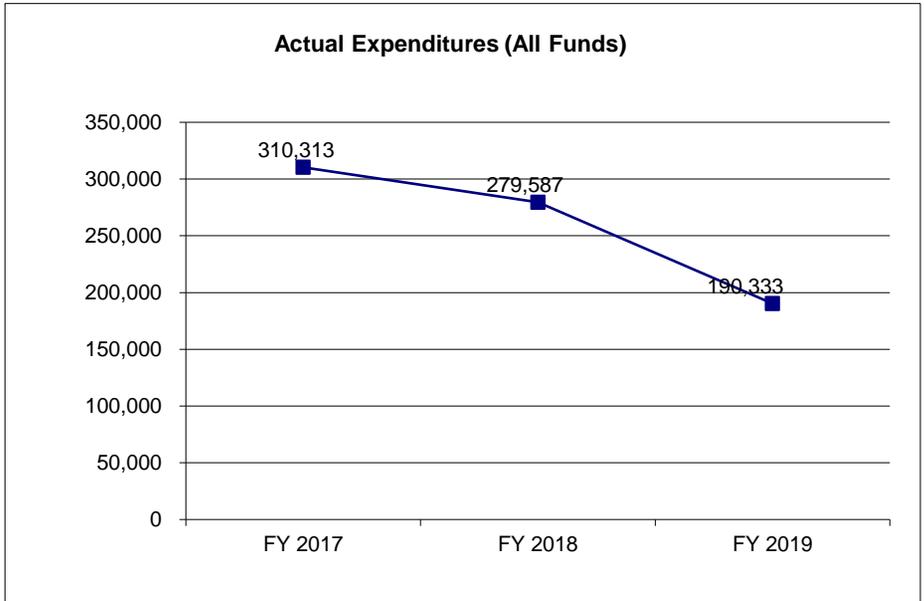
**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87100C</u>
<b>Division - Taxation</b>	
<b>Core - Income Tax Check-Off Transfer</b>	<b>HB Section</b> <u>4.135</u>

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

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 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)	310,313	279,587	190,333	N/A
Unexpended (All Funds)	160,687	191,413	280,667	N/A
Unexpended, by Fund:				
General Revenue	160,687	191,413	280,667	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year 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  
INCOME TAX CHECK OFF TRANSFER**

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	471,000	0	0	471,000	
	<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reallocation	2382 T229 TRF	0.00	10,000	0	0	10,000	Reallocations for new check-offs
Core Reallocation	2382 T528 TRF	0.00	(20,000)	0	0	(20,000)	Reallocations for new check-offs
Core Reallocation	2382 T226 TRF	0.00	10,000	0	0	10,000	Reallocations for new check-offs
	<b>NET DEPARTMENT CHANGES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	471,000	0	0	471,000	
	<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	471,000	0	0	471,000	
	<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>INCOME TAX CHECK OFF TRANSFER</b>								
<b>CORE</b>								
FUND TRANSFERS								
GENERAL REVENUE	190,333	0.00	471,000	0.00	471,000	0.00	0	0.00
TOTAL - TRF	190,333	0.00	471,000	0.00	471,000	0.00	0	0.00
<b>TOTAL</b>	<b>190,333</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$190,333</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>INCOME TAX CHECK OFF TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	190,333	0.00	471,000	0.00	471,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>190,333</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$190,333</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$190,333	0.00	\$471,000	0.00	\$471,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87105C</u>
<b>Division - Taxation</b>	
<b>Core - Check-Off Erroneous Transfer</b>	<b>HB Section</b> <u>4.14</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	13,669	13,669	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>13,669</b>	<b>13,669</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: See Core Description					Other Funds:				

**2. CORE DESCRIPTION**

Sections 143.1000 through 143.1029, RSMo, allow any individual or corporation entitled to a tax refund 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)
- Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

- 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)
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- Pediatric Cancer Research Trust Fund (0959)
- Soldiers Memorial Military Museum in St. Louis Fund (0429)
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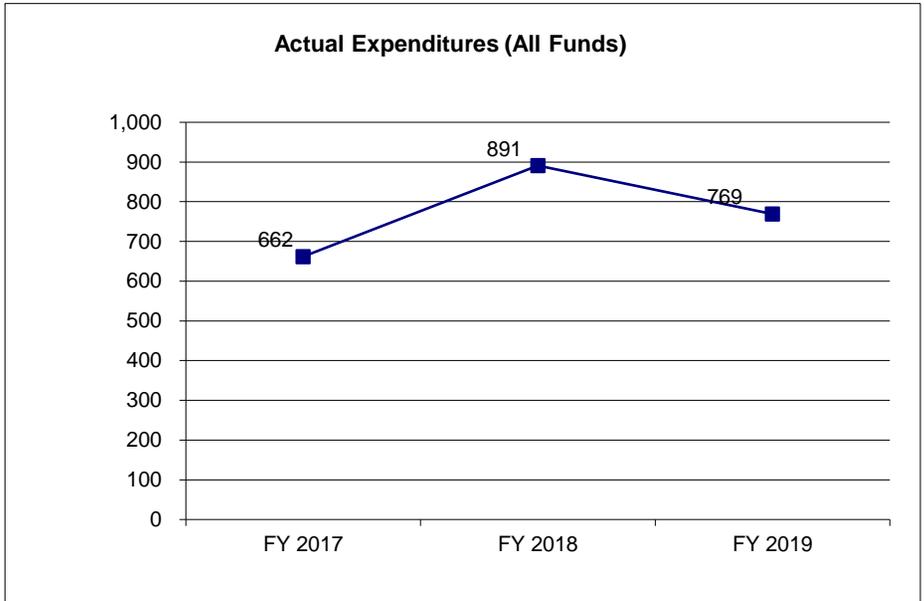
**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87105C</u>
<b>Division - Taxation</b>	
<b>Core - Check-Off Erroneous Transfer</b>	<b>HB Section</b> <u>4.14</u>

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

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	13,669	13,669	13,669	13,669
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	13,669	13,669	13,669	13,669
Actual Expenditures (All Funds)	662	891	769	N/A
Unexpended (All Funds)	13,007	12,778	12,900	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,007	12,778	12,900	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
CHECK OFF ERRONEOUSLY DEP TRF

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>CHECK OFF ERRONEOUSLY DEP TRF</b>									
<b>CORE</b>									
FUND TRANSFERS									
ELDERLY HOME-DELIVER MEALS TRU	85	0.00	3,533	0.00	3,533	0.00	0	0.00	
KC REGIONAL LAW ENFORCEMENT MEMOF	0	0.00	0	0.00	250	0.00	0	0.00	
SOLDIERS MEMORIAL MILITARY MUSEUM	0	0.00	0	0.00	250	0.00	0	0.00	
MO NATIONAL GUARD FOUND FD	10	0.00	250	0.00	250	0.00	0	0.00	
VETERANS TRUST FUND	170	0.00	1,985	0.00	1,485	0.00	0	0.00	
CHILDREN'S TRUST	0	0.00	3,000	0.00	3,000	0.00	0	0.00	
AMER CANCER SOC, HEARTLAND DIV	0	0.00	250	0.00	250	0.00	0	0.00	
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	0	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	0	0.00	
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	0	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	0	0.00	
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	0	0.00	
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	0	0.00	
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	0	0.00	
MISSOURI MILITARY FAMILY RELIE	25	0.00	500	0.00	500	0.00	0	0.00	
ORGAN DONOR PROGRAM	66	0.00	250	0.00	250	0.00	0	0.00	
WORKERS MEMORIAL	112	0.00	250	0.00	250	0.00	0	0.00	
CHILDHOOD LEAD TESTING	163	0.00	250	0.00	250	0.00	0	0.00	
NATIONAL GUARD TRUST	127	0.00	651	0.00	651	0.00	0	0.00	
PEDIATRIC CANCER RES TRUST	0	0.00	750	0.00	750	0.00	0	0.00	
FOSTER CARE & ADOPT PARENT R&R	0	0.00	250	0.00	250	0.00	0	0.00	
PUPPY PROTECTION TRUST	10	0.00	0	0.00	0	0.00	0	0.00	
AMERICAN RED CROSS TRUST	1	0.00	0	0.00	0	0.00	0	0.00	
TOTAL - TRF	769	0.00	13,669	0.00	13,669	0.00	0	0.00	
<b>TOTAL</b>	<b>769</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$769</b>	<b>0.00</b>	<b>\$13,669</b>	<b>0.00</b>	<b>\$13,669</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>CHECK OFF ERRONEOUSLY DEP TRF</b>								
<b>CORE</b>								
TRANSFERS OUT	769	0.00	13,669	0.00	13,669	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>769</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$769</b>	<b>0.00</b>	<b>\$13,669</b>	<b>0.00</b>	<b>\$13,669</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$769	0.00	\$13,669	0.00	\$13,669	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87106C</u>
<b>Division - Taxation</b>	
<b>Core - Income Tax Check-Off Distribution</b>	<b>HB Section</b> <u>4.145</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	50,000	50,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: See Core Description

Other Funds:

**2. CORE DESCRIPTION**

Pursuant to Sections 143.1005, and 143.1026 through 143.1029, 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 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)
- Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

- March of Dimes Fund (0716)
- Missouri National Guard Foundation Trust (0494)
- Muscular Dystrophy Association Fund (0707)
- National Multiple Sclerosis Society Fund (0709)
- Pediatric Cancer Research Trust Fund (0959)
- Soldiers Memorial Military Museum In St. Louis Fund (0429)

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

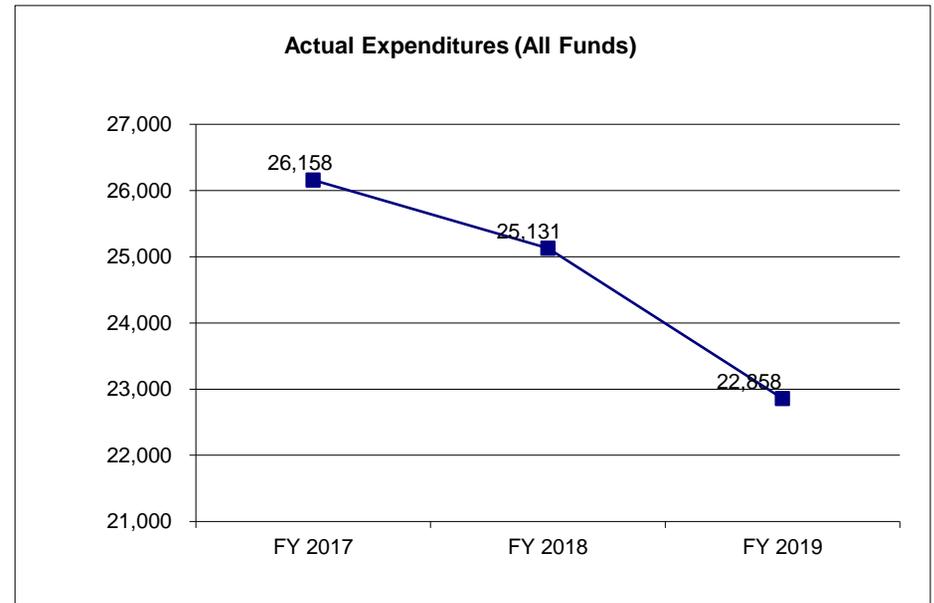
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87106C</u>
<b>Division - Taxation</b>	
<b>Core - Income Tax Check-Off Distribution</b>	<b>HB Section</b> <u>4.145</u>

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	26,158	25,131	22,858	N/A
Unexpended (All Funds)	23,842	24,869	27,142	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	23,842	24,869	27,142	N/A



\*Current Year 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  
INCOME TAX CHECK OFF DISTRIBU**

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reallocation	2384 6132	PD	0.00	0	2,000	2,000	Reallocations for new check-offs.
Core Reallocation	2384 7296	PD	0.00	0	(4,000)	(4,000)	Reallocations for new check-offs.
Core Reallocation	2384 6131	PD	0.00	0	2,000	2,000	Reallocations for new check-offs.
	<b>NET DEPARTMENT CHANGES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>INCOME TAX CHECK OFF DISTRIBU</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
KC REGIONAL LAW ENFORCEMENT MEMOF	0	0.00	0	0.00	2,000	0.00	0	0.00	
SOLDIERS MEMORIAL MILITARY MUSEUM	0	0.00	0	0.00	2,000	0.00	0	0.00	
AMER CANCER SOC, HEARTLAND DIV	5,379	0.00	13,500	0.00	9,500	0.00	0	0.00	
ALS LOU GEHRIG'S DISEASE	1,582	0.00	3,500	0.00	3,500	0.00	0	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	1,045	0.00	2,500	0.00	2,500	0.00	0	0.00	
ARTHRITIS FOUNDATION	505	0.00	3,500	0.00	3,500	0.00	0	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	1,940	0.00	4,500	0.00	4,500	0.00	0	0.00	
AMER DIABETES ASSN GATEWAY ARE	1,940	0.00	4,500	0.00	4,500	0.00	0	0.00	
AMERICAN HEART ASSOCIATION	2,397	0.00	6,000	0.00	6,000	0.00	0	0.00	
MARCH OF DIMES	1,685	0.00	6,000	0.00	6,000	0.00	0	0.00	
PEDIATRIC CANCER RES TRUST	3,152	0.00	6,000	0.00	6,000	0.00	0	0.00	
AMERICAN RED CROSS TRUST	3,233	0.00	0	0.00	0	0.00	0	0.00	
TOTAL - PD	22,858	0.00	50,000	0.00	50,000	0.00	0	0.00	
<b>TOTAL</b>	<b>22,858</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$22,858</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>INCOME TAX CHECK OFF DISTRIBU</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	22,858	0.00	50,000	0.00	50,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>22,858</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$22,858</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$22,858	0.00	\$50,000	0.00	\$50,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87110C</u>
<b>Division - Administration</b>	
<b>Core - DOR Information Fund Transfer</b>	<b>HB Section</b> <u>4.15</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	1,250,000	1,250,000	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: DOR Information Fund (0619)

Other Funds:

**2. CORE DESCRIPTION**

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

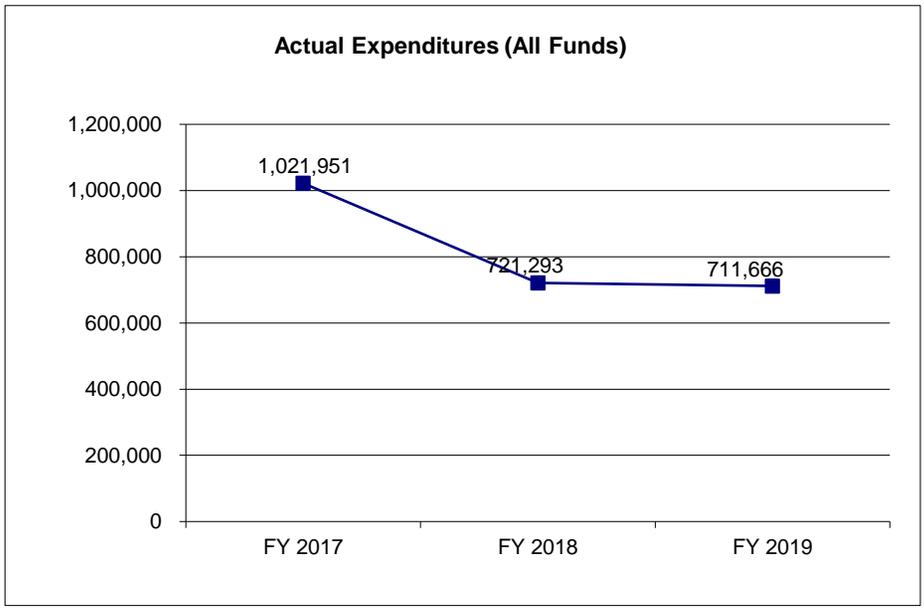
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87110C</u>
<b>Division - Administration</b>	
<b>Core - DOR Information Fund Transfer</b>	<b>HB Section</b> <u>4.15</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	1,250,000	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)	1,250,000	1,250,000	1,250,000	1,250,000
Actual Expenditures (All Funds)	1,021,951	721,293	711,666	N/A
Unexpended (All Funds)	228,049	528,707	538,334	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	228,049	528,707	538,334	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
DOR INFO FUND TRANSFER

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>DOR INFO FUND TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
DEPT OF REVENUE INFORMATION	711,666	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00	
TOTAL - TRF	711,666	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00	
<b>TOTAL</b>	<b>711,666</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$711,666</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>DOR INFO FUND TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	711,666	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>711,666</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$711,666</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$711,666	0.00	\$1,250,000	0.00	\$1,250,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87120C</u>
<b>Division - Taxation</b>	
<b>Core - Motor Fuel Tax Transfer</b>	<b>HB Section</b> <u>4.155</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	0	0	0	0	<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	560,178,001	560,178,001	<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>560,178,001</b>	<b>560,178,001</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds:

**2. CORE DESCRIPTION**

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

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

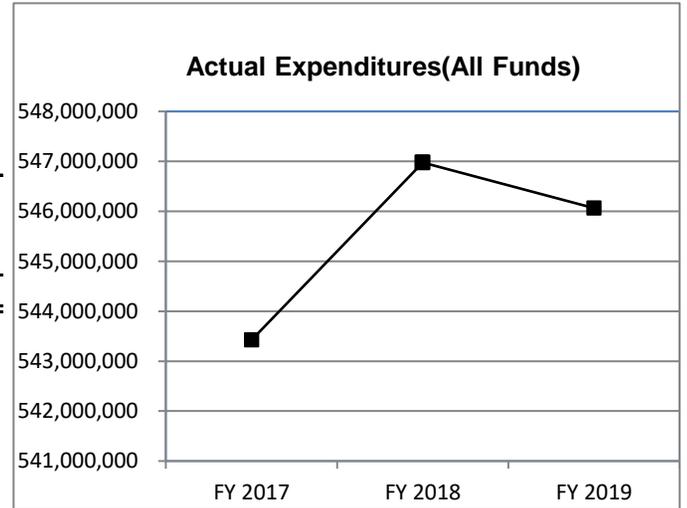
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87120C</u>
<b>Division Taxation</b>	
<b>Core - Motor Fuel Tax Transfer</b>	<b>HB Section</b> <u>4.155</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	560,178,001	560,178,001	560,178,001	560,178,000
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>560,178,000</u>
Actual Expenditures(All Funds)	543,422,226	546,976,340	546,060,941	N/A
Unexpended (All Funds)	<u>16,755,775</u>	<u>13,201,661</u>	<u>14,117,060</u>	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	16,755,775	13,201,661	14,117,060	N/A



\*Current Year restricted amount is as of \_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
MOTOR FUEL TAX TRANSFER

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>MOTOR FUEL TAX TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
MOTOR FUEL TAX	546,060,941	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00	
TOTAL - TRF	546,060,941	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00	
<b>TOTAL</b>	<b>546,060,941</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$546,060,941</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>MOTOR FUEL TAX TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	546,060,941	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>546,060,941</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$546,060,941</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$546,060,941	0.00	\$560,178,001	0.00	\$560,178,001	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87122C</u>
<b>Division - Administration</b>	
<b>Core - DOR Specialty Plate Transfer</b>	<b>HB Section</b> <u>4.16</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	20,000	20,000	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: DOR Specialty Plate (0775)

Other Funds:

**2. CORE DESCRIPTION**

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

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

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

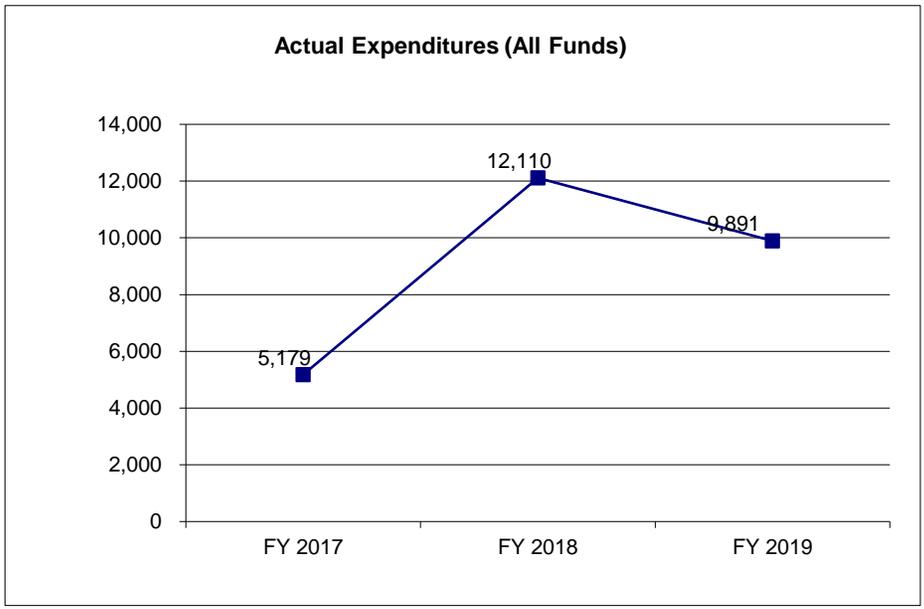
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87122C</u>
<b>Division - Administration</b>	
<b>Core - DOR Specialty Plate Transfer</b>	<b>HB Section</b> <u>4.16</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	20,000	20,000	20,000	20,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	20,000	20,000	20,000	20,000
Actual Expenditures (All Funds)	5,179	12,110	9,891	N/A
Unexpended (All Funds)	14,821	7,890	10,109	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	14,821	7,890	10,109	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
SPECIALTY PLATE TRNSFER TO HWY

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>SPECIALTY PLATE TRNSFER TO HWY</b>								
<b>CORE</b>								
FUND TRANSFERS								
DEP OF REVENUE SPECIALTY PLATE	9,891	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL - TRF	9,891	0.00	20,000	0.00	20,000	0.00	0	0.00
<b>TOTAL</b>	<b>9,891</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$9,891</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>SPECIALTY PLATE TRNSFER TO HWY</b>								
<b>CORE</b>								
TRANSFERS OUT	9,891	0.00	20,000	0.00	20,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>9,891</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$9,891</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$9,891	0.00	\$20,000	0.00	\$20,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87123C</b>
<b>Divisions - Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</b>		
<b>Core - DOR Legal Expense Fund Transfer</b>	<b>HB Section</b>	<b>4.175</b>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	1	0	0	1	TRF	0	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

Beginning in Fiscal Year 2018, the General Assembly appropriated \$1 to 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.

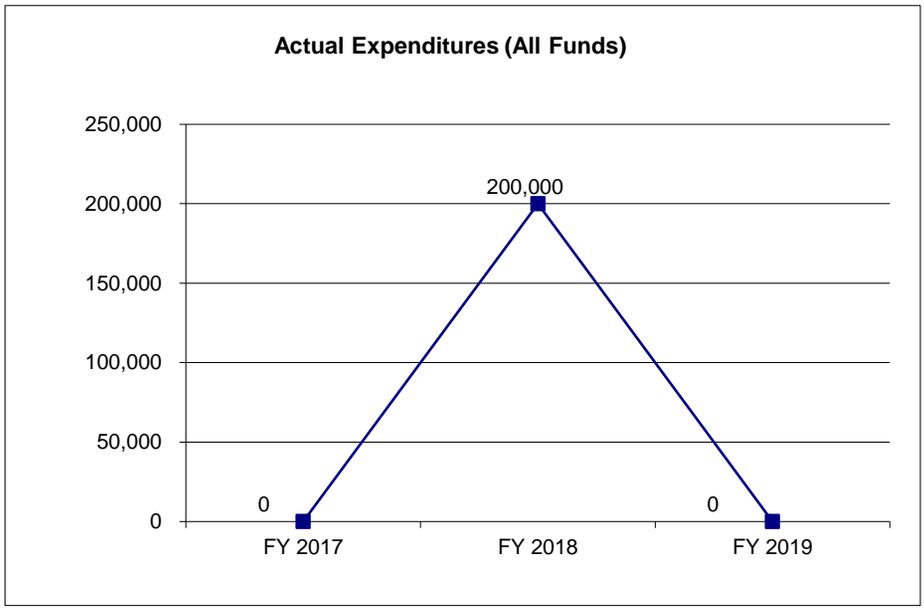
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87123C</u>
<b>Divisions - Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</b>	
<b>Core - DOR Legal Expense Fund Transfer</b>	<b>HB Section</b> <u>4.175</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	0	200,001	1	1
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	200,001	1	1
Actual Expenditures (All Funds)	0	200,000	0	N/A
Unexpended (All Funds)	0	1	1	N/A
Unexpended, by Fund:				
General Revenue	0	1	1	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
		(1)		



\*Current Year 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**

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DEPARTMENT OF REVENUE  
DOR LEGAL EXPENSE FUND TRF

**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>DOR LEGAL EXPENSE FUND TRF</b>									
<b>CORE</b>									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	1	0.00	1	0.00	0	0.00	
TOTAL - TRF	0	0.00	1	0.00	1	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1</b>	<b>0.00</b>	<b>\$1</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>DOR LEGAL EXPENSE FUND TRF</b>								
<b>CORE</b>								
TRANSFERS OUT	0	0.00	1	0.00	1	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1</b>	<b>0.00</b>	<b>\$1</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$1	0.00	\$1	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

# **STATE TAX COMMISSION**

## Overview

### State Tax Commission

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

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

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$7.9 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

**FLEXIBILITY REQUEST FORM**

<b>BUDGET UNIT NUMBER:</b> 86911C	<b>DEPARTMENT:</b> Revenue
<b>BUDGET UNIT NAME:</b> State Tax Commission	
<b>HOUSE BILL SECTION:</b> 4.165	<b>DIVISION:</b> State Tax Commission

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

**DEPARTMENT REQUEST**

The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2021. Flexibility was granted at 10% in FY-2016 through FY-2020 and at 25% in FY-2014 and FY-2015.

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

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$0	\$5,000 - \$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
	Pay on-going expenses due to travel to assist counties. Purchase replacement vehicles for and aging, costly fleet.

**CORE DECISION ITEM**

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>86911C</u>
<b>Division - State Tax Commission</b>	
<b>Core - State Tax Commission</b>	<b>HB Section</b> <u>4.165</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	2,096,335	0	0	2,096,335	PS	0	0	0	0
EE	172,264	0	0	172,264	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>2,268,599</b>	<b>0</b>	<b>0</b>	<b>2,268,599</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	37.00	0.00	0.00	37.00	FTE	0.00	0.00	0.00	0.00

<b>Est. Fringe</b>	1,174,718	0	0	1,174,718
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

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

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

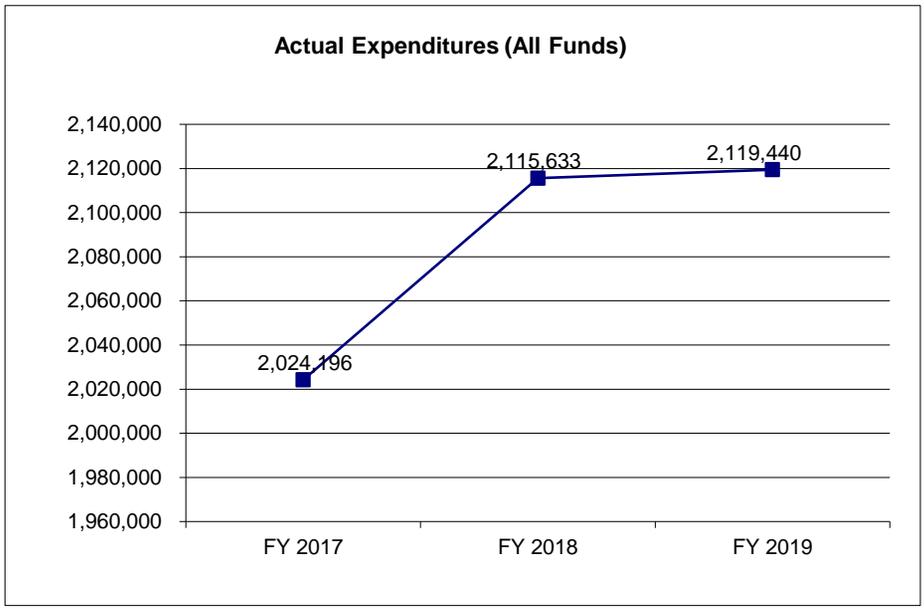
Legal  
Original Assessment  
Local Assistance

**CORE DECISION ITEM**

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>86911C</u>
<b>Division - State Tax Commission</b>	
<b>Core - State Tax Commission</b>	<b>HB Section</b> <u>4.165</u>

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	2,209,072	2,208,213	2,222,126	2,268,599
Less Reverted (All Funds)	(56,484)	(56,458)	(56,826)	(58,024)
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,152,588	2,151,755	2,165,300	2,210,575
Actual Expenditures (All Funds)	2,024,196	2,115,633	2,119,440	N/A
Unexpended (All Funds)	128,392	36,122	45,860	N/A
Unexpended, by Fund:				
General Revenue	128,392	36,122	45,860	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE  
STATE TAX COMMISSION**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	37.00	2,096,335	0	0	2,096,335	
	EE	0.00	170,775	0	0	170,775	
	<b>Total</b>	<b>37.00</b>	<b>2,267,110</b>	<b>0</b>	<b>0</b>	<b>2,267,110</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reallocation	2338 2138	EE	0.00	1,489	0	0	1,489
							Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations.
	<b>NET DEPARTMENT CHANGES</b>	<b>0.00</b>	<b>1,489</b>	<b>0</b>	<b>0</b>	<b>1,489</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	37.00	2,096,335	0	0	2,096,335	
	EE	0.00	172,264	0	0	172,264	
	<b>Total</b>	<b>37.00</b>	<b>2,268,599</b>	<b>0</b>	<b>0</b>	<b>2,268,599</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	37.00	2,096,335	0	0	2,096,335	
	EE	0.00	172,264	0	0	172,264	
	<b>Total</b>	<b>37.00</b>	<b>2,268,599</b>	<b>0</b>	<b>0</b>	<b>2,268,599</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>STATE TAX COMMISSION</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	1,959,452	36.47	2,096,335	37.00	2,096,335	37.00	0	0.00	
TOTAL - PS	1,959,452	36.47	2,096,335	37.00	2,096,335	37.00	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	159,988	0.00	170,775	0.00	172,264	0.00	0	0.00	
TOTAL - EE	159,988	0.00	170,775	0.00	172,264	0.00	0	0.00	
<b>TOTAL</b>	<b>2,119,440</b>	<b>36.47</b>	<b>2,267,110</b>	<b>37.00</b>	<b>2,268,599</b>	<b>37.00</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY20-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	30,976	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	30,976	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>30,976</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	29,697	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	29,697	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>29,697</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Mileage Reimburse Rate Incr - 0000015</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	1,489	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	1,489	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,489</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,119,440</b>	<b>36.47</b>	<b>\$2,267,110</b>	<b>37.00</b>	<b>\$2,330,761</b>	<b>37.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>STATE TAX COMMISSION</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	70,201	2.02	72,963	2.00	72,963	2.00	0	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	33,728	1.00	0	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	33,728	1.00	0	0.00
RESEARCH ANAL II	41,713	1.00	46,494	1.00	46,494	1.00	0	0.00
EXECUTIVE I	37,291	1.00	38,678	1.00	38,678	1.00	0	0.00
LOCAL ASST REP I TAX COMM	79,058	2.00	0	0.00	0	0.00	0	0.00
LOCAL ASST REP II TAX COMM	542,576	13.01	714,218	15.00	763,958	16.00	0	0.00
APPRAISER III	50,190	1.04	49,740	1.00	0	0.00	0	0.00
LOCAL ASST SPV TAX COMM	211,428	3.92	227,133	4.00	170,977	3.00	0	0.00
APPRAISAL SPECIALIST	97,363	1.58	124,596	2.00	62,298	1.00	0	0.00
TAX COMMISSION MANAGER, BAND 1	217,785	3.29	0	0.00	0	0.00	0	0.00
TAX COMMISSION MANAGER, BAND 2	5,210	0.08	128,396	2.00	128,396	2.00	0	0.00
TAX COMMISSION MANAGER, BAND 3	2,917	0.04	75,140	1.00	137,438	2.00	0	0.00
CHIEF COUNSEL	70,537	1.00	74,457	1.00	74,457	1.00	0	0.00
HEARINGS OFFICER	0	0.00	799	0.00	0	0.00	0	0.00
COMMISSION MEMBER	218,509	2.00	222,986	2.00	222,986	2.00	0	0.00
COMMISSION CHAIRMAN	109,255	1.00	111,494	1.00	111,494	1.00	0	0.00
SENIOR HEARINGS OFFICER	110,588	2.00	112,832	2.00	169,787	3.00	0	0.00
MISCELLANEOUS PROFESSIONAL	34,738	0.49	0	0.00	0	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	60,093	1.00	62,681	1.00	62,681	1.00	0	0.00
<b>TOTAL - PS</b>	<b>1,959,452</b>	<b>36.47</b>	<b>2,096,335</b>	<b>37.00</b>	<b>2,096,335</b>	<b>37.00</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	44,930	0.00	48,438	0.00	49,927	0.00	0	0.00
TRAVEL, OUT-OF-STATE	2,208	0.00	2,375	0.00	2,375	0.00	0	0.00
SUPPLIES	36,407	0.00	56,196	0.00	55,196	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	11,850	0.00	12,280	0.00	12,280	0.00	0	0.00
COMMUNICATION SERV & SUPP	3,941	0.00	13,138	0.00	13,138	0.00	0	0.00
PROFESSIONAL SERVICES	6,994	0.00	12,183	0.00	12,183	0.00	0	0.00
M&R SERVICES	13,892	0.00	16,071	0.00	16,071	0.00	0	0.00
MOTORIZED EQUIPMENT	33,466	0.00	736	0.00	736	0.00	0	0.00
OFFICE EQUIPMENT	4,641	0.00	7,681	0.00	7,681	0.00	0	0.00
OTHER EQUIPMENT	619	0.00	965	0.00	965	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>STATE TAX COMMISSION</b>								
<b>CORE</b>								
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	0	0.00
MISCELLANEOUS EXPENSES	1,040	0.00	500	0.00	1,500	0.00	0	0.00
<b>TOTAL - EE</b>	<b>159,988</b>	<b>0.00</b>	<b>170,775</b>	<b>0.00</b>	<b>172,264</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,119,440</b>	<b>36.47</b>	<b>\$2,267,110</b>	<b>37.00</b>	<b>\$2,268,599</b>	<b>37.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$2,119,440</b>	<b>36.47</b>	<b>\$2,267,110</b>	<b>37.00</b>	<b>\$2,268,599</b>	<b>37.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**PROGRAM DESCRIPTION**

**Department - Revenue/State Tax Commission**

**HB Section(s): 4.165**

**Program Name - Legal**

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

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

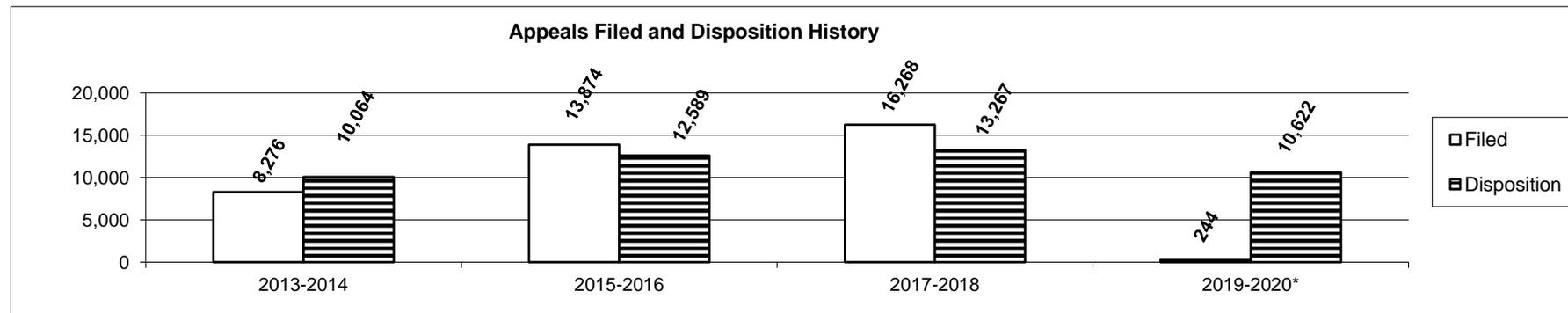
Transparent, uniform, and equitable statewide assessment program.

**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 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020).



\* The 2019-2020 cycle is incomplete as the deadline for 2019 appeals to be filed is September 30, 2019. Appeals for 2020 tax year aren't submitted until summer 2020. The deadline for 2020 tax year appeals is September 30, 2020.

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): 4.165**

**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.**

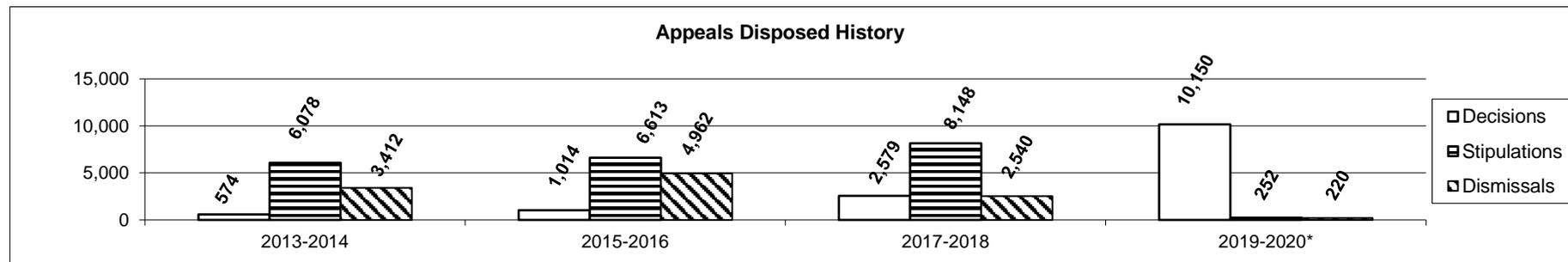
Hearing Officers are required to be licensed to practice law in the State of Missouri. Additionally, 15 hours of continuing education, inclusive of 2 hours of Ethics, and 1 hour of cultural competency, diversity, inclusion, and implicit bias is required on an annual basis.

**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 2019-2020 cycle is incomplete as the deadline for 2019 appeals to be filed is September 30, 2019. Appeals for 2020 tax year aren't submitted until summer 2020. The deadline for 2020 tax year appeals is September 30, 2020.

**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.

Assessment Cycle	2013-2014	2015-2016	2017-2018	2019-2020*
Appeals Disposed	10,064	12,589	13,267	10,622
Full-time Employees	4	4	4	5

\* The 2019-2020 cycle is incomplete as the deadline for 2019 appeals to be filed is September 30, 2019. Appeals for 2020 tax year aren't submitted until summer 2020. The deadline for 2020 tax year appeals is September 30, 2020.

**PROGRAM DESCRIPTION**

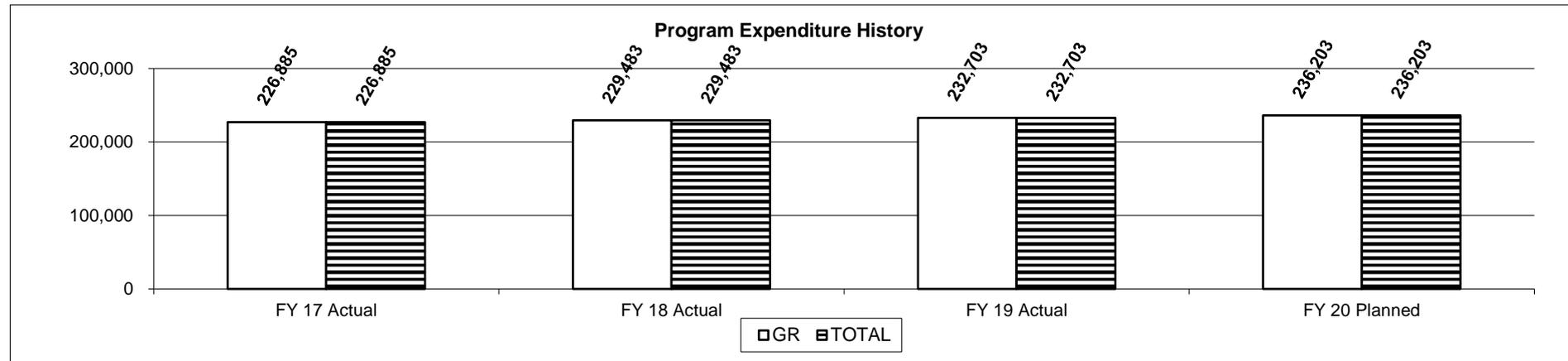
Department - Revenue/State Tax Commission \_\_\_\_\_

HB Section(s): 4.165

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):** 4.165

**Program Name - Original Assessment**

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

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

Transparent, uniform, and equitable statewide assessment program.

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

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

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

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

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019*</b>
Electric	9	9	9	9	10
Product Pipeline	19	20	20	20	20
Natural Gas Pipeline	12	12	12	12	12
Railroad	17	18	19	18	18
Telecommunications	30	31	32	33	35
Telephone	39	39	39	39	43
Cable Telephony	3	3	3	3	3
Aircraft Owned by Airlines	61	59	58	60	60
Aircraft Owned by Others	163	170	177	176	182
Private Cars	348	341	334	328	326
<b>Total Company Appraisals</b>	<b>701</b>	<b>702</b>	<b>703</b>	<b>698</b>	<b>709</b>

\* The 2019 year is incomplete as appraisals will not be finalized until September 30, 2019.

(Telecommunications companies (Telecommunications and Telephone) were recategorized in 2019 based on their classification.)

**PROGRAM DESCRIPTION**

Department - Revenue/State Tax Commission

HB Section(s): 4.165

Program Name - Original Assessment

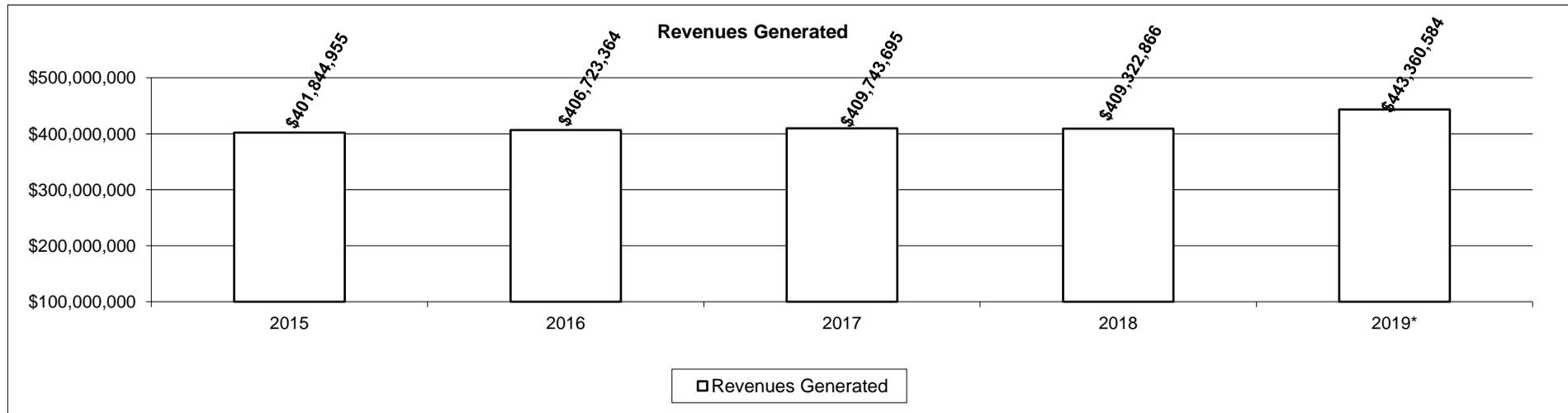
Program is found in the following core budget(s): State Tax Commission

**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 Valuation 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 2019 year is incomplete as levy data is not available from the State Auditor's Office until December 31, 2019.

**PROGRAM DESCRIPTION**

Department - Revenue/State Tax Commission

HB Section(s): 4.165

Program Name - Original Assessment

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

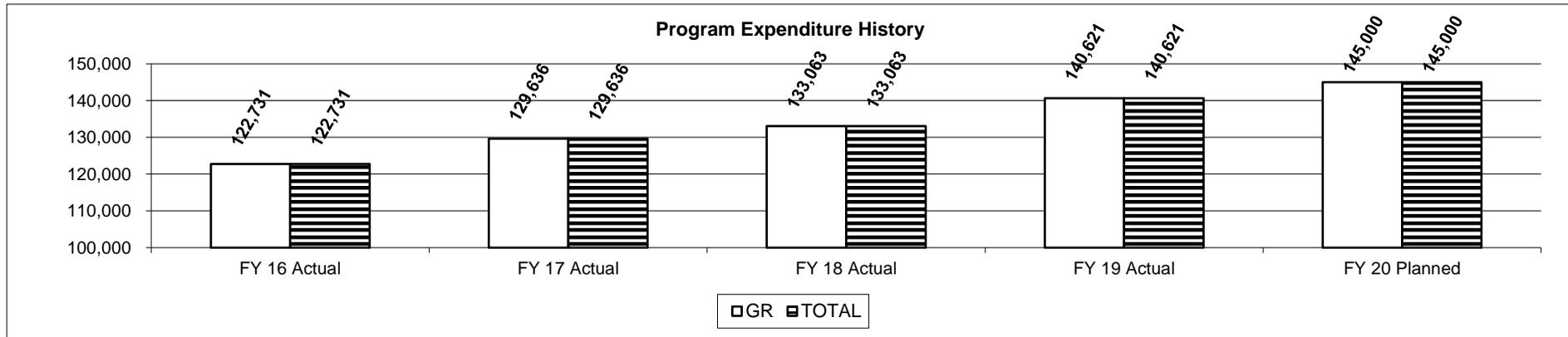
**2d. Provide a measure(s) of the program's efficiency.**

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

	2015	2016	2017	2018	2019*
Number of Appraisals	701	702	703	698	709
Full-Time Employees	2	2	2	2.5	2.5
Caseload per Employee	350.5	351	351.5	279.2	283.6

\* The 2019 year is incomplete as appraisals will not be finalized until September 30, 2019.

**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): 4.165 and 4.170**

**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 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020).

<b>Assessment Cycle</b>	<b>2013-2014</b>	<b>2015-2016</b>	<b>2017-2018</b>	<b>2019-2020*</b>
<b>Commercial Appraisal Studies</b>	56	51	51	N/A
<b>Residential Appraisal Studies</b>	18	3	0	N/A
<b>Residential Sales Studies</b>	97	112	115	N/A

\* The 2019-2020 cycle is incomplete as studies are not finalized until May, 2021.

(For every residential appraisal study completed, there are 25 individual appraisals. In the 2017-2018 assessment cycle, all counties qualified for a residential sales study.)

(For every commercial appraisal study completed, there are 30 individual appraisals.)

**PROGRAM DESCRIPTION**

Department - Revenue/State Tax Commission

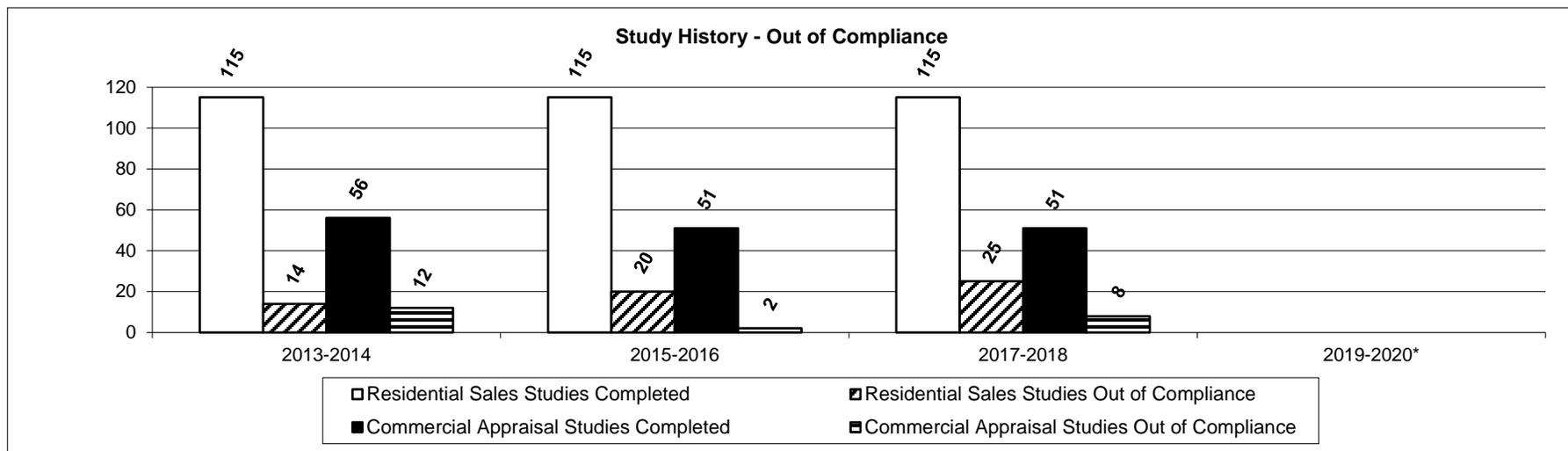
HB Section(s): 4.165 and 4.170

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 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020).



\* The 2019-2020 cycle is incomplete as appraisals and studies are not finalized until May, 2021.

**PROGRAM DESCRIPTION**

Department - Revenue/State Tax Commission

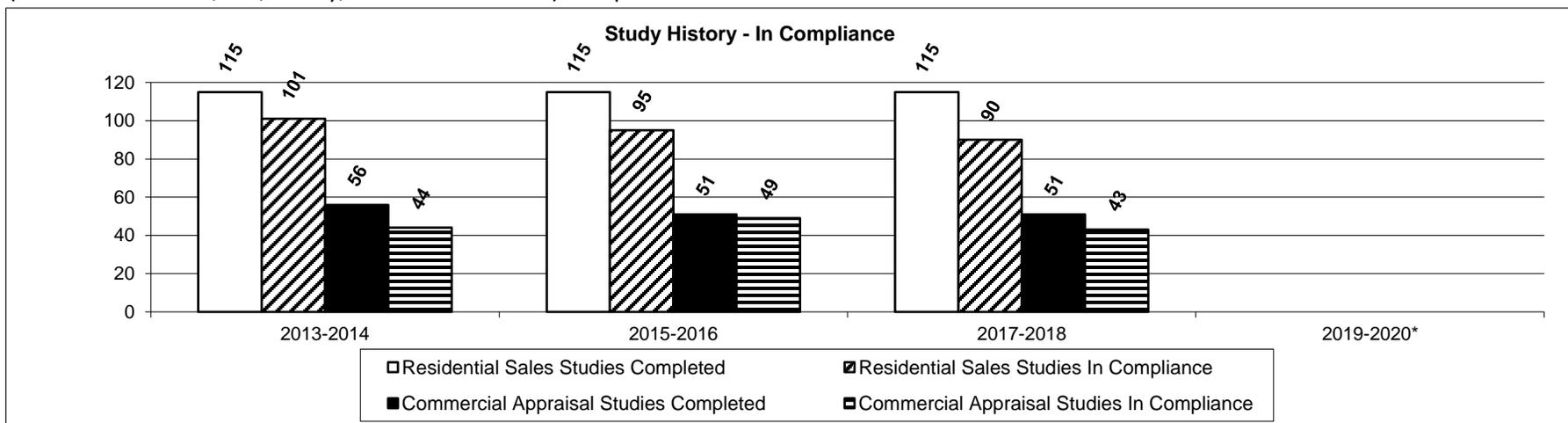
HB Section(s): 4.165 and 4.170

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 2019-2020 cycle is incomplete as the appraisals and studies are not finalized until May, 2021.

**PROGRAM DESCRIPTION**

**Department - Revenue/State Tax Commission**

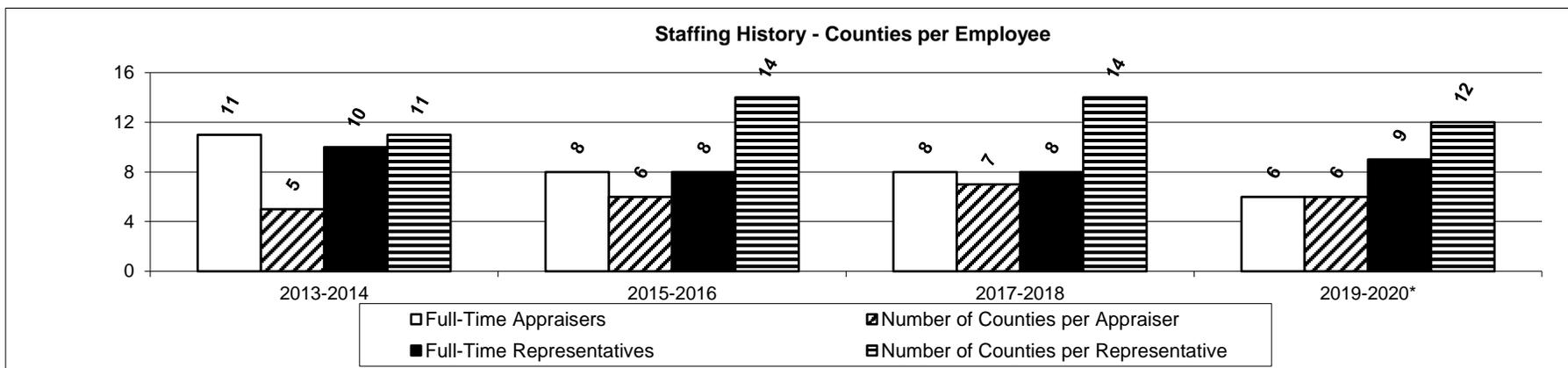
**HB Section(s): 4.165 and 4.170**

**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 2019-2020 cycle is incomplete as studies are not finalized until May, 2021.

**PROGRAM DESCRIPTION**

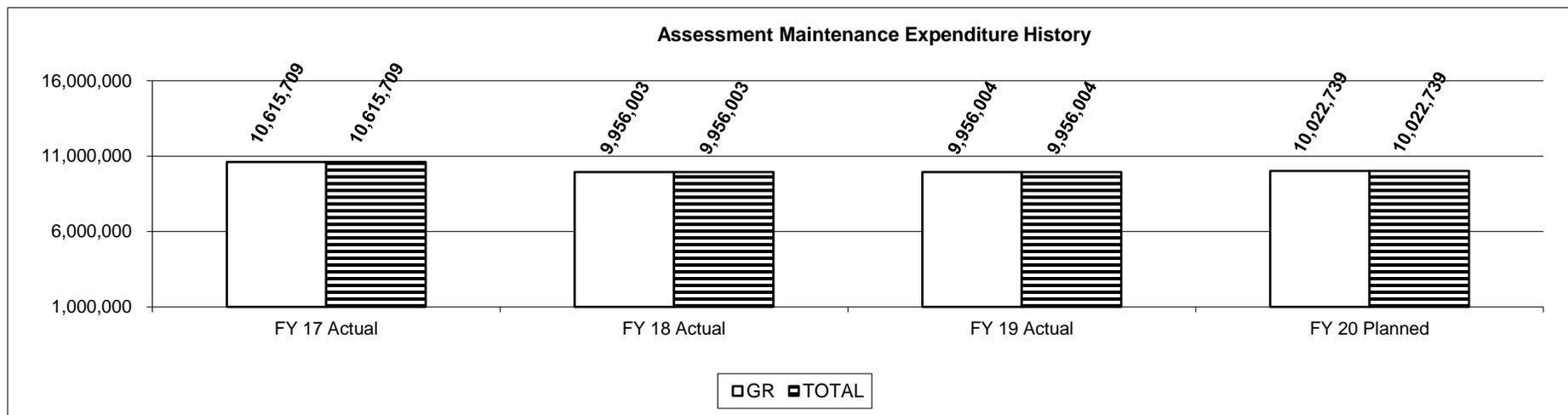
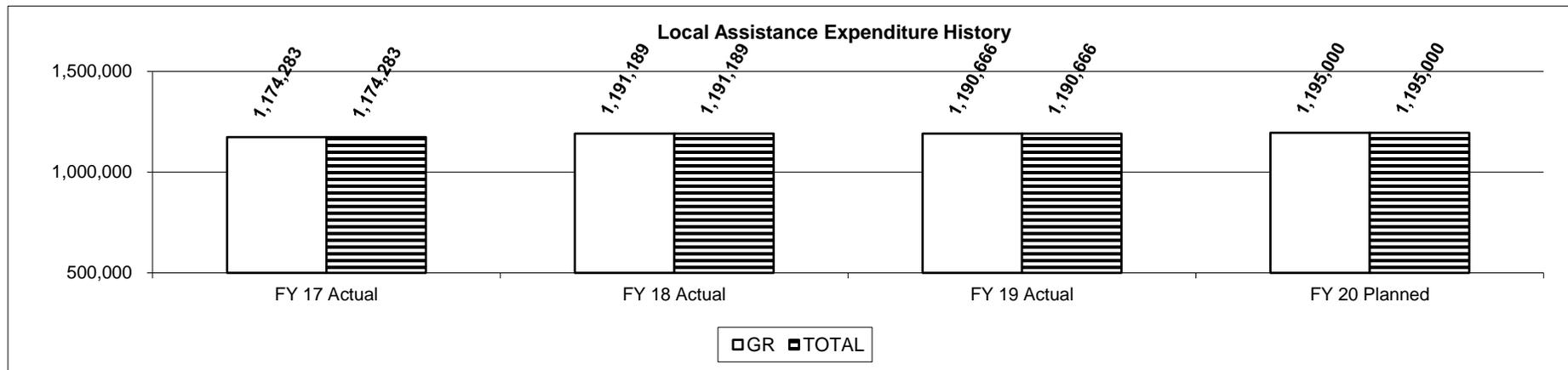
**Department - Revenue/State Tax Commission**

**HB Section(s): 4.165 and 4.170**

**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): 4.165 and 4.170**

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

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

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

N/A

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

Section X, Article 14, Constitution of Missouri, Chapters 53, 137, and 138 RSMo

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

N/A

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

N/A

**NEW DECISION ITEM**

RANK: 2 OF 5

<b>Department - Revenue</b>		<b>Budget Unit</b>	<u>86911C</u>
<b>Division - State Tax Commission</b>		<b>HB Section</b>	<u>4.165</u>
<b>DI Name</b>	<u>Pay Plan - FY 2020 Cost to Continue</u>	<b>DI#</b>	<u>0000013</u>

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request				FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	30,976	0	0	30,976	0	0	0	0
EE	0	0	0	0	0	0	0	0
PSD	0	0	0	0	0	0	0	0
TRF	0	0	0	0	0	0	0	0
<b>Total</b>	<b>30,976</b>	<b>0</b>	<b>0</b>	<b>30,976</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	37.00	0.00	0.00	37.00	0.00	0.00	0.00	0.00

<b>Est. Fringe</b>	<u>511,737</u>	<u>0</u>	<u>0</u>	<u>511,737</u>
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	<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 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 2020 budget includes appropriation authority for a 3% pay increase for employees beginning January 1, 2020. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2021.

**NEW DECISION ITEM**

RANK: 2 OF 5

<b>Department - Revenue</b>			<b>Budget Unit</b>	<u>86911C</u>
<b>Division - State Tax Commission</b>				
<b>DI Name</b>	<b>Pay Plan - FY 2020 Cost to Continue</b>	<b>DI# 0000013</b>	<b>HB Section</b>	<u>4.165</u>

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

The appropriated amount for the Fiscal Year 2020 pay plan was based on a 3% pay increase for employees beginning January 1, 2020. The Fiscal Year 2021 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.**

<b>Budget Object Class/Job Class</b>	<b>Dept Req GR DOLLARS</b>	<b>Dept Req GR FTE</b>	<b>Dept Req FED DOLLARS</b>	<b>Dept Req FED FTE</b>	<b>Dept Req OTHER DOLLARS</b>	<b>Dept Req OTHER FTE</b>	<b>Dept Req TOTAL DOLLARS</b>	<b>Dept Req TOTAL FTE</b>	<b>Dept Req One-Time DOLLARS</b>
100-Salaries and Wages	30,976	37.0					30,976	37.0	
<b>Total PS</b>	<b>30,976</b>	<b>37.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>30,976</b>	<b>37.0</b>	<b>0</b>
<b>Grand Total</b>	<b>30,976</b>	<b>37.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>30,976</b>	<b>37.0</b>	<b>0</b>

<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
100-Salaries and Wages							0	0.0	
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>STATE TAX COMMISSION</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,078	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	498	0.00	0	0.00
RESEARCH ANAL II	0	0.00	0	0.00	687	0.00	0	0.00
EXECUTIVE I	0	0.00	0	0.00	572	0.00	0	0.00
LOCAL ASST REP II TAX COMM	0	0.00	0	0.00	10,888	0.00	0	0.00
LOCAL ASST SPV TAX COMM	0	0.00	0	0.00	2,490	0.00	0	0.00
APPRAISAL SPECIALIST	0	0.00	0	0.00	920	0.00	0	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	0	0.00	1,897	0.00	0	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	2,031	0.00	0	0.00
CHIEF COUNSEL	0	0.00	0	0.00	1,100	0.00	0	0.00
COMMISSION MEMBER	0	0.00	0	0.00	3,295	0.00	0	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	1,648	0.00	0	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	2,946	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	926	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>30,976</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$30,976</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$30,976</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**NEW DECISION ITEM**

RANK: 2 OF 5

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>86911C</u>
<b>Division - State Tax Commission</b>	
<b>DI Name</b> <u>Market Adjustment Pay Plan - FY 2020</u>	<b>HB Section</b> <u>4.165</u>
<b>Cost to Continue</b> <u>DI# 0000014</u>	

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request			
	GR	Federal	Other	Total
PS	29,697	0	0	29,697
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>29,697</b>	<b>0</b>	<b>0</b>	<b>29,697</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	9,533	0	0	9,533
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds:

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

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

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

The FY 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. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2021.

**NEW DECISION ITEM**

RANK: 2 OF 5

<b>Department - Revenue</b>		<b>Budget Unit</b> <u>86911C</u>
<b>Division - State Tax Commission</b>		
<b>DI Name</b> <u>Market Adjustment Pay Plan - FY 2020</u>	<b>DI#</b> <u>0000014</u>	<b>HB Section</b> <u>4.165</u>
<b>Cost to Continue</b>		

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

The appropriated amount for the Fiscal Year 2020 pay plan was based on a CBIZ compensation study which identified job classes below the market median pay level and job classes below the market-based minimum, with salary increases beginning on January 1, 2020. The Fiscal Year 2021 requested amount will provide funding for salary increases for impacted employees for a full fiscal year.

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

<b>Budget Object Class/Job Class</b>	<b>Dept Req GR DOLLARS</b>	<b>Dept Req GR FTE</b>	<b>Dept Req FED DOLLARS</b>	<b>Dept Req FED FTE</b>	<b>Dept Req OTHER DOLLARS</b>	<b>Dept Req OTHER FTE</b>	<b>Dept Req TOTAL DOLLARS</b>	<b>Dept Req TOTAL FTE</b>	<b>Dept Req One-Time DOLLARS</b>
100-Salaries and Wages	29,697						29,697	0.0	
<b>Total PS</b>	<b>29,697</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>29,697</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>29,697</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>29,697</b>	<b>0.0</b>	<b>0</b>

<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
100-Salaries and Wages							0	0.0	
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>STATE TAX COMMISSION</b>								
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>								
LOCAL ASST REP II TAX COMM	0	0.00	0	0.00	27,188	0.00	0	0.00
LOCAL ASST SPV TAX COMM	0	0.00	0	0.00	2,509	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>29,697</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$29,697</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$29,697</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**NEW DECISION ITEM**

RANK: 2 OF 5

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>86911C</u>
<b>Division - State Tax Commission</b>	
<b>DI Name</b> <u>Mileage Reimbursement Rate Increase</u> <b>DI#</b> <u>0000015</u>	<b>HB Section</b> <u>4.165</u>

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request				FY 2021 Governor's Recommendation				
	GR	Federal	Other	Total	GR	Federal	Other	Total	
PS	0	0	0	0	PS	0	0	0	0
EE	1,489	0	0	1,489	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>1,489</b>	<b>0</b>	<b>0</b>	<b>1,489</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

**2. 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: <u>Mileage Reimbursement Rate Increase</u>	

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

Departments were appropriated FY 2020 funding for a \$.06 increase in the mileage reimbursement rate, from \$.37 to \$.43, the first year of a proposed three-year \$.18 increase. This request is for an additional \$.06 increase, which would bring the mileage reimbursement rate to \$.49.

**NEW DECISION ITEM**

RANK: 2 OF 5

<b>Department - Revenue</b>			<b>Budget Unit</b>	<u>86911C</u>	
<b>Division - State Tax Commission</b>					
<b>DI Name</b>	<u>Mileage Reimbursement Rate Increase</u>	<b>DI#</b>	<u>0000015</u>	<b>HB Section</b>	<u>4.165</u>

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

This request will increase the State of Missouri mileage reimbursement rate from \$.43 to \$.49. As can be seen in the table below, the current federal mileage reimbursement rate is \$.58.

Mileage Reimbursement Rates								
	Jan. 1, 2013 - Dec. 31, 2013	Jan. 1, 2014 - Dec. 31, 2014	Jan. 1, 2015 - Dec. 31, 2015	Jan. 1, 2016 - Dec. 31, 2016	Jan. 1, 2017 - Dec. 31, 2017	Jan. 1, 2018 - Dec. 31, 2018	Jan. 1, 2019 - June 30, 2019	July 1, 2019 - June 30, 2020
IRS	56.5	56	57.5	54	53.5	54.5	58	58
State of Missouri	37	37	37	37	37	37	37	43

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
							0		
<b>Total EE</b>	<u>1,489</u>		<u>0</u>		<u>0</u>		<u>1,489</u>		<u>0</u>
<b>Grand Total</b>	<u>1,489</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>1,489</u>	<u>0.0</u>	<u>0</u>

**NEW DECISION ITEM**

RANK: 2 OF 5

<b>Department - Revenue</b>			<b>Budget Unit</b> <u>86911C</u>						
<b>Division - State Tax Commission</b>									
<b>DI Name</b> <u>Mileage Reimbursement Rate Increase</u>	<b>DI#</b> <u>0000015</u>			<b>HB Section</b> <u>4.165</u>					
<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
							0		
							0		
							0		
							0		
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Grand Total</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>STATE TAX COMMISSION</b>								
<b>Mileage Reimburse Rate Incr - 0000015</b>								
TRAVEL, IN-STATE	0	0.00	0	0.00	1,489	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,489</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,489</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,489	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**CORE DECISION ITEM**

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>87016C</u>
<b>Division - State Tax Commission</b>	
<b>Core - Assessment Maintenance</b>	<b>HB Section</b> <u>4.17</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request					FY 2021 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	10,022,739	0	0	10,022,739	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>10,022,739</b>	<b>0</b>	<b>0</b>	<b>10,022,739</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

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

**2. CORE DESCRIPTION**

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 \$10,022,739 will provide reimbursements to counties at just under \$3.00 per parcel based upon the 2018 parcel count of 3,340,913.

The median cost per parcel required to implement the statewide assessment program stands at \$18.64. The core request provides funding to pay for 13% of the actual cost required to assess property in the State of Missouri with the balance of 87% being borne by local government and public school districts.

Property tax revenues in 2018 were approximately \$7.9 billion, of which roughly \$5.5 billion provides funding to local public schools.

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

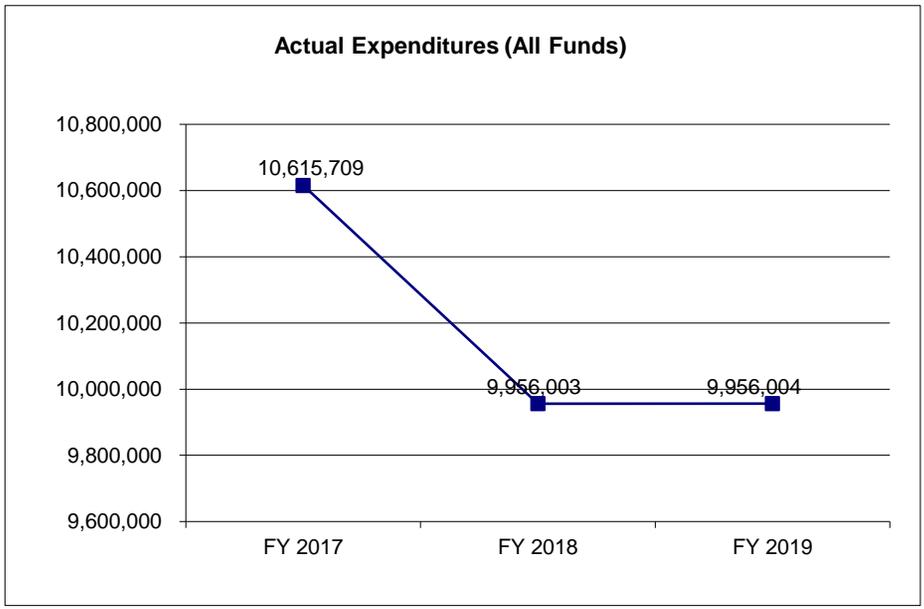
Assessment Maintenance

**CORE DECISION ITEM**

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>87016C</u>
<b>Division - State Tax Commission</b>	
<b>Core - Assessment Maintenance</b>	<b>HB Section</b> <u>4.17</u>

**4. FINANCIAL HISTORY**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Current Yr.
Appropriation (All Funds)	11,531,622	9,956,004	9,956,004	10,022,739
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	(866,060)	0	0	0
Budget Authority (All Funds)	10,665,562	9,956,004	9,956,004	10,022,739
Actual Expenditures (All Funds)	10,615,709	9,956,003	9,956,004	N/A
Unexpended (All Funds)	49,853	1	0	N/A
Unexpended, by Fund:				
General Revenue	49,853	1	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Current Year 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**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	10,022,739	0	0	10,022,739	
	<b>Total</b>	<b>0.00</b>	<b>10,022,739</b>	<b>0</b>	<b>0</b>	<b>10,022,739</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	10,022,739	0	0	10,022,739	
	<b>Total</b>	<b>0.00</b>	<b>10,022,739</b>	<b>0</b>	<b>0</b>	<b>10,022,739</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	10,022,739	0	0	10,022,739	
	<b>Total</b>	<b>0.00</b>	<b>10,022,739</b>	<b>0</b>	<b>0</b>	<b>10,022,739</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>ASSESSMENT MAINTENANCE</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	9,956,004	0.00	10,022,739	0.00	10,022,739	0.00	0	0.00	
TOTAL - PD	9,956,004	0.00	10,022,739	0.00	10,022,739	0.00	0	0.00	
<b>TOTAL</b>	<b>9,956,004</b>	<b>0.00</b>	<b>10,022,739</b>	<b>0.00</b>	<b>10,022,739</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Assmnt Maint \$3/parcel 2019 Ct - 1860010</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	31,536	0.00	0	0.00	
TOTAL - PD	0	0.00	0	0.00	31,536	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>31,536</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$9,956,004</b>	<b>0.00</b>	<b>\$10,022,739</b>	<b>0.00</b>	<b>\$10,054,275</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ASSESSMENT MAINTENANCE</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	9,956,004	0.00	10,022,739	0.00	10,022,739	0.00	0	0.00
<b>TOTAL - PD</b>	<b>9,956,004</b>	<b>0.00</b>	<b>10,022,739</b>	<b>0.00</b>	<b>10,022,739</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$9,956,004</b>	<b>0.00</b>	<b>\$10,022,739</b>	<b>0.00</b>	<b>\$10,022,739</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$9,956,004	0.00	\$10,022,739	0.00	\$10,022,739	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**NEW DECISION ITEM**

RANK: 5 OF 5

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>87016C</u>
<b>Division - State Tax Commission</b>	
<b>DI Name - Assmnt Maint \$3/parcel 2019 Ct</b> <span style="float:right"><b>DI# 1860010</b></span>	<b>HB Section</b> <u>4.17</u>

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	31,536	0	0	31,536
TRF	0	0	0	0
<b>Total</b>	<b>31,536</b>	<b>0</b>	<b>0</b>	<b>31,536</b>
FTE	0.00	0.00	0.00	0.00

	FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

**2. 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 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 \$31,536, and the core request in the amount of \$10,022,739, will provide funding at \$3.00 per parcel utilizing the 2019 parcel count of 3,351,425 for FY-2021.

**NEW DECISION ITEM**

RANK: 5 OF 5

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>87016C</u>
<b>Division - State Tax Commission</b>	
<b>DI Name - Assmnt Maint \$3/parcel 2019 Ct</b> <b>DI# 1860010</b>	<b>HB Section</b> <u>4.17</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.)**

3,351,425 parcels X \$3.00 per parcel - \$10,054,275, less core request of \$10,022,739 = \$31,536 NDI request.

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

<b>Budget Object Class/Job Class</b>	<b>Dept Req GR DOLLARS</b>	<b>Dept Req GR FTE</b>	<b>Dept Req FED DOLLARS</b>	<b>Dept Req FED FTE</b>	<b>Dept Req OTHER DOLLARS</b>	<b>Dept Req OTHER FTE</b>	<b>Dept Req TOTAL DOLLARS</b>	<b>Dept Req TOTAL FTE</b>	<b>Dept Req One-Time DOLLARS</b>
							0		
							0	0.0	
<b>Total PS</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions	31,536						31,536		
<b>Total PSD</b>	<u>31,536</u>		<u>0</u>		<u>0</u>		<u>31,536</u>		<u>0</u>
Transfers									
<b>Total TRF</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Grand Total</b>	<u>31,536</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>31,536</u>	<u>0.0</u>	<u>0</u>

**NEW DECISION ITEM**

RANK: 5 OF 5

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>87016C</u>
<b>Division - State Tax Commission</b>	
<b>DI Name - Assmnt Maint \$3/parcel 2019 Ct</b> <span style="float:right"><b>DI# 1860010</b></span>	<b>HB Section</b> <u>4.17</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
							0		
							0	0.0	
<b>Total PS</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
<b>Total PSD</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							0		
<b>Total TRF</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Grand Total</b>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>

**NEW DECISION ITEM**

RANK:     5                          OF     5    

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>    87016C    </u>
<b>Division - State Tax Commission</b>	
<b>DI Name - Assmnt Maint \$3/parcel 2019 Ct</b> <b>DI# 1860010</b>	<b>HB Section</b> <u>    4.17    </u>

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

**6a. Provide an activity measure(s) for the program.**

The Local Assistance 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 2019 - 2020 assessment cycle is January 1, 2019 - December 31, 2020).

**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

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

N/A

NEW DECISION ITEM

RANK: 5 OF 5

Department - Revenue	Budget Unit	<u>87016C</u>
Division - State Tax Commission		
DI Name - Assmnt Maint \$3/parcel 2019 Ct	DI# 1860010	HB Section <u>4.17</u>

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

N/A

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ASSESSMENT MAINTENANCE</b>								
<b>Assmnt Maint \$3/parcel 2019 Ct - 1860010</b>								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	31,536	0.00	0	0.00
<b>TOTAL - PD</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>31,536</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$31,536</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$31,536	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

# **STATE LOTTERY COMMISSION**

## Overview

### Missouri State Lottery

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

The Lottery's mission is to help fund educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

Fiscal Year 2019 ticket sales exceeded \$1 billion for the ninth year in a row and were highest in Lottery history. The amount of profit transferred to the Lottery Proceeds Fund for education was the highest on record at \$323 million.

Over the past 33 years, the Lottery has sold \$24 billion in product and transferred profits of more than \$6.3 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 33-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to less than 5 percent – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future. In addition, the Lottery is committed to responsible gaming practices and the integrity of all our games and products.

**FLEXIBILITY REQUEST FORM**

<b>BUDGET UNIT NUMBER:</b> 87212C	<b>DEPARTMENT:</b> REVENUE
<b>BUDGET UNIT NAME:</b> MISSOURI LOTTERY COMMISSION	
<b>HOUSE BILL SECTION:</b> 4.180	<b>DIVISION:</b> MISSOURI LOTTERY COMMISSION

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

**DEPARTMENT REQUEST**

Fund - 0657 Lottery Enterprise Fund:  
 Personal Services - \$732,523 - 10%      Expense and Equipment - \$896,957 - 10%      Vendor Costs - \$2,937,148 - 10%      Pull-Tab Costs - \$919,439 - 10%

**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.

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87212C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<b>4.180</b>
<b>Core -</b>	<b>OPERATING</b>		

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request			
	GR	Federal	Other	Total
PS	0	0	7,325,225	7,325,225
EE	0	0	52,525,733	52,525,733
PSD	0	0	9,450	9,450
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>59,860,408</b>	<b>59,860,408</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>153.50</b>	<b>153.50</b>

	FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0			0
EE				0
PSD				0
TRF				0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>153.50</b>	<b>153.50</b>

<b>Est. Fringe</b>	0	0	4,433,164	4,433,164
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

**2. CORE DESCRIPTION**

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

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

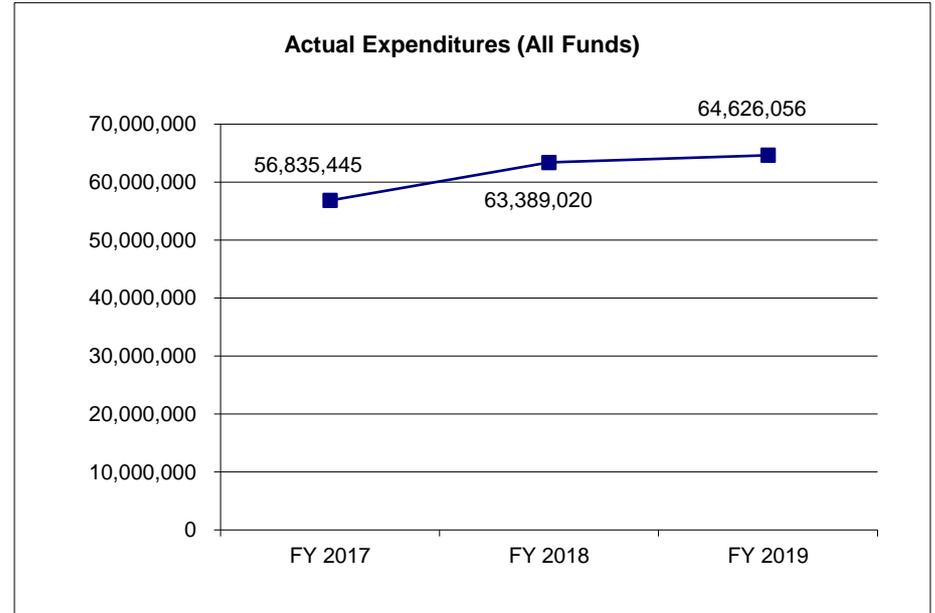
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87212C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<b>4.180</b>
<b>Core -</b>	<b>OPERATING</b>		

**4. FINANCIAL HISTORY**

	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Current Yr.</u>
Appropriation (All Funds)	58,794,241	66,337,646	67,653,558	59,860,408
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	58,794,241	66,337,646	67,653,558	N/A
Actual Expenditures (All Funds)	56,835,445	63,389,020	64,626,056	N/A
Unexpended (All Funds)	1,958,796	2,948,626	3,027,502	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,958,796	2,948,626	3,027,502	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 \$2,000,000 in FY 17, \$5,420,000 in FY 18, and \$2,610,490 in FY 19 for sales-related vendor costs due to removal of estimated "E" appropriation on Expense and Equipment and separate appropriation for advertising in FY 2014, subsequent breakout of vendor costs as a separate appropriation in FY 2015, and breakout of Pull-Tab vendor costs as an additional appropriation in FY 17, with no flexibility between appropriations.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE  
LOTTERY COMMISSION - OPERATING**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	153.50	0	0	7,325,225	7,325,225	
	EE	0.00	0	0	52,524,702	52,524,702	
	PD	0.00	0	0	9,450	9,450	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>59,859,377</b>	<b>59,859,377</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reallocation	735 9157 EE	0.00	0	0	1,031	1,031	FY 20 mileage reimbursement increase reallocation
<b>NET DEPARTMENT CHANGES</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,031</b>	<b>1,031</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	153.50	0	0	7,325,225	7,325,225	
	EE	0.00	0	0	52,525,733	52,525,733	
	PD	0.00	0	0	9,450	9,450	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>59,860,408</b>	<b>59,860,408</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	153.50	0	0	7,325,225	7,325,225	
	EE	0.00	0	0	52,525,733	52,525,733	
	PD	0.00	0	0	9,450	9,450	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>59,860,408</b>	<b>59,860,408</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>LOTTERY COMMISSION - OPERATIN</b>									
<b>CORE</b>									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	6,841,030	153.86	7,325,225	153.50	7,325,225	153.50	0	0.00	
TOTAL - PS	6,841,030	153.86	7,325,225	153.50	7,325,225	153.50	0	0.00	
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	57,783,631	0.00	52,524,702	0.00	52,525,733	0.00	0	0.00	
TOTAL - EE	57,783,631	0.00	52,524,702	0.00	52,525,733	0.00	0	0.00	
PROGRAM-SPECIFIC									
LOTTERY ENTERPRISE	1,395	0.00	9,450	0.00	9,450	0.00	0	0.00	
TOTAL - PD	1,395	0.00	9,450	0.00	9,450	0.00	0	0.00	
<b>TOTAL</b>	<b>64,626,056</b>	<b>153.86</b>	<b>59,859,377</b>	<b>153.50</b>	<b>59,860,408</b>	<b>153.50</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY20-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	0	0.00	0	0.00	107,769	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	107,769	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>107,769</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	0	0.00	0	0.00	32,913	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	32,913	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>32,913</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Mileage Reimburse Rate Incr - 0000015</b>									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	0	0.00	1,031	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	1,031	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,031</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>Lottery Advertising Increase - 1860080</b>								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	0	0.00	0	0.00	5,000,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	5,000,000	0.00	0	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>5,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$64,626,056</b>	<b>153.86</b>	<b>\$59,859,377</b>	<b>153.50</b>	<b>\$65,002,121</b>	<b>153.50</b>	<b>\$0</b>	<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	131,792	3.98	137,015	4.00	137,015	4.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	153,685	5.91	171,911	6.00	171,911	6.00	0	0.00
COMPUTER OPER I	23,517	0.79	30,612	1.00	30,612	1.00	0	0.00
COMPUTER OPER II	24,511	0.82	32,661	1.00	32,661	1.00	0	0.00
COMPUTER OPER III	58,849	1.60	63,714	2.00	63,714	2.00	0	0.00
COMPUTER OPERATIONS SPV II	40,652	0.79	55,409	1.00	55,409	1.00	0	0.00
INFORMATION TECHNOLOGIST I	110,894	3.28	138,910	3.00	138,910	3.00	0	0.00
INFORMATION TECHNOLOGIST II	42,321	1.00	42,985	1.00	42,985	1.00	0	0.00
INFORMATION TECHNOLOGIST III	38,790	0.93	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	116,386	2.33	158,086	3.00	158,086	3.00	0	0.00
INFORMATION TECHNOLOGY SUPV	76,139	1.00	81,094	1.00	81,094	1.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	286,336	4.87	298,644	5.00	298,644	5.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	62,877	1.00	64,915	1.00	64,915	1.00	0	0.00
INFO TECHNOLOGY MANAGER	83,035	1.00	84,962	1.00	84,962	1.00	0	0.00
STOREKEEPER II	87,677	3.00	108,173	3.00	108,173	3.00	0	0.00
AUDITOR II	48,189	1.00	48,941	1.00	48,941	1.00	0	0.00
ACCOUNTANT I	37,403	1.02	35,879	1.00	35,879	1.00	0	0.00
ACCOUNTING SPECIALIST II	54,597	1.00	56,156	1.00	56,156	1.00	0	0.00
ACCOUNTING GENERALIST II	86,202	2.00	88,975	2.00	88,975	2.00	0	0.00
RESEARCH ANAL III	57,250	1.09	52,518	1.00	52,518	1.00	0	0.00
PUBLIC INFORMATION COOR	151,233	3.73	235,121	4.00	185,121	4.00	0	0.00
EXECUTIVE I	323,160	9.26	346,279	9.00	346,279	9.00	0	0.00
EXECUTIVE II	86,178	2.00	88,951	2.00	88,951	2.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	139,419	3.00	142,674	3.00	142,674	3.00	0	0.00
MAINTENANCE SPV II	48,972	1.04	50,277	1.00	50,277	1.00	0	0.00
GRAPHIC ARTS SPEC III	44,315	1.01	44,924	1.00	44,924	1.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	214,154	7.73	237,337	7.50	237,337	7.50	0	0.00
LOTTERY INSIDE SALES REP	173,063	5.76	160,347	5.00	160,347	5.00	0	0.00
LOTTERY SALES REPRESENTATIVE	383,812	10.46	571,506	14.00	571,506	14.00	0	0.00
LOTTERY INSIDE SALES SUPV	77,250	2.00	79,114	2.00	79,114	2.00	0	0.00
LOTTERY SALES COORDINATOR	394,010	8.00	416,176	8.00	416,176	8.00	0	0.00
LOTTERY INSIDE SALES REP II	71,786	2.22	99,784	3.00	99,784	3.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>CORE</b>								
LOTTERY SALES REP II	1,197,086	30.23	1,105,792	27.00	1,105,792	27.00	0	0.00
LOTTERY SECURITY SPECIALIST	148,311	3.00	167,997	3.00	167,997	3.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	152,301	1.92	0	0.00	162,652	2.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	2,711	0.04	67,100	1.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	3,879	0.04	95,552	1.00	0	0.00	0	0.00
HUMAN RESOURCES MGR B1	65,012	1.00	66,319	1.00	66,319	1.00	0	0.00
RESEARCH MANAGER B1	62,800	1.00	64,127	1.00	64,127	1.00	0	0.00
LOTTERY MGR B1	758,223	12.70	328,242	6.00	851,519	13.00	0	0.00
LOTTERY MGR B2	26,000	0.41	391,636	6.00	0	0.00	0	0.00
LOTTERY MGR B3	3,667	0.04	131,641	1.00	0	0.00	0	0.00
DIVISION DIRECTOR	181,928	2.00	198,500	2.00	198,500	2.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	274,201	3.89	311,999	4.00	291,999	4.00	0	0.00
MISCELLANEOUS PROFESSIONAL	69,333	0.97	0	0.00	70,000	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	49,221	1.00	52,217	1.00	52,217	1.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	117,903	1.00	120,053	1.00	120,053	1.00	0	0.00
<b>TOTAL - PS</b>	<b>6,841,030</b>	<b>153.86</b>	<b>7,325,225</b>	<b>153.50</b>	<b>7,325,225</b>	<b>153.50</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	108,700	0.00	142,694	0.00	143,725	0.00	0	0.00
TRAVEL, OUT-OF-STATE	75,649	0.00	72,900	0.00	72,900	0.00	0	0.00
FUEL & UTILITIES	99,241	0.00	120,775	0.00	120,775	0.00	0	0.00
SUPPLIES	863,558	0.00	921,827	0.00	921,827	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	145,664	0.00	197,293	0.00	197,293	0.00	0	0.00
COMMUNICATION SERV & SUPP	299,804	0.00	341,600	0.00	341,600	0.00	0	0.00
PROFESSIONAL SERVICES	52,019,028	0.00	46,756,343	0.00	46,191,227	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	48,251	0.00	54,000	0.00	54,000	0.00	0	0.00
M&R SERVICES	1,248,546	0.00	1,065,655	0.00	1,238,155	0.00	0	0.00
COMPUTER EQUIPMENT	303,914	0.00	778,500	0.00	778,500	0.00	0	0.00
MOTORIZED EQUIPMENT	190,412	0.00	203,450	0.00	203,450	0.00	0	0.00
OFFICE EQUIPMENT	32,356	0.00	46,535	0.00	46,535	0.00	0	0.00
OTHER EQUIPMENT	622,087	0.00	871,703	0.00	871,703	0.00	0	0.00
PROPERTY & IMPROVEMENTS	274,541	0.00	460,000	0.00	460,000	0.00	0	0.00
BUILDING LEASE PAYMENTS	86,236	0.00	103,750	0.00	103,750	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	1,095,455	0.00	93,950	0.00	486,566	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>CORE</b>								
MISCELLANEOUS EXPENSES	270,189	0.00	293,727	0.00	293,727	0.00	0	0.00
<b>TOTAL - EE</b>	<b>57,783,631</b>	<b>0.00</b>	<b>52,524,702</b>	<b>0.00</b>	<b>52,525,733</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
REFUNDS	1,395	0.00	9,450	0.00	9,450	0.00	0	0.00
<b>TOTAL - PD</b>	<b>1,395</b>	<b>0.00</b>	<b>9,450</b>	<b>0.00</b>	<b>9,450</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$64,626,056</b>	<b>153.86</b>	<b>\$59,859,377</b>	<b>153.50</b>	<b>\$59,860,408</b>	<b>153.50</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$64,626,056	153.86	\$59,859,377	153.50	\$59,860,408	153.50		0.00

**PROGRAM DESCRIPTION**

**Department** REVENUE

**HB Section(s):** 4.180-4.195

**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 \$85.6 million in retailer commissions and incentives in FY 2019 (unaudited).
- 2.) **Lottery Players** - \$1.0 billion paid to players in prizes in FY 2019 (unaudited).
- 3.) **Minority and Women-owned Businesses** - \$17.2 million and \$6.5 million to minority and women-owned businesses, respectively, in FY 2019, for participation rates of 12% and 5%, respectively.

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

- 1.) **Player Satisfaction** - Increases in ticket sales reflect player satisfaction. FY 2019 sales were \$1.5 billion (unaudited), the highest in Missouri Lottery history.
- 2.) **Retailer Satisfaction** - 2018 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.43 out of 5, up from 2017's rating of 4.26 and 2016's rating of 4.06.

**PROGRAM DESCRIPTION**

**Department** REVENUE

**HB Section(s):** 4.180-4.195

**Program Name** MISSOURI LOTTERY COMMISSION

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

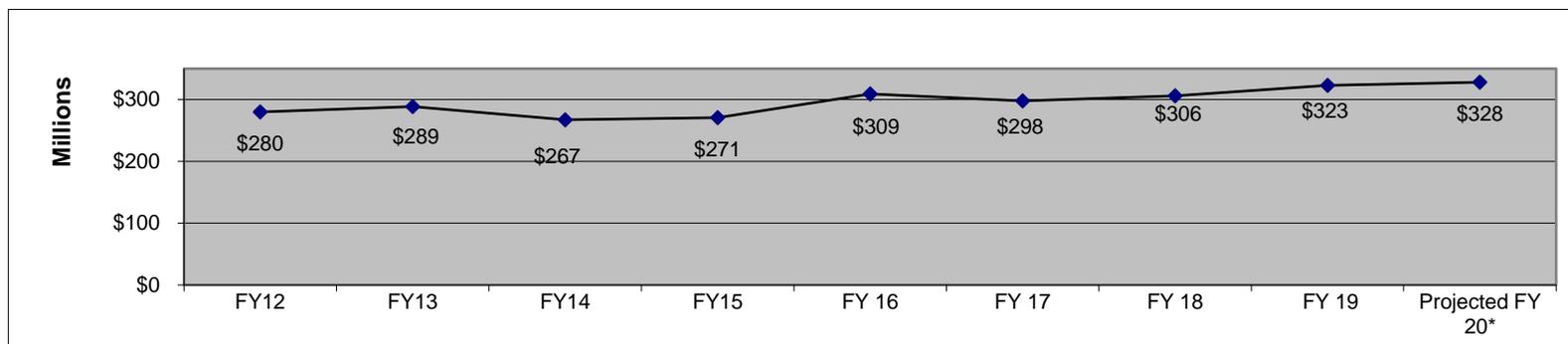
**3.) Responsible Gaming** - Missouri Lottery has achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who classify themselves as problem gamblers.

**4.) Statutory audits** - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm. The most recent SAO audit, covering the two years ended June 30, 2018, contained no findings and an "Excellent" rating.

**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 19 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 20 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, plus FY 19 proceeds not transferred until FY 20 of \$23.7 million

**PROGRAM DESCRIPTION**

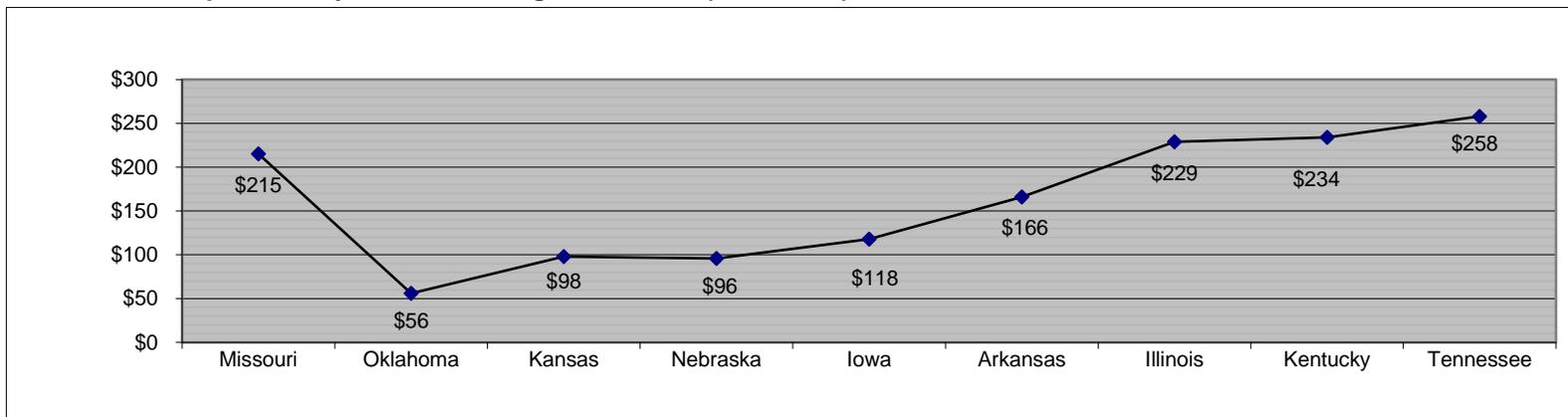
**Department** REVENUE

**HB Section(s):** 4.180-4.195

**Program Name** MISSOURI LOTTERY COMMISSION

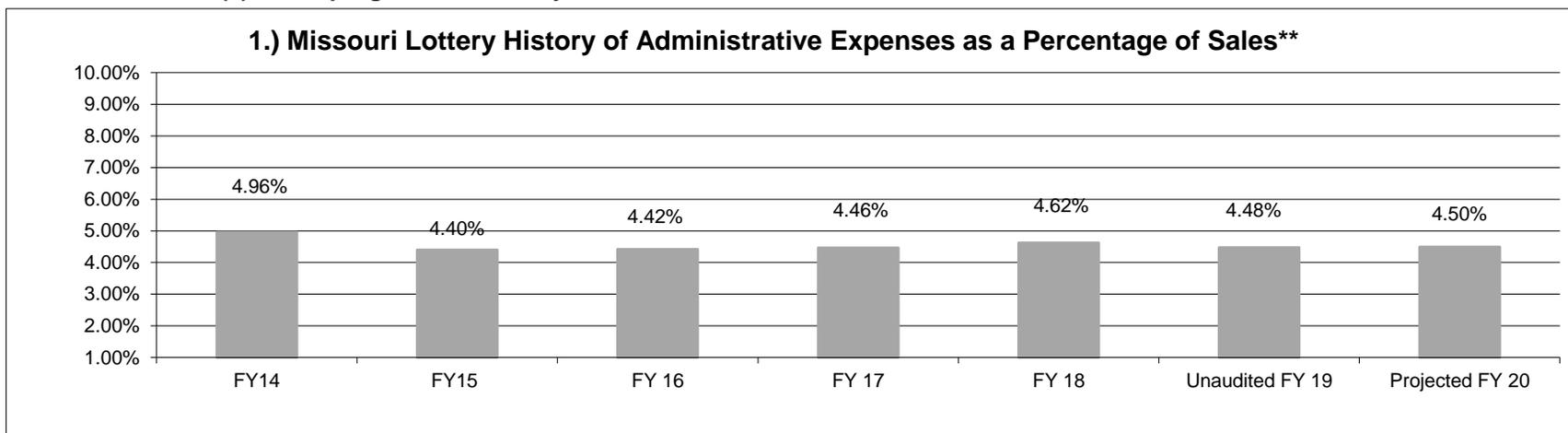
**Program is found in the following core budget(s):** LOTTERY - OPERATING - OTHER FUNDS

**2.) FY 2018 Per Capita Lottery Sales of Contiguous States (Unaudited)**



**3.) State Tax Withholdings and Debt Offsets on Lottery Winnings** - In FY 2019, the Lottery remitted \$5.6 million in state tax withholdings to Missouri Department of Revenue and \$666,000 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**

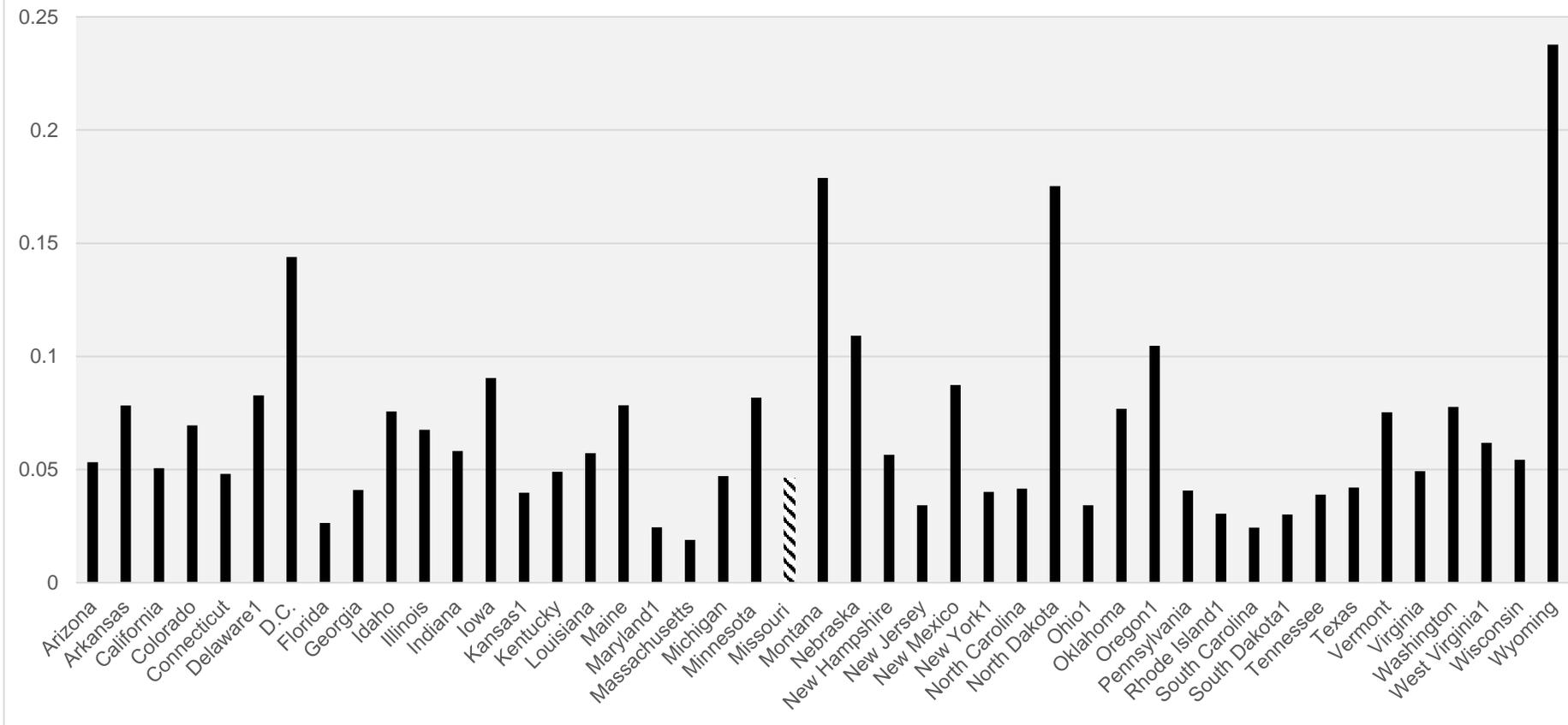
**Department**      **REVENUE**

**HB Section(s):** 4.180-4.195

**Program Name**    **MISSOURI LOTTERY COMMISSION**

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

**1a.) Lottery Industry FY18 Administrative Expense as a Percentage of Sales**



In FY 18, Missouri Lottery's administrative expenses were 4.62% of sales compared to the FY 18 U.S. Lottery industry average of 6.74%.

Source: *La Fleur's 2019 World Lottery Almanac* © 2019 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

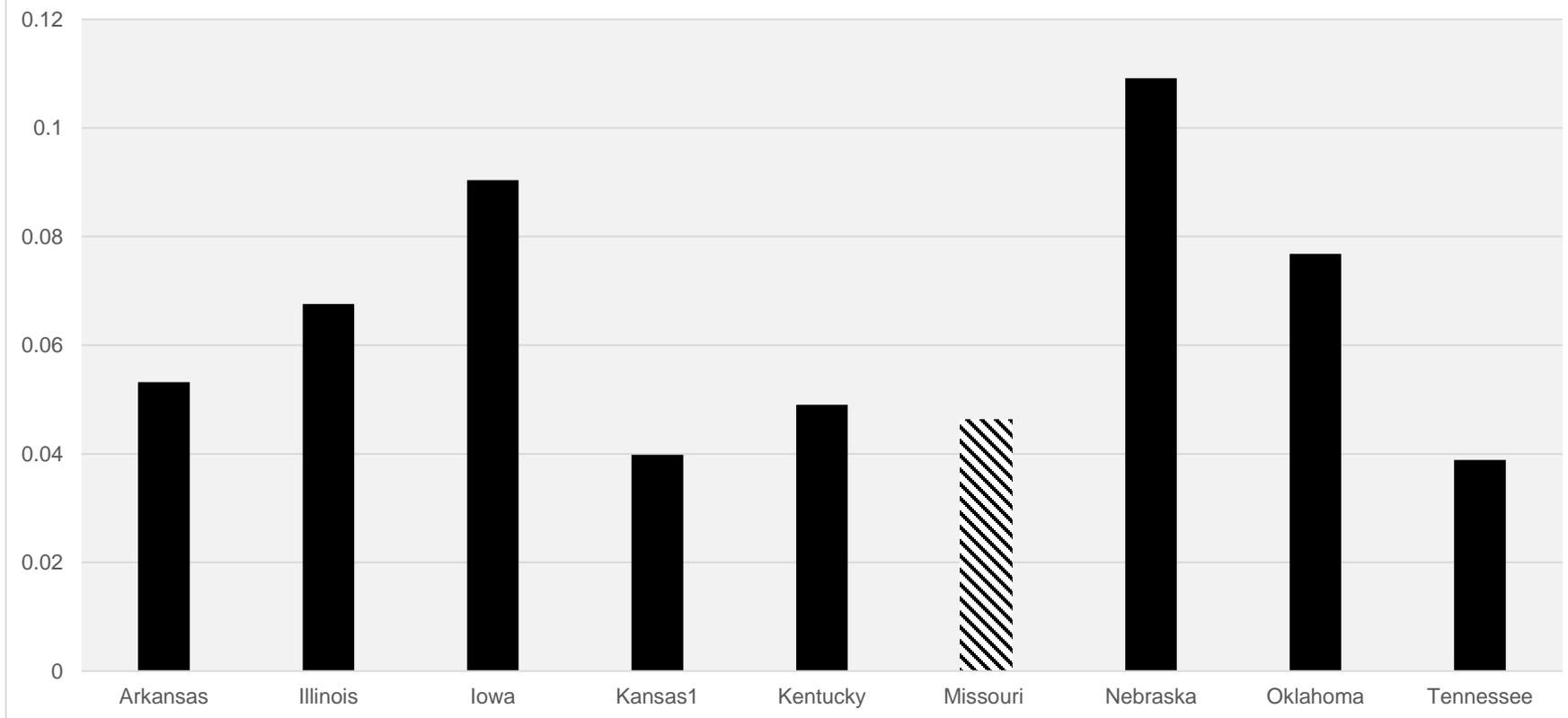
Department REVENUE

HB Section(s): 4.180-4.195

Program Name MISSOURI LOTTERY COMMISSION

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

1b.) Contiguous States FY18 Administrative Expense as a Percentage of Sales



In FY 18, Missouri Lottery's administrative expenses were 4.62% of sales compared to the contiguous state lotteries' average of 6.35%.

Source: *La Fleur's 2019 World Lottery Almanac* © 2019 TLF Publications, Inc. All rights reserved.

**PROGRAM DESCRIPTION**

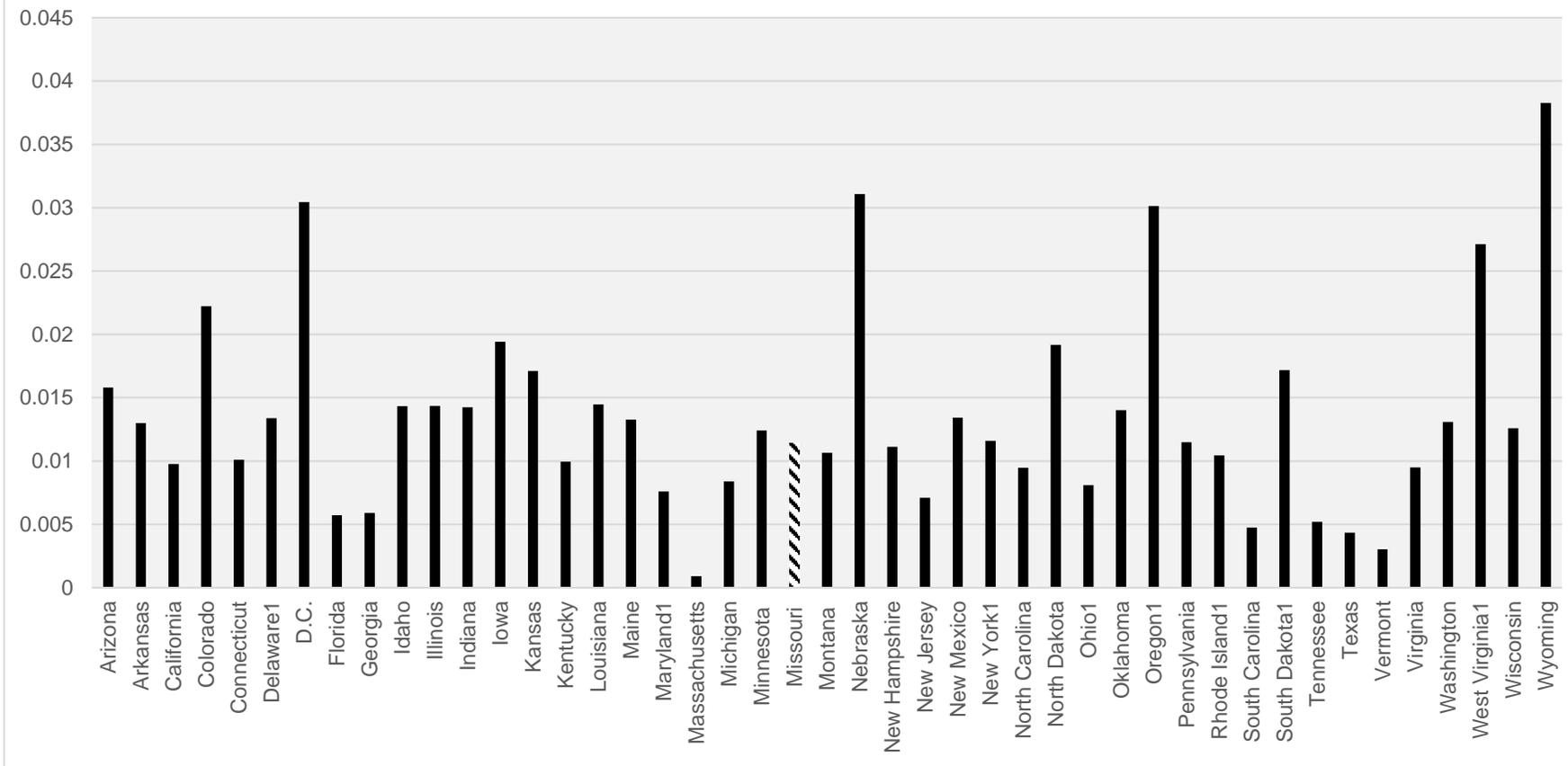
**Department**      **REVENUE**

**HB Section(s):** 4.180-4.195

**Program Name**    **MISSOURI LOTTERY COMMISSION**

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

**2.) Lottery Industry FY18 Advertising Budget as a Percentage of Sales**



In FY 18, Missouri Lottery's advertising budget was 1.14% of sales compared to the FY 18 U.S. Lottery industry average of 1.34%.

Source: *La Fleur's 2019 World Lottery Almanac* © 2019 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

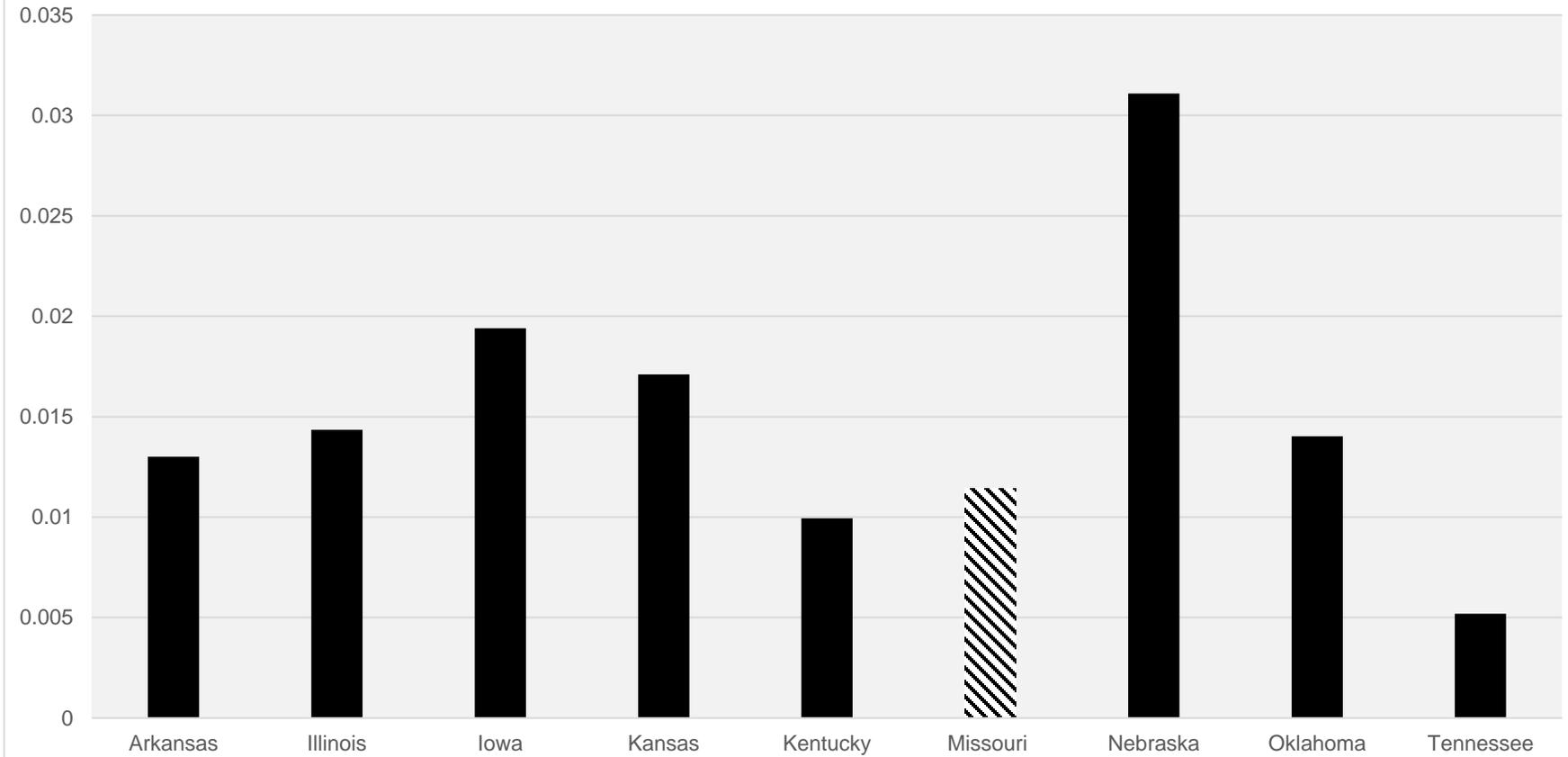
Department REVENUE

HB Section(s): 4.180-4.195

Program Name MISSOURI LOTTERY COMMISSION

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

2a.) Contiguous States FY18 Advertising Budget as a Percentage of Sales



In FY 18, Missouri Lottery's advertising budget was 1.14% of sales compared to contiguous state lotteries' average of 1.51%.

Source: *La Fleur's 2019 World Lottery Almanac* © 2019 TLF Publications, Inc. All rights reserved.

**PROGRAM DESCRIPTION**

Department REVENUE

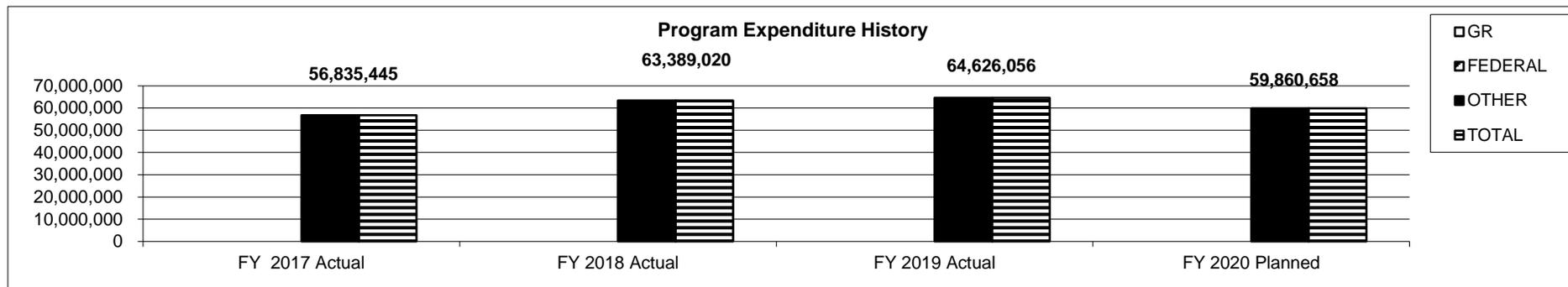
HB Section(s): 4.180-4.195

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 \_\_\_\_\_

<b>Department Revenue</b>	<b>Budget Unit</b> <u>87212N</u>
<b>Division Missouri Lottery Commission</b>	
<b>DI Name Pay Plan - FY 2020 Cost to Continue</b> <b>DI# 0000013</b>	<b>HB Section</b> <u>4.180</u>

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request				FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	0	0	107,769	107,769	0	0	0	0
EE	0	0	0	0	0	0	0	0
PSD	0	0	0	0	0	0	0	0
TRF	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>107,769</b>	<b>107,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

<b>Est. Fringe</b>	0	0	34,594	34,594
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input 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 2020 budget includes appropriation authority for a 3% pay increase for employees beginning January 1, 2020. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2021. A corresponding transfer for the pay plan increase plus estimated fringes from the State Lottery Fund (0682) to the Lottery Enterprise Fund (0657) is not necessary as there is sufficient appropriation authority in the Transfer for Operations budget line.

**NEW DECISION ITEM**

RANK: 2 OF \_\_\_\_\_

<b>Department Revenue</b>			<b>Budget Unit</b>	<u>87212N</u>	
<b>Division Missouri Lottery Commission</b>					
<b>DI Name</b>	<u>Pay Plan - FY 2020 Cost to Continue</u>	<b>DI#</b>	<u>0000013</u>	<b>HB Section</b>	<u>4.180</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 2020 pay plan was based on a 3% pay increase for employees beginning January 1, 2020. The Fiscal Year 2021 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.**

<b>Budget Object Class/Job Class</b>	<b>Dept Req GR DOLLARS</b>	<b>Dept Req GR FTE</b>	<b>Dept Req FED DOLLARS</b>	<b>Dept Req FED FTE</b>	<b>Dept Req OTHER DOLLARS</b>	<b>Dept Req OTHER FTE</b>	<b>Dept Req TOTAL DOLLARS</b>	<b>Dept Req TOTAL FTE</b>	<b>Dept Req One-Time DOLLARS</b>
100-Salaries and Wages					107,769		107,769	0.0	
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>107,769</b>	<b>0.0</b>	<b>107,769</b>	<b>0.0</b>	<b>0</b>
Transfers					0		0		
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>107,769</b>	<b>0.0</b>	<b>107,769</b>	<b>0.0</b>	<b>0</b>

<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
100-Salaries and Wages							0	0.0	
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	2,025	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	2,541	0.00	0	0.00
COMPUTER OPER I	0	0.00	0	0.00	452	0.00	0	0.00
COMPUTER OPER II	0	0.00	0	0.00	454	0.00	0	0.00
COMPUTER OPER III	0	0.00	0	0.00	942	0.00	0	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	792	0.00	0	0.00
INFORMATION TECHNOLOGIST I	0	0.00	0	0.00	2,034	0.00	0	0.00
INFORMATION TECHNOLOGIST II	0	0.00	0	0.00	635	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	2,336	0.00	0	0.00
INFORMATION TECHNOLOGY SUPV	0	0.00	0	0.00	1,198	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	4,391	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	0	0.00	0	0.00	959	0.00	0	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	1,256	0.00	0	0.00
STOREKEEPER II	0	0.00	0	0.00	1,599	0.00	0	0.00
AUDITOR II	0	0.00	0	0.00	723	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	530	0.00	0	0.00
ACCOUNTING SPECIALIST II	0	0.00	0	0.00	830	0.00	0	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	1,315	0.00	0	0.00
RESEARCH ANAL III	0	0.00	0	0.00	776	0.00	0	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	3,343	0.00	0	0.00
EXECUTIVE I	0	0.00	0	0.00	5,089	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	1,315	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	2,074	0.00	0	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	743	0.00	0	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	664	0.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	0	0.00	0	0.00	3,507	0.00	0	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	2,361	0.00	0	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	8,306	0.00	0	0.00
LOTTERY INSIDE SALES SUPV	0	0.00	0	0.00	1,169	0.00	0	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	6,150	0.00	0	0.00
LOTTERY INSIDE SALES REP II	0	0.00	0	0.00	1,456	0.00	0	0.00
LOTTERY SALES REP II	0	0.00	0	0.00	16,342	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>Pay Plan FY20-Cost to Continue - 0000013</b>								
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	2,483	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	2,404	0.00	0	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	980	0.00	0	0.00
RESEARCH MANAGER B1	0	0.00	0	0.00	948	0.00	0	0.00
LOTTERY MGR B1	0	0.00	0	0.00	12,584	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	2,906	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	4,611	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	772	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	1,774	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>107,769</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$107,769</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$107,769</b>	<b>0.00</b>		<b>0.00</b>

**NEW DECISION ITEM**

RANK: 2 OF \_\_\_\_\_

<b>Department Revenue</b>	<b>Budget Unit</b> <u>87212N</u>
<b>Division</b> Missouri Lottery Commission	
<b>DI Name</b> Market Adjustment Pay Plan - FY 2020	
<b>Cost to Continue</b> <span style="float:right"><b>DI#</b> 0000014</span>	<b>HB Section</b> <u>4.180</u>

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request			
	GR	Federal	Other	Total
PS	0	0	32,913	32,913
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>32,913</b>	<b>32,913</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	10,565	10,565
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input 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 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. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2021. A corresponding transfer for the pay plan increase plus estimated fringes from the State Lottery Fund (0682) to the Lottery Enterprise Fund (0657) is not necessary as there is sufficient appropriation authority in the Transfer for Operations budget line.

**NEW DECISION ITEM**

RANK: 2 OF \_\_\_\_\_

<b>Department Revenue</b>		<b>Budget Unit</b>	<u>87212N</u>
<b>Division Missouri Lottery Commission</b>			
<b>DI Name</b>	<b>Market Adjustment Pay Plan - FY 2020</b>		
<b>Cost to Continue</b>	<b>DI# 0000014</b>	<b>HB Section</b>	<u>4.180</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 2020 pay plan was based on a CBIZ compensation study which identified job classes below the market median pay level and job classes below the market-based minimum, with salary increases beginning on January 1, 2020. The Fiscal Year 2021 requested amount will provide funding for salary increases for impacted employees for a full fiscal year.

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

<b>Budget Object Class/Job Class</b>	<b>Dept Req GR DOLLARS</b>	<b>Dept Req GR FTE</b>	<b>Dept Req FED DOLLARS</b>	<b>Dept Req FED FTE</b>	<b>Dept Req OTHER DOLLARS</b>	<b>Dept Req OTHER FTE</b>	<b>Dept Req TOTAL DOLLARS</b>	<b>Dept Req TOTAL FTE</b>	<b>Dept Req One-Time DOLLARS</b>
100-Salaries and Wages					32,913		32,913	0.0	
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>32,913</b>	<b>0.0</b>	<b>32,913</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>32,913</b>	<b>0.0</b>	<b>32,913</b>	<b>0.0</b>	<b>0</b>

<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
100-Salaries and Wages							0	0.0	
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>Market Adj Pay PI FY20 C-to-C - 0000014</b>								
COMPUTER OPER II	0	0.00	0	0.00	1,923	0.00	0	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	1,835	0.00	0	0.00
INFORMATION TECHNOLOGIST I	0	0.00	0	0.00	1,278	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	1,509	0.00	0	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	8,933	0.00	0	0.00
EXECUTIVE I	0	0.00	0	0.00	1,918	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	2,301	0.00	0	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	614	0.00	0	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	9,474	0.00	0	0.00
LOTTERY INSIDE SALES REP II	0	0.00	0	0.00	1,278	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	1,850	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>32,913</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$32,913</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$32,913</b>	<b>0.00</b>		<b>0.00</b>

**NEW DECISION ITEM**

RANK: 2 OF \_\_\_\_\_

<b>Department Revenue</b>	<b>Budget Unit</b> <u>87212N</u>
<b>Division Missouri Lottery Commission</b>	
<b>DI Name Mileage Reimbursement Rate Increase DI# 0000015</b>	<b>HB Section</b> <u>4.180</u>

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request				FY 2021 Governor's Recommendation				
	GR	Federal	Other	Total	GR	Federal	Other	Total	
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	1,031	1,031	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,031</b>	<b>1,031</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input 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: <u>Mileage Reimbursement Rate Increase</u>	

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

Departments were appropriated FY 2020 funding for a \$.06 increase in the mileage reimbursement rate, from \$.37 to \$.43, the first year of a proposed three-year \$.18 increase. This request is for an additional \$.06 increase, which would bring the mileage reimbursement rate to \$.49. A corresponding increase in transfer from the State Lottery Fund (0682) to the Lottery Enterprise Fund (0657) is not necessary as there is sufficient appropriation authority in the Transfer for Operations budget line.

**NEW DECISION ITEM**

RANK: 2 OF \_\_\_\_\_

<b>Department Revenue</b>	<b>Budget Unit</b>	<b>87212N</b>
<b>Division Missouri Lottery Commission</b>		
<b>DI Name Mileage Reimbursement Rate Increase DI# 0000015</b>	<b>HB Section</b>	<b>4.180</b>

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

This request will increase the State of Missouri mileage reimbursement rate from \$.43 to \$.49. As can be seen in the table below, the current federal mileage reimbursement rate is \$.58.

**Mileage Reimbursement Rates**

	Jan. 1, 2013 - Dec. 31, 2013	Jan. 1, 2014 - Dec. 31, 2014	Jan. 1, 2015 - Dec. 31, 2015	Jan. 1, 2016 - Dec. 31, 2016	Jan. 1, 2017 - Dec. 31, 2017	Jan. 1, 2018 - Dec. 31, 2018	Jan. 1, 2019 - June 30, 2019	July 1, 2019 - June 30, 2020
IRS	56.5	56	57.5	54	53.5	54.5	58	58
State of Missouri	37	37	37	37	37	37	37	43

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

<b>Budget Object Class/Job Class</b>	<b>Dept Req GR DOLLARS</b>	<b>Dept Req GR FTE</b>	<b>Dept Req FED DOLLARS</b>	<b>Dept Req FED FTE</b>	<b>Dept Req OTHER DOLLARS</b>	<b>Dept Req OTHER FTE</b>	<b>Dept Req TOTAL DOLLARS</b>	<b>Dept Req TOTAL FTE</b>	<b>Dept Req One-Time DOLLARS</b>
140 - Travel, In-State					1,031		1,031		
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>1,031</u>		<u>1,031</u>		<u>0</u>
<b>Grand Total</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>1,031</u>	<u>0.0</u>	<u>1,031</u>	<u>0.0</u>	<u>0</u>

<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
							0		
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Grand Total</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>Mileage Reimburse Rate Incr - 0000015</b>								
TRAVEL, IN-STATE	0	0.00	0	0.00	1,031	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,031</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,031</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$1,031	0.00		0.00

**NEW DECISION ITEM**  
**RANK: 2 OF \_\_\_\_\_**

<b>Department Revenue</b>	<b>Budget Unit</b> <u>87212N</u>
<b>Division Missouri Lottery Commission</b>	
<b>DI Name Lottery Advertising Increase</b> <span style="float: right;"><b>DI#1860080</b></span>	<b>HB Section</b> <u>4.180</u>

**1. AMOUNT OF REQUEST**

	FY 2021 Budget Request					FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	0	0	5,000,000	5,000,000	<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0	<b>TRF</b>	0	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>5,000,000</u>	<u>5,000,000</u>	<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	1,605,000	1,605,000
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input 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: <u>Restoration of budget cut.</u>	

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

Lottery's advertising budget was reduced by \$11 million or 69% last fiscal year. A new decision item is being requested to restore \$5 million of the \$11 million reduction. Lottery advertising spend in FY 19 was 1.09% of total sales. The \$11 million cut reduces this percentage from just over 1% to .36%, which compares to an average 1.34% advertising spend among U.S. lotteries in FY 18 and an average 12% advertising spend among other businesses. Restoration of \$5 million will minimize the negative impact of the cut on proceeds to education. A corresponding transfer for the increase from the State Lottery Fund (0682) to the Lottery Enterprise Fund (0657) is not necessary as there is sufficient appropriation authority in the Transfer for Operations budget line.

**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.)**

See #3 above.

NEW DECISION ITEM  
RANK: 2 OF           

Department Revenue			Budget Unit <u>87212N</u>						
Division Missouri Lottery Commission									
DI Name Lottery Advertising Increase		DI#1860080	HB Section <u>4.180</u>						
<b>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</b>									
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
400 - Professional Services					5,000,000		5,000,000	0.0	
<b>Total EE</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>5,000,000</b>	<b>0.0</b>	<b>5,000,000</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>5,000,000</b>	<b>0.0</b>	<b>5,000,000</b>	<b>0.0</b>	<b>0</b>
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
400 - Professional Services							0	0.0	
<b>Total EE</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

**NEW DECISION ITEM**  
RANK: 2 OF \_\_\_\_\_

<b>Department Revenue</b>	<b>Budget Unit</b> <u>87212N</u>
<b>Division Missouri Lottery Commission</b>	
<b>DI Name Lottery Advertising Increase</b> <span style="float: right;"><b>DI#1860080</b></span>	<b>HB Section</b> <u>4.180</u>

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

**6a. Provide an activity measure(s) for the program.**

- 1.) Lottery Retailers - 4,600 Lottery retailers across the state received \$85.5 million in retailer commissions and incentives in FY 2019 (unaudited).
- 2.) Lottery Players - \$1.0 billion paid to players in prizes in FY 2019 (unaudited).
- 3.) Minority and Women-owned Businesses - \$17.2 million and \$6.5 million to minority and women-owned businesses, respectively, in FY 2019, for participation rates of 12% and 5%, respectively.

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

- 1.) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2019 sales were \$1.5 billion (unaudited), the highest in Missouri Lottery history.
- 2.) Retailer Satisfaction - 2018 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.43 out of 5, up from 2017's rating of 4.26 and 2016's rating of 4.06.
- 3.) Responsible Gaming - Missouri Lottery has achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who classify themselves as problem gamblers.
- 4.) Statutory audits - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm, consistently receiving "Good" ratings from the SAO and unmodified opinions from the independent CPA firm. The most recent SAO audit, covering the two years ended June 30, 2018, contained no findings and an "Excellent" rating.
- 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 19 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.

**NEW DECISION ITEM**  
**RANK: 2 OF \_\_\_\_\_**

<b>Department Revenue</b>	<b>Budget Unit</b> <u>87212N</u>
<b>Division</b> Missouri Lottery Commission	
<b>DI Name</b> Lottery Advertising Increase <b>DI#</b> 1860080	<b>HB Section</b> <u>4.180</u>
<p><b>6c. Provide a measure(s) of the program's impact.</b></p> <p>1.) Annual Transfers to Education - FY 19 proceeds to education were \$323 million, the highest in Lottery history.</p> <p>2.) State Tax Withholdings and Debt Offsets on Lottery Winnings - In FY 2019, the Lottery remitted \$5.6 million in state tax withholdings to Missouri Department of Revenue and \$666,000 in debt offsets to various state agencies from Lottery prize winnings.</p>	<p><b>6d. Provide a measure(s) of the program's efficiency.</b></p> <p>1.) In FY 18, Missouri Lottery's administrative expenses were 4.62% of sales compared to the FY 18 U.S. Lottery industry average of 6.74% and the contiguous state lotteries' average of 6.35%.</p> <p>2.) In FY 18, Missouri Lottery's advertising budget was 1.14% of sales compared to the FY 18 U.S. Lottery industry average of 1.34% and the contiguous state lotteries' average of 1.51%.</p>
<b>7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:</b>	
<p>Continue the strategic planning process.          Monitor divisional operational plans.          Monitor sales force sales goals and retailer sales goals.          Implement creative player and retailer promotions.          Effective and efficient use of advertising dollars.</p>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
Lottery Advertising Increase - 1860080								
PROFESSIONAL SERVICES	0	0.00	0	0.00	5,000,000	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>5,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$5,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$5,000,000	0.00		0.00

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87213C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<b>4.185</b>
<b>Core -</b>	<b>PRIZES</b>		

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request				FY 2021 Governor's Recommendation				
	GR	Federal	Other	Total	GR	Federal	Other	Total	
<b>PS</b>	0	0	0	0	<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	174,075,218	174,075,218	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0	<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>174,075,218</b>	<b>174,075,218</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds: State Lottery Fund (0682)

Other Funds:

**2. CORE DESCRIPTION**

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

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

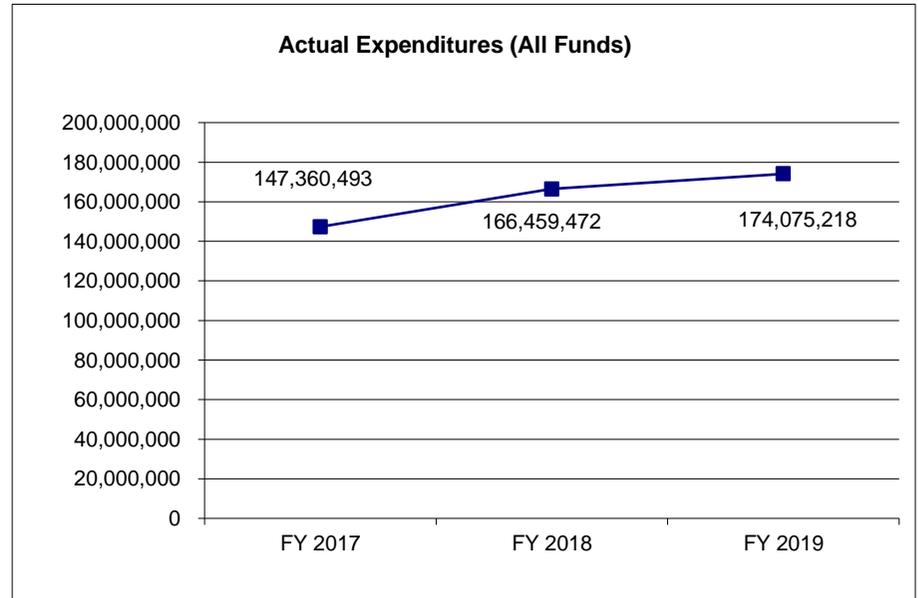
Prizes related to the games offered by the Missouri Lottery.

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87213C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<b>4.185</b>
<b>Core -</b>	<b>PRIZES</b>		

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr</b>
Appropriation (All Funds)	160,110,494	174,075,218	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)	160,110,494	174,075,218	174,075,218	N/A
Actual Expenditures (All Funds)	147,360,493	166,459,472	174,075,218	N/A
Unexpended (All Funds)	12,750,001	7,615,746	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	12,750,001	7,615,746	0	N/A



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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
LOTTERY COMMISSION - PRIZES

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>LOTTERY COMMISSION - PRIZES</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
STATE LOTTERY FUND	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00	
TOTAL - EE	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00	
<b>TOTAL</b>	<b>174,075,218</b>	<b>0.00</b>	<b>174,075,218</b>	<b>0.00</b>	<b>174,075,218</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - PRIZES</b>								
<b>CORE</b>								
MISCELLANEOUS EXPENSES	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00
<b>TOTAL - EE</b>	<b>174,075,218</b>	<b>0.00</b>	<b>174,075,218</b>	<b>0.00</b>	<b>174,075,218</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00		0.00

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87215C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<b>4.19</b>
<b>Core -</b>	<b>TRANSFER FOR OPERATIONS</b>		

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request			
	GR	Federal	Other	Total
<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	76,294,439	76,294,439
<b>Total</b>	<b>0</b>	<b>0</b>	<b>76,294,439</b>	<b>76,294,439</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	FY 2021 Governor's Recommendation			
	GR	Federal	Other	Total
<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds: State Lottery Fund (0682)

Other Funds:

**2. CORE DESCRIPTION**

This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) necessitated by creation of the State Lottery Fund (Fund 0682) in 2017 to fund Lottery operations.

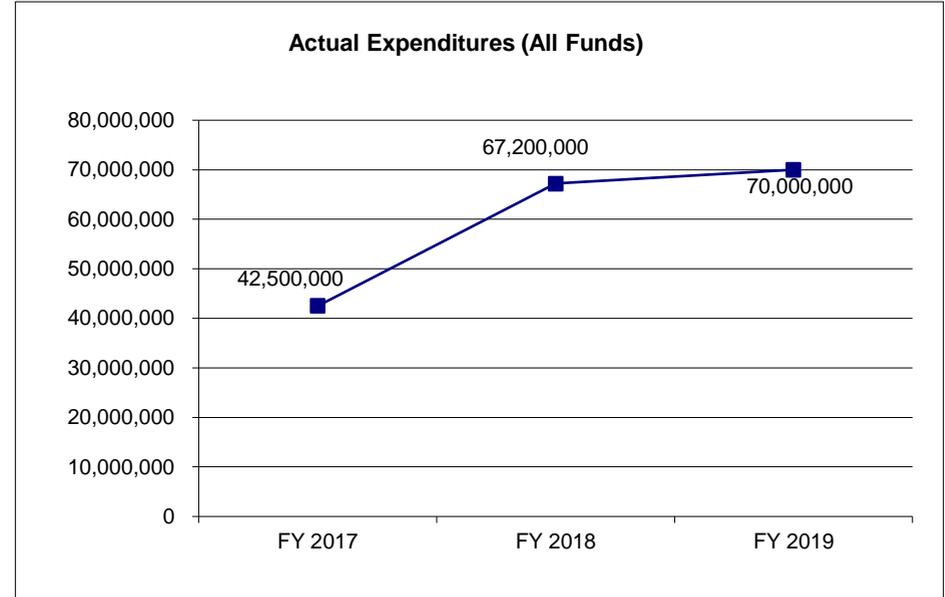
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87215C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<b>4.19</b>
<b>Core -</b>	<b>TRANSFER FOR OPERATIONS</b>		

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	56,794,241	71,401,168	73,033,480	76,294,439
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	56,794,241	71,401,168	73,033,480	76,294,439
Actual Expenditures (All Funds)	42,500,000	67,200,000	70,000,000	N/A
Unexpended (All Funds)	14,294,241	4,201,168	3,033,480	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	14,294,241	4,201,168	3,033,480	N/A



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

**NOTES:**

This was a new transfer beginning in FY 2017 with the creation of the new State Lottery Fund.

**CORE RECONCILIATION DETAIL**

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DEPARTMENT OF REVENUE  
 LOTTERY FUND TRANSFER

**5. CORE RECONCILIATION DETAIL**

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	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	76,294,439	76,294,439	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>76,294,439</b>	<b>76,294,439</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	76,294,439	76,294,439	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>76,294,439</b>	<b>76,294,439</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	76,294,439	76,294,439	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>76,294,439</b>	<b>76,294,439</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>LOTTERY FUND TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
STATE LOTTERY FUND	70,000,000	0.00	76,294,439	0.00	76,294,439	0.00	0	0.00	
TOTAL - TRF	70,000,000	0.00	76,294,439	0.00	76,294,439	0.00	0	0.00	
<b>TOTAL</b>	<b>70,000,000</b>	<b>0.00</b>	<b>76,294,439</b>	<b>0.00</b>	<b>76,294,439</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$70,000,000</b>	<b>0.00</b>	<b>\$76,294,439</b>	<b>0.00</b>	<b>\$76,294,439</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY FUND TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	70,000,000	0.00	76,294,439	0.00	76,294,439	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>70,000,000</b>	<b>0.00</b>	<b>76,294,439</b>	<b>0.00</b>	<b>76,294,439</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$70,000,000</b>	<b>0.00</b>	<b>\$76,294,439</b>	<b>0.00</b>	<b>\$76,294,439</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$70,000,000	0.00	\$76,294,439	0.00	\$76,294,439	0.00		0.00

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<u>87218C</u>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<u>4.195</u>
<b>Core -</b>	<b>TRANSFER TO LOTTERY PROCEEDS FUND</b>		

**1. CORE FINANCIAL SUMMARY**

	FY 2021 Budget Request				FY 2021 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	309,000,000	309,000,000	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>309,000,000</b>	<b>309,000,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

Other Funds: 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.

Fiscal Year	Transfer to Education
<b>2015</b>	270,701,018
<b>2016</b>	308,993,403
<b>2017</b>	297,874,417
<b>2018</b>	306,072,098
<b>2019</b>	323,000,000
<b>Plus FY 19 carryover to FY 20</b>	23,717,413
<b>Five-Year Benchmark</b>	306,071,670
<b>Benchmark + 1%</b>	<b>309,132,386</b>

**CORE DECISION ITEM**

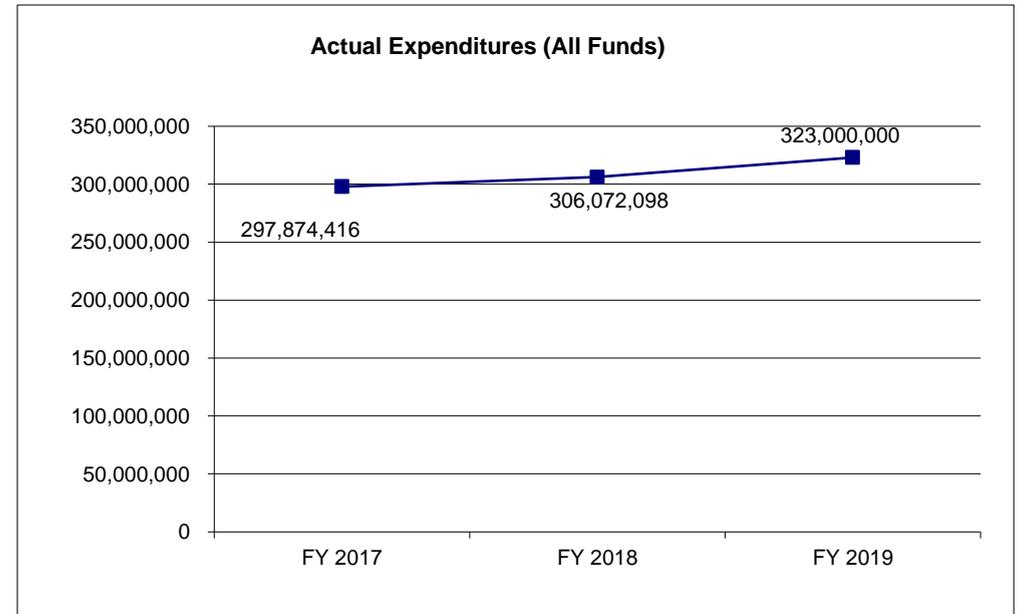
<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87218C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>		
<b>Core -</b>	<b>TRANSFER TO LOTTERY PROCEEDS FUND</b>	<b>HB Section</b>	<b>4.195</b>

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

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

**4. FINANCIAL HISTORY**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Current Yr.</b>
Appropriation (All Funds)	311,000,000	316,000,000	323,000,000	309,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	311,000,000	316,000,000	323,000,000	309,000,000
Actual Expenditures (All Funds)	297,874,416	306,072,098	323,000,000	N/A
Unexpended (All Funds)	13,125,584	9,927,902	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,125,584	9,927,902	0	N/A



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

**NOTES:**

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE  
LOTTERY COMMISSION-TRANSFER**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	333,000,000	333,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>333,000,000</b>	<b>333,000,000</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reduction	755 T137 TRF	0.00	0	0	(24,000,000)	(24,000,000)	Trf to Lottery Proceeds Fund Core Reduction to approximate five-year average plus 1%
<b>NET DEPARTMENT CHANGES</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(24,000,000)</b>	<b>(24,000,000)</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	309,000,000	309,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>309,000,000</b>	<b>309,000,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	309,000,000	309,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>309,000,000</b>	<b>309,000,000</b>	

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>LOTTERY COMMISSION-TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
STATE LOTTERY FUND	323,000,000	0.00	333,000,000	0.00	309,000,000	0.00	0	0.00	
TOTAL - TRF	323,000,000	0.00	333,000,000	0.00	309,000,000	0.00	0	0.00	
<b>TOTAL</b>	<b>323,000,000</b>	<b>0.00</b>	<b>333,000,000</b>	<b>0.00</b>	<b>309,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$323,000,000</b>	<b>0.00</b>	<b>\$333,000,000</b>	<b>0.00</b>	<b>\$309,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION-TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	323,000,000	0.00	333,000,000	0.00	309,000,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>323,000,000</b>	<b>0.00</b>	<b>333,000,000</b>	<b>0.00</b>	<b>309,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$323,000,000</b>	<b>0.00</b>	<b>\$333,000,000</b>	<b>0.00</b>	<b>\$309,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$323,000,000	0.00	\$333,000,000	0.00	\$309,000,000	0.00		0.00