

**MISSOURI
DEPARTMENT OF REVENUE**



FY2021 BUDGET REQUEST

with Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2021 BUDGET
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The Department of Revenue was established in 1945 by the Missouri Constitution to serve as the central collection agency for all state revenue. The primary duties of the Department are to collect taxes, title and register motor vehicles, and license drivers. The Department of Revenue consists of the following divisions:

The **Taxation Division** administers Missouri's tax laws. It processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. This division has 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.

Department strategic overview: FY21 Budget

| | |
|---------------------------|--|
| DEPARTMENT: | Revenue |
| DIRECTOR: | Ken Zellers |
| DEPARTMENT ASPIRATION: | We assist the citizens and businesses of Missouri to meet their obligations. |
| HIGHLIGHTS FROM FY19-FY20 | <ul style="list-style-type: none"> • Real ID - implemented the REAL ID program in March 2019. DOR developed Public Service Announcements/videos communicating requirements for Missouri citizens. As of 12/31/19, about 28% of Missouri citizens are choosing to get a REAL ID over our basic driver license document. • Integrated Tax System - implemented Phase 3 of the Integrated Tax System which included the individual income tax process and completed our first tax season utilizing this system. • Online Reinstatement Portal - developed an Online Reinstatement Portal that allows customers to pay reinstatement fees online instead of calling into the public lines. The system was implemented September 30, 2019 and processed approximately 5,000 transactions as of 12/31/19. • Compliance Review Team - created a team to audit motor vehicle title transactions to ensure the correct purchase price and date, tax credits, and fees and taxes were charged. Anticipate increased collections for highways, cities, and counties of approximately \$2.9 million. (\$288,373 per employee) • Employee Engagement - created a Learning2Lead professional development series for current and aspiring leaders. Developed qualifications and implemented pay for performance to reward high performers and retain staff. • Enhanced Communications - communicated information through press releases and social media on withholding tax (W-4 forms), Real ID requirements, and the mobile unit pilot initiative. |
| FY21 PRIORITIES | <ul style="list-style-type: none"> • Integrated Motor Vehicle and Driver License System - develop requirements for a state-of-the-art customer centric integrated motor vehicle and driver licensing. • Integrated Tax System - complete all conversions and enhancements and obtain funding for break/fix/maintenance support from a third party vendor. • Digital Experience - pursue mobile/web applications • Advanced Technology - implement digital technology (BOTS) in Call Centers • Partnerships - establish partnerships with entities to identify efficiencies and share knowledge |
| FY22 PREVIEW | <ul style="list-style-type: none"> • Best in Class 3-Year Tax Policy - move Missouri to number one in tax environment in nation • Virtual Mobile Driver License - investigate viability of virtual driver license on mobile devices • Data Analytics and Advanced Technology - use data analytics and advanced technology to drive efficiencies and optimize performance • Economic Development Partner - use integrated systems to access and analyze data to become a best in class economic development partner • Lower Turnover - reduce turnover and become top employer in the state |

ASPIRATION

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

THEMES

Embed Transformational Purpose

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

Focus on Service Culture

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

Partnerships

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

Employee Recognition and Engagement

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

IT Roadmap

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

INITIATIVES

- Promote cross education within the Taxation Division to increase staff knowledge and manage resource utilization
- Create a culture in the Department where professional development becomes a job expectation
- Create a team to implement Strikeforce Gregory and assist with collecting the right amount of vehicle sales tax
- Project Go Electronic to increase the number of taxpayers and preparers who file their business tax returns electronically
- Improve the internal process for creating, amending, and rescinding Administrative Rules
- Create and execute a Process Improvement program to foster process efficiencies throughout the Department
- Establish a data analytics team to promote data driven decisions and analysis
- Materially enhance an internal communications plan

- Improve the customer experience at the License Offices by improving inventory management and contract/performance requirements
- Seek customer input and provide guidance to citizens through Administrative Rules and informal processes
- Establish a process to track the number of customer interactions resolved from authoritative enforcement to assistance, clarification and future compliance
- Communication plan to materially and positively increase the visibility of the Department's purpose
- Reduce time and errors for driver license record update
- Develop and implement an Enhanced Excise Tax and Tobacco Master Settlement Agreement Enforcement Plan

- Establish free flow of ideas, efficiencies, and solutions within Executive Branch
- Develop and maintain positive relations with external organizations
- Develop partnership with Jefferson Fellows
- Create a team and tour other businesses that excel in operational excellence

- Attract top talent to make the Department a destination employer
- Engage employees in meaningful ways to motivate
- Retain and reward quality employees

- Create Enterprise Resource Program (ERP) team a/k/a Sam II replacement
- Improve DOR's online resources/portals to improve customer experience: Online payment for returned check; online record sales; chat bots; online driver license reinstatement
- Develop new systems
- Remote ITSD Liaisons - Pilot Program
- Maintain the IT Roadmap

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

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 | |

FLEXIBILITY REQUEST FORM

| | |
|---|---|
| BUDGET UNIT NUMBER: 86000C BUDGET UNIT NAME: DEPARTMENT OF REVENUE HOUSE BILL SECTION: 4.005, 4.010, 4.015, 4.020, 4.025 | DEPARTMENT: REVENUE DIVISIONS: Taxation, MVDL, General Counsel, Administration |
| 1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. | |
| DEPARTMENT/GOVERNOR REQUEST | |
| The Department received 10 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 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. For the Fiscal Year 2021 budget request, the Governor recommends maintaining the current level of flexibility. | |
| 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 |
| 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. |
| 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 9

| | | | | |
|--|----------------|-------------|-------------|--|
| Department of Revenue | | | Budget Unit | 86104C, 86110C, 86115C, 86120C, 86130C, 86135C |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | | | |
| DI Name | FY 21 Pay Plan | DI# 0000012 | HB Section | 4.005, 4.010, 4.015, 4.020, 4.025 |
| | | | | |

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|--------|---------|
| | GR | Federal | Other | Total |
| PS | 313,676 | 2,838 | 92,989 | 409,503 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 313,676 | 2,838 | 92,989 | 409,503 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---------|-----|--------|---------|
| Est. Fringe | 100,690 | 911 | 29,849 | 131,450 |
|--------------------|---------|-----|--------|---------|

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)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Governor's Fiscal Year 2021 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2021.

NEW DECISION ITEM

RANK: 2 OF 9

| | | | | | |
|--|----------------|-------------|--|-----------------------------------|--|
| Department of Revenue | | | Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C | | |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | | | | |
| DI Name | FY 21 Pay Plan | DI# 0000012 | HB Section | 4.005, 4.010, 4.015, 4.020, 4.025 | |

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

The appropriated amount for the Fiscal Year 2021 pay plan was based on personal service appropriations.

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

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | | | | | | | 0 | | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | 313,676 | | 2,838 | | 92,989 | | 409,503 | 0.0 | |
| Total PS | 313,676 | 0.0 | 2,838 | 0.0 | 92,989 | 0.0 | 409,503 | 0.0 | 0 |
| Grand Total | 313,676 | 0.0 | 2,838 | 0.0 | 92,989 | 0.0 | 409,503 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,140 | 0.00 |
| OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,757 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,524 | 0.00 |
| PHOTOGRAPHIC-MACHINE OPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,164 | 0.00 |
| PRINTING/MAIL TECHNICIAN I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,989 | 0.00 |
| PRINTING/MAIL TECHNICIAN II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,427 | 0.00 |
| PRINTING/MAIL TECHNICIAN III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 226 | 0.00 |
| PRINTING/MAIL TECHNICIAN IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 218 | 0.00 |
| STOREKEEPER I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 444 | 0.00 |
| SUPPLY MANAGER I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 249 | 0.00 |
| PROCUREMENT OFCR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 287 | 0.00 |
| ACCOUNT CLERK II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 186 | 0.00 |
| AUDITOR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 674 | 0.00 |
| AUDITOR I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 435 | 0.00 |
| SENIOR AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 446 | 0.00 |
| ACCOUNTANT I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 386 | 0.00 |
| ACCOUNTANT II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 649 | 0.00 |
| ACCOUNTANT III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 286 | 0.00 |
| ACCOUNTING CLERK | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 560 | 0.00 |
| ACCOUNTING TECHNICIAN | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,336 | 0.00 |
| ACCOUNTING GENERALIST I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 239 | 0.00 |
| ACCOUNTING GENERALIST II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 248 | 0.00 |
| HUMAN RELATIONS OFCR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 296 | 0.00 |
| PERSONNEL ANAL I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 210 | 0.00 |
| PUBLIC INFORMATION SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 402 | 0.00 |
| PUBLIC INFORMATION SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 451 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 346 | 0.00 |
| TRAINING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,320 | 0.00 |
| TRAINING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 931 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 257 | 0.00 |
| MANAGEMENT ANALYSIS TRAINEE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 387 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,473 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,428 | 0.00 |
| PLANNER III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 579 | 0.00 |
| PERSONNEL CLERK | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 653 | 0.00 |
| TELECOMMUN TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 290 | 0.00 |
| LEGISLATIVE COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 549 | 0.00 |
| APPEALS REFEREE I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 416 | 0.00 |
| ADMINISTRATIVE ANAL I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,750 | 0.00 |
| ADMINISTRATIVE ANAL II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,139 | 0.00 |
| ADMINISTRATIVE ANAL III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 828 | 0.00 |
| INVESTIGATOR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,580 | 0.00 |
| INVESTIGATOR III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 940 | 0.00 |
| MOTOR VEHICLE DRIVER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 160 | 0.00 |
| TAX COLLECTION TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 610 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,603 | 0.00 |
| TELEPHONE INFO OPERATOR I REV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,276 | 0.00 |
| TELEPHONE INFO OPERATOR II REV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,454 | 0.00 |
| REVENUE FIELD SERVICES COOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,139 | 0.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 18,997 | 0.00 |
| REVENUE PROCESSING TECH II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 36,341 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,902 | 0.00 |
| REVENUE PROCESSING TECH IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 118 | 0.00 |
| FACILITIES OPERATIONS MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 392 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,822 | 0.00 |
| HUMAN RESOURCES MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 345 | 0.00 |
| INVESTIGATION MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,747 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 8,308 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,115 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,533 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,519 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 985 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 646 | 0.00 |
| PARALEGAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 228 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,125 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,911 | 0.00 |
| GENERAL COUNSEL - DIVISION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 665 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,642 | 0.00 |
| GENERAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 796 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 655 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 316 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,498 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 153,943 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$153,943 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$75,823 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$78,120 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|------------------------------|------------|-------------|------------|-------------|------------|-------------|----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HWY COLL MV/DL SYSTEM | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 498 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,380 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,878 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1,878 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1,878 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,183 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,776 | 0.00 |
| ACCOUNTING TECHNICIAN | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,683 | 0.00 |
| ACCOUNTING GENERALIST I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 333 | 0.00 |
| TRAINING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 378 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 388 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,548 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 923 | 0.00 |
| LEGISLATIVE COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 541 | 0.00 |
| ADMINISTRATIVE ANAL I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,014 | 0.00 |
| TAX COLLECTION TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 12,095 | 0.00 |
| TAX COLLECTION TECH II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,583 | 0.00 |
| TAX COLLECTION TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,243 | 0.00 |
| TAXPAYER SERVICES SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 925 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,302 | 0.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 25,374 | 0.00 |
| REVENUE PROCESSING TECH II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 33,001 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 15,798 | 0.00 |
| REVENUE PROCESSING TECH IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,958 | 0.00 |
| TAX AUDIT REVIEW SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 609 | 0.00 |
| TAX AUDITOR I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 15,084 | 0.00 |
| TAX AUDITOR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 8,595 | 0.00 |
| TAX AUDITOR III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,565 | 0.00 |
| TAX AUDIT SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 14,825 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 13,203 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,066 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 672 | 0.00 |
| OUT-STATE AUDIT PERSONNEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 15,690 | 0.00 |
| TAX SEASON ASST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,722 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 920 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 199,997 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$199,997 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$192,678 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$7,319 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---|------------|-------------|------------|-------------|------------|-------------|----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,064 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 399 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 64 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 322 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 305 | 0.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,073 | 0.00 |
| REVENUE PROCESSING TECH II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,299 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 699 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 23 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,254 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$6,254 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$4,034 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$29 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$2,191 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 329 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,288 | 0.00 |
| AUDITOR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 279 | 0.00 |
| AUDITOR I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 359 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 158 | 0.00 |
| ADMINISTRATIVE ANAL I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 642 | 0.00 |
| INVESTIGATOR I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,047 | 0.00 |
| INVESTIGATOR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,110 | 0.00 |
| INVESTIGATOR III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,609 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,833 | 0.00 |
| INVESTIGATION MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 911 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 670 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,923 | 0.00 |
| PARALEGAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 947 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,034 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 162 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,689 | 0.00 |
| APPELLATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 607 | 0.00 |
| GENERAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,027 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 222 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 178 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 28,024 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$28,024 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$20,701 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$2,238 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$5,085 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 668 | 0.00 |
| OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,692 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 279 | 0.00 |
| PRINTING/MAIL TECHNICIAN I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,447 | 0.00 |
| PRINTING/MAIL TECHNICIAN II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,034 | 0.00 |
| PRINTING/MAIL TECHNICIAN III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 189 | 0.00 |
| PRINTING/MAIL TECHNICIAN IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 164 | 0.00 |
| STOREKEEPER I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 122 | 0.00 |
| SUPPLY MANAGER I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 153 | 0.00 |
| PROCUREMENT OFCR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 195 | 0.00 |
| ACCOUNT CLERK II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 114 | 0.00 |
| ACCOUNTANT I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 276 | 0.00 |
| ACCOUNTANT II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 183 | 0.00 |
| ACCOUNTANT III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 186 | 0.00 |
| ACCOUNTING SPECIALIST II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 451 | 0.00 |
| ACCOUNTING TECHNICIAN | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 94 | 0.00 |
| ACCOUNTING GENERALIST I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 93 | 0.00 |
| ACCOUNTING GENERALIST II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 139 | 0.00 |
| HUMAN RELATIONS OFCR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 185 | 0.00 |
| PERSONNEL ANAL I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 246 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 190 | 0.00 |
| TRAINING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 249 | 0.00 |
| EXECUTIVE I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 403 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 121 | 0.00 |
| PERSONNEL CLERK | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 421 | 0.00 |
| TELECOMMUN TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 122 | 0.00 |
| MOTOR VEHICLE DRIVER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 405 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 412 | 0.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 475 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 442 | 0.00 |
| FACILITIES OPERATIONS MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 233 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 753 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| HUMAN RESOURCES MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 281 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 254 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 221 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,267 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 338 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 295 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 437 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 178 | 0.00 |
| OTHER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,000 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 19,407 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$19,407 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$18,562 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$571 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$274 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ABOVE AND BEYOND | | | | | | | | |
| Above & Beyond Perf Incentives - 0000017 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 82,297 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 700 | 0.00 |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 41,127 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 124,124 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 124,124 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$124,124 | 0.00 |

1/16/20 6:31

im_disummary

NEW DECISION ITEM

RANK: 2 OF 9

| | |
|--|---------------------------|
| Department of Revenue | Budget Unit <u>86112C</u> |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | |
| DI Name <u>Above & Beyond Performance Incentives</u> DI# <u>0000017</u> | HB Section <u></u> |

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|--------|---------|
| | GR | Federal | Other | Total |
| PS | 82,297 | 700 | 41,127 | 124,124 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 82,297 | 700 | 41,127 | 124,124 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|-------------|--------|-----|--------|--------|
| Est. Fringe | 26,417 | 225 | 13,202 | 39,844 |
|-------------|--------|-----|--------|--------|

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)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|---|--|
| <input type="checkbox"/> New Legislation | <input checked="" 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: <u></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 Governor's Fiscal Year 2021 budget includes appropriation authority for Above and Beyond performance incentives. The ability to provide a link between compensation, "above and beyond" performance, and accountability is a proven best practice for employee reward and recognition programs used in other state governments and the private sector. The Division of Personnel partnered with all executive branch departments and a consulting firm to develop a new, top quality evaluation process, with supporting training for all supervisors and tools, to enable department leadership to identify those team members who are delivering exceptional performance. The program is designed to incentivize these individuals to continue this high level of performance and others to raise their game. With the goal of retaining those identified as top performers and the anticipation that these top performers will continue to deliver exceptional results, the request is for funding to be appropriated which provides top performers with a temporary salary increase for the services to be performed over the next year.

NEW DECISION ITEM

RANK: 2 OF 9

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 86112C |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | |
| DI Name Above & Beyond Performance Incentives DI# 0000017 | HB Section | |

3. WHY IS THIS FUNDING NEEDED? (Continued)

This request is essential to the state government's transformation of its approach to compensation and incentive practices to be in line with proven best practices in high performing organizations. Along with other rewards and recognition, such monetary incentives help sustain and motivate performance. Other state governments have adopted similar approaches to incentivize individuals to continue truly exceptional performance. Such approaches can incentivize not only continued excellent performance in current roles but also a commitment to continuous improvement and additional professional development.

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 is based on departments providing performance incentives of 5% for the top 10% of employees with incentives capped at \$2,500 per employee. The appropriated amount will cover half of the anticipated cost of the performance incentives. Departments will cover the remaining half of the cost within their core budgets.

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 |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | | | | | | | 0 | | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | | | | | | | 0 | | |
| 100-Salaries and Wages | 82,297 | | 700 | | 41,127 | | 124,124 | 0.0 | |
| Total PS | 82,297 | 0.0 | 700 | 0.0 | 41,127 | 0.0 | 124,124 | 0.0 | 0 |
| Grand Total | 82,297 | 0.0 | 700 | 0.0 | 41,127 | 0.0 | 124,124 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ABOVE AND BEYOND | | | | | | | | |
| Above & Beyond Perf Incentives - 0000017 | | | | | | | | |
| OTHER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 124,124 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 124,124 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$124,124 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$82,297 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$700 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$41,127 | 0.00 |

NEW DECISION ITEM

RANK: 2 OF 9

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

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|--------------|------------------------|--------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 455,445 | 4,111 | 134,997 | 594,553 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 455,445 | 4,111 | 134,997 | 594,553 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---------|-------|--------|---------|
| Est. Fringe | 146,198 | 1,320 | 43,334 | 190,852 |
|--------------------|---------|-------|--------|---------|

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)

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|--------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 455,445 | 4,111 | 134,997 | 594,553 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 455,445 | 4,111 | 134,997 | 594,553 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---------|-------|--------|---------|
| Est. Fringe | 146,198 | 1,320 | 43,334 | 190,852 |
|--------------------|---------|-------|--------|---------|

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)

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 9

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

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

The appropriated amount for the Fiscal Year 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.

| 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 |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | 455,445 | | 4,111 | | 134,997 | | 594,553 | 0.0 | |
| Total PS | 455,445 | 0.0 | 4,111 | 0.0 | 134,997 | 0.0 | 594,553 | 0.0 | 0 |
| Grand Total | 455,445 | 0.0 | 4,111 | 0.0 | 134,997 | 0.0 | 594,553 | 0.0 | 0 |

| 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 |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | 455,445 | | 4,111 | | 134,997 | | 594,553 | 0.0 | |
| Total PS | 455,445 | 0.0 | 4,111 | 0.0 | 134,997 | 0.0 | 594,553 | 0.0 | 0 |
| Grand Total | 455,445 | 0.0 | 4,111 | 0.0 | 134,997 | 0.0 | 594,553 | 0.0 | 0 |

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

NEW DECISION ITEM
RANK: 2 OF 9

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

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|--------------|------------------------|--------------|---------------|----------------|
| | GR | Federal | Other | Total |
| PS | 124,158 | 1,542 | 10,124 | 135,824 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 124,158 | 1,542 | 10,124 | 135,824 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|--------------|---------------|----------------|
| | GR | Federal | Other | Total |
| PS | 124,158 | 1,542 | 10,124 | 135,824 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 124,158 | 1,542 | 10,124 | 135,824 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

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 9

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

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

The appropriated amount for the Fiscal Year 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.

| 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 |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | 124,158 | | 1,542 | | 10,124 | | 135,824 | 0.0 | |
| Total PS | 124,158 | 0.0 | 1,542 | 0.0 | 10,124 | 0.0 | 135,824 | 0.0 | 0 |
| Grand Total | 124,158 | 0.0 | 1,542 | 0.0 | 10,124 | 0.0 | 135,824 | 0.0 | 0 |

| 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 |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | 124,158 | | 1,542 | | 10,124 | | 135,824 | 0.0 | |
| Total PS | 124,158 | 0.0 | 1,542 | 0.0 | 10,124 | 0.0 | 135,824 | 0.0 | 0 |
| Grand Total | 124,158 | 0.0 | 1,542 | 0.0 | 10,124 | 0.0 | 135,824 | 0.0 | 0 |

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

NEW DECISION ITEM

RANK: 2 OF 9

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

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 |
| Total | 2,910 | 0 | 250 | 3,160 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: State Highways and Transportation Dept (0644)

| | 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 |
| Total | 0 | 0 | 0 | 0 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

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 9

| | | | | |
|---|-------------------------------------|-------------|-------------|--------------------------------|
| Department of Revenue | | | Budget Unit | 86110C, 86115C, 86130C, 86135C |
| Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | | | |
| DI Name | Mileage Reimbursement Rate Increase | DI# 0000015 | HB Section | 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 | | |
| Total EE | 2,910 | | 0 | | 250 | | 3,160 | | 0 |
| Grand Total | 2,910 | 0.0 | 0 | 0.0 | 250 | 0.0 | 3,160 | 0.0 | 0 |

NEW DECISION ITEM

RANK: 2 OF 9

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

| Budget Unit | | | | | | | | |
|------------------------------|------------|-------------|----------------|-------------|------------|-------------|------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MILEAGE REIMBURSEMENT | | | | | | | | |
| CORE | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 4,126 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 273 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY ENTERPRISE | 0 | 0.00 | 1,281 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 5,680 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL | 0 | 0.00 | 5,680 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$5,680 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

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CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
MILEAGE REIMBURSEMENT**

5. CORE RECONCILIATION DETAIL

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----|------|----|-------------------------|-------------|----------------|----------------|----------------|----------------|--|
| TAFP AFTER VETOES | | | | EE | 0.00 | 4,126 | 273 | 1,281 | 5,680 | |
| | | | | Total | 0.00 | 4,126 | 273 | 1,281 | 5,680 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| Core Reallocation | 734 | 5949 | EE | 0.00 | 0 | (273) | 0 | (273) | | Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations. |
| Core Reallocation | 734 | 5950 | EE | 0.00 | 0 | 0 | (1,281) | (1,281) | | Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations. |
| Core Reallocation | 734 | 5948 | EE | 0.00 | (4,126) | 0 | 0 | (4,126) | | Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations. |
| NET DEPARTMENT CHANGES | | | | | 0.00 | (4,126) | (273) | (1,281) | (5,680) | |
| DEPARTMENT CORE REQUEST | | | | EE | 0.00 | 0 | 0 | 0 | 0 | |
| | | | | Total | 0.00 | 0 | 0 | 0 | 0 | |
| GOVERNOR'S RECOMMENDED CORE | | | | EE | 0.00 | 0 | 0 | 0 | 0 | |
| | | | | Total | 0.00 | 0 | 0 | 0 | 0 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|------------------------------|------------|-------------|----------------|-------------|------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MILEAGE REIMBURSEMENT | | | | | | | | |
| CORE | | | | | | | | |
| TRAVEL, IN-STATE | 0 | 0.00 | 5,680 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 5,680 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$5,680 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$4,126 | 0.00 | \$0 | 0.00 | | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$273 | 0.00 | \$0 | 0.00 | | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$1,281 | 0.00 | \$0 | 0.00 | | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---------------------------------------|------------|-------------|------------|-------------|--------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | |
| TRAVEL, IN-STATE | 0 | 0.00 | 0 | 0.00 | 397 | 0.00 | 0 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 397 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$397 | 0.00 | \$0 | 0.00 |
| 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 | FY 2021 | FY 2021 |
|---------------------------------------|------------|-------------|------------|-------------|----------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | |
| TRAVEL, IN-STATE | 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 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$1,982 | 0.00 | \$0 | 0.00 |
| 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 | FY 2021 | FY 2021 |
|--|------------|-------------|------------|-------------|--------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | |
| TRAVEL, IN-STATE | 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 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$374 | 0.00 | \$0 | 0.00 |
| 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 | FY 2021 | FY 2021 |
|---------------------------------------|------------|-------------|------------|-------------|--------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | |
| TRAVEL, IN-STATE | 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 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$407 | 0.00 | \$0 | 0.00 |
| 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: 7 OF 9

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

1. AMOUNT OF REQUEST

| FY 2021 Budget Request | | | | | FY 2021 Governor's Recommendation | | | | |
|--|----------------|----------|---------------|----------------|--|----------------|----------|---------------|----------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 38,687 | 38,687 | PS | 0 | 0 | 38,687 | 38,687 |
| EE | 487,475 | 0 | 3,443 | 490,918 | EE | 487,475 | 0 | 3,443 | 490,918 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 487,475 | 0 | 42,130 | 529,605 | Total | 487,475 | 0 | 42,130 | 529,605 |
| FTE | 0.00 | 0.00 | 1.00 | 1.00 | FTE | 0.00 | 0.00 | 1.00 | 1.00 |
| Est. Fringe | 0 | 0 | 25,981 | 25,981 | Est. Fringe | 0 | 0 | 25,981 | 25,981 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: State Highways and Transportation Dept (0644) | | | | | Other Funds: State Highways and Transportation Dept (0644) | | | | |

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

NEW DECISION ITEM

RANK: 7 OF 9

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

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: 7 OF 9

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

SB 368

| | |
|--|----------|
| Management Analysis Specialist I (1 FTE) | \$38,687 |
| Recurring expenses and expendable supplies | \$491 |

HB 831

| | |
|---------------------|---------|
| Plate manufacturing | \$1,500 |
| Plate mailing costs | \$468 |

HB 898

| | |
|---------------------|-------|
| Plate manufacturing | \$750 |
| Plate mailing costs | \$234 |

SB 291

| | |
|-------------------------------|-----------|
| Revenue Premier Modifications | \$487,475 |
|-------------------------------|-----------|

| | |
|---------------|------------------|
| Total Request | <u>\$529,605</u> |
|---------------|------------------|

NEW DECISION ITEM

RANK: 7 OF 9

| | | | | | | | | | |
|--|----------|----------|-------------|-------------|------------|----------|-------------|----------|----------|
| Department of Revenue | | | | Budget Unit | | 86110C | | | |
| Divisions - Motor Vehicle and Driver Licensing, Taxation | | | | | | | | | |
| DI Name - Implement Legislation | | | DI# 1860001 | | HB Section | | 4.005, 4.01 | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req |
| | GR | GR | FED | FED | OTHER | OTHER | TOTAL | TOTAL | One-Time |
| Budget Object Class/Job Class | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| | | | | | | | 0 | | |
| 100 - Salaries and Wages - 000552 | | | | | 38,687 | 1.0 | 38,687 | 1.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 38,687 | 1.0 | 38,687 | 1.0 | 0 |
| | | | | | | | | | |
| 190 - Supplies | | | | | 3,443 | | 3,443 | | |
| 400 - Professional Services | 487,475 | | | | | | 487,475 | | |
| Total EE | 487,475 | | 0 | | 3,443 | | 490,918 | | 0 |
| | | | | | | | | | |
| Program Distributions | 0 | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| | | | | | | | | | |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| | | | | | | | | | |
| Grand Total | 487,475 | 0.0 | 0 | 0.0 | 42,130 | 1.0 | 529,605 | 1.0 | 0 |

NEW DECISION ITEM

RANK: 7 OF 9

| Department of Revenue | | | | | Budget Unit <u>86110C</u> | | | | |
|---|-----------------------------------|-------------------------------|------------------------------------|--------------------------------|--------------------------------------|----------------------------------|--------------------------------------|----------------------------------|---|
| Divisions - Motor Vehicle and Driver Licensing, Taxation | | | | | | | | | |
| DI Name - Implement Legislation | | | | | HB Section <u>4.005, 4.01</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 |
| 100 - Salaries and Wages - 000552 | | | | | 38,687 | 1.0 | 38,687 | 1.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>38,687</u> | <u>1.0</u> | <u>38,687</u> | <u>1.0</u> | <u>0</u> |
| 190 - Supplies | | | | | 3,443 | | 3,443 | | |
| 400 - Professional Services | 487,475 | | | | | | 487,475 | | |
| Total EE | <u>487,475</u> | | <u>0</u> | | <u>3,443</u> | | <u>490,918</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>487,475</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>42,130</u> | <u>1.0</u> | <u>529,605</u> | <u>1.0</u> | <u>0</u> |

NEW DECISION ITEM

RANK: 7 OF 9

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

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: 7 OF 9

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

| | |
|--|---|
| <p>6c. Provide a measure(s) of the program's impact.</p> <p>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.</p> <p>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.</p> | <p>6d. Provide a measure(s) of the program's efficiency.</p> <p>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.</p> <p>Within five years, the Department would anticipate doubling the number of third party testers in Missouri.</p> <p>E-911-Distributions to the boards will increase providing additional funds to central dispatching fire protection, emergency ambulance, emergency telephone, and other services</p> |
|--|---|

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 | FY 2021 | FY 2021 |
|--|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| DOR IMPLEMENT LEGISLATION - 1860001 | | | | | | | | |
| MANAGEMENT ANALYSIS TRAINEE | 0 | 0.00 | 0 | 0.00 | 38,687 | 1.00 | 38,687 | 1.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 38,687 | 1.00 | 38,687 | 1.00 |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 3,443 | 0.00 | 3,443 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 3,443 | 0.00 | 3,443 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$42,130 | 1.00 | \$42,130 | 1.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$42,130 | 1.00 | \$42,130 | 1.00 |

DECISION ITEM DETAIL

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

**MISSOURI DEPARTMENT OF REVENUE
FISCAL YEAR 2021 REDUCTIONS/REINVESTMENTS
GOVERNOR RECOMMENDED**

| | Amount | FTE |
|---|--------------------|-------------|
| Reductions Realized through Unused appropriations | | |
| ○ Mobile Driver License legislation was not passed for FY20 | \$350,000 | |
| Reductions Realized through Improved Technology | | |
| • Integrated Tax System Project to end in FY21. | | |
| ○ Phase out project lead position | \$50,000 | 1.00 |
| ○ Revised business roles in Revenue Premier (RP) will result in less work the Accounts Processing section and Quality Review section. | \$48,720 | 3.00 |
| • Postage (online filing/email notices through improved technology) ITSD dependency | \$300,000 | |
| • With increased use of MoLearning, fewer internal training classes will be necessary. Repurpose one training position. | \$37,624 | 1.00 |
| Reductions Realized through efficiencies and streamlined processes | | |
| • Administration Division | | |
| ○ Mail Service Center vacancy | \$26,236 | 1.00 |
| • Motor Vehicle and Driver Licensing Division | | |
| ○ Reduce additional temporary staff funding | \$100,000 | |
| ○ Office supplies | \$5,400 | |
| ○ Plate Tab Inventory Management – reduce by 3% (sheeting prices may increase) | \$84,650 | |
| • Taxation Division | | |
| ○ Reduce temporary staff and overtime funding | \$120,000 | |
| • General Counsel's Office | | |
| ○ Reduce vacancy in Income Tax area | \$55,956 | 1.00 |
| Subtotal Reductions | \$1,178,586 | 7.00 |

**MISSOURI DEPARTMENT OF REVENUE
FISCAL YEAR 2021 REDUCTIONS/REINVESTMENTS
GOVERNOR RECOMMENDED**

| Investments to enhance quality and efficiencies, focus on service culture, and workforce development | | |
|---|------------------|-------------|
| NDI | Amount | FTE |
| Invest savings by purchasing required hardware maintenance for the remittance processing system. The annual maintenance cost is \$122,000 each year. This is an NDI in ITSD NDI for FY2021. | \$122,000 | |
| Continue to enhance services through improved infrastructure, advanced technology and enhancements, ChatBots and maintenance, and other applications. | \$120,000 | |
| Enhance Communications to further the overall customer experience (DOR website enhancements, citizen outreach, and external networking) | \$50,000 | |
| Establish a Diversity/MOLearning Coordinator position to promote diversity and professional development learning in the workplace. | \$45,000 | 1.00 |
| Invest in Statewide Above and Beyond Salary adjustments program to retain high performers in the workforce. | \$400,000 | |
| Invest in a database, update applications, and a website to capture customer email addresses or phone numbers from customers agreeing to electronic notifications to replace paper renewals and notices. | \$150,000 | |
| MVB Title Services – Implement special handling fee of \$5.00 for title services as authorized by 301.190 RSMo. Add 3 FTE to ensure quick expedited customer service. Collection estimate is \$289,640 per year. Collections would cover existing 4 staff and the additional 3 staff and still net approximately \$94,479 in General Revenue each year. | \$83,640 | 3.00 |
| DOR NDI Reinvestments Total | \$848,640 | 4.00 |
| OA-ITSD NDI Reinvestment Total | \$122,000 | |
| NET REDUCTION IN DOR'S FISCAL YEAR 2021 BUDGET | \$207,946 | 3.00 |

NEW DECISION ITEM
RANK: 5 OF 9

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

1. AMOUNT OF REQUEST

| FY 2020 Budget Request | | | | |
|---|------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

| FY 2020 Governor's Recommendation | | | | |
|---|---------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 528,640 | 0 | 0 | 528,640 |
| EE | 320,000 | 0 | 0 | 320,000 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 848,640 | 0 | 0 | 848,640 |
| FTE | 4.00 | 0.00 | 0.00 | 4.00 |
| Est. Fringe | 220,141 | 0 | 0 | 220,141 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

In preparing its Fiscal Year (FY) 2021 budget request, the Department of Revenue (DOR) identified \$1,178,586 in core reductions from the FY 2020 core. Using these core reductions, we identified areas that, if reallocated and invested differently, would achieve positive results in improved technology, customer service, workforce development and employee satisfaction. The Department strives to enhance the customer experience and the use of technology to identify and capture other efficiencies such as expanding taxpayer assistance offices, increasing the quality of service in the license offices, improved training and development of staff, enhancing customer service teams outside of large metro areas, and improving assessment and reaction times to deal with emergency customer issues.

Even with these investments, the Department still reduced its FY21 core budget request by a net of \$207,946.

NEW DECISION ITEM

RANK: 5 OF 9

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

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

The Department based its costs on estimates provided from vendors and market assessment rates for FTE positions.

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

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

NEW DECISION ITEM

RANK: 5 OF 9

| Department of Revenue | | | | Budget Unit <u>86104C, 86110C, 86115C, 86120C, 86130C, 86135C</u> | | | | | | |
|---|-----------------------------------|-------------------------------|------------------------------------|--|--------------------------------------|----------------------------------|--------------------------------------|----------------------------------|---|----------|
| Divisions of Taxation, MVDL, General Counsel, Administration | | | | | | | | | | |
| DI Name - DOR Reinvestments | | | | DI# <u>1860004</u> | | | | | | |
| | | | | HB Section <u>4.005, 4.010, 4.015, 4.020, 4.025</u> | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS | E |
| 100 - Salaries | 400,000 | | | | | | 400,000 | | | |
| 100 - Salaries (Training Tech III 0493) | 45,000 | 1.0 | | | | | 45,000 | 1.0 | | |
| 100 - Salaries (RPT I 07641) | 83,640 | 3.0 | | | | | 83,640 | 3.0 | | |
| Total PS | 528,640 | 4.0 | 0 | 0.0 | 0 | 0.0 | 528,640 | 4.0 | 0 | |
| 190 - Supplies | | | | | | | 0 | | | |
| 400 - Professional Services | 320,000 | | | | | | 320,000 | | | |
| Total EE | 320,000 | | 0 | | 0 | | 320,000 | | 0 | |
| Program Distributions | | | | | | | 0 | | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 | |
| Transfers | | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 | |
| Grand Total | 848,640 | 4.0 | 0 | 0.0 | 0 | 0.0 | 848,640 | 4.0 | 0 | |

NEW DECISION ITEM

RANK: 5 OF 9

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

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

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

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

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

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

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

Increased revenue collections
Increased revenue collections
Retention/Recruitment

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

Return on investments
Employee Performance

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Reinvestments - 1860003 | | | | | | | | |
| TRAINING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 45,000 | 1.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 83,640 | 3.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 128,640 | 4.00 |
| PROFESSIONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 75,000 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 75,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$203,640 | 4.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$203,640 | 4.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Reinvestments - 1860003 | | | | | | | | |
| PROFESSIONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 195,000 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 195,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$195,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$195,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Reinvestments - 1860003 | | | | | | | | |
| OTHER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 400,000 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 400,000 | 0.00 |
| PROFESSIONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$450,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$450,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 6,750,667 | 182.64 | 7,481,446 | 207.55 | 7,481,446 | 207.55 | 7,343,822 | 206.55 |
| STATE HWYS AND TRANS DEPT | 7,043,800 | 231.39 | 7,660,260 | 226.99 | 7,660,260 | 226.99 | 7,660,260 | 226.99 |
| TOTAL - PS | 13,794,467 | 414.03 | 15,141,706 | 434.54 | 15,141,706 | 434.54 | 15,004,082 | 433.54 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 2,034,441 | 0.00 | 3,465,934 | 0.00 | 3,466,081 | 0.00 | 3,026,031 | 0.00 |
| STATE HWYS AND TRANS DEPT | 6,119,957 | 0.00 | 6,319,820 | 0.00 | 6,320,070 | 0.00 | 6,320,070 | 0.00 |
| TOTAL - EE | 8,154,398 | 0.00 | 9,785,754 | 0.00 | 9,786,151 | 0.00 | 9,346,101 | 0.00 |
| TOTAL | 21,948,865 | 414.03 | 24,927,460 | 434.54 | 24,927,857 | 434.54 | 24,350,183 | 433.54 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 75,823 | 0.00 |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 78,120 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 153,943 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 153,943 | 0.00 |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 109,965 | 0.00 | 109,965 | 0.00 |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 113,062 | 0.00 | 113,062 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 223,027 | 0.00 | 223,027 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 223,027 | 0.00 | 223,027 | 0.00 |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 40,507 | 0.00 | 40,507 | 0.00 |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 9,976 | 0.00 | 9,976 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 50,483 | 0.00 | 50,483 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 50,483 | 0.00 | 50,483 | 0.00 |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| HIGHWAY COLLECTIONS | | | | | | | | | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | | |
| 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 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 397 | 0.00 | 0 | 0.00 | |
| DOR IMPLEMENT LEGISLATION - 1860001 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 38,687 | 1.00 | 38,687 | 1.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 38,687 | 1.00 | 38,687 | 1.00 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 3,443 | 0.00 | 3,443 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 3,443 | 0.00 | 3,443 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 42,130 | 1.00 | 42,130 | 1.00 | |
| Reinvestments - 1860003 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 128,640 | 4.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 128,640 | 4.00 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 75,000 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 75,000 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 203,640 | 4.00 | |
| GRAND TOTAL | \$21,948,865 | 414.03 | \$24,927,460 | 434.54 | \$25,243,894 | 435.54 | \$25,023,406 | 438.54 | |

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CORE DECISION ITEM

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

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 | 7,343,822 | 0 | 7,660,260 | 15,004,082 |
| EE | 3,466,081 | 0 | 6,320,070 | 9,786,151 | EE | 3,026,031 | 0 | 6,320,070 | 9,346,101 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 10,947,527 | 0 | 13,980,330 | 24,927,857 | Total | 10,369,853 | 0 | 13,980,330 | 24,350,183 |
| FTE | 207.55 | 0.00 | 226.99 | 434.54 | FTE | 206.55 | 0.00 | 226.99 | 433.54 |
| Est. Fringe | 5,216,337 | 0 | 5,537,382 | 10,753,719 | Est. Fringe | 5,158,598 | 0 | 5,537,382 | 10,695,980 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | State Highways and Transportation Department Fund (0644) | | | | Other Funds: | State Highways and Transportation Department Fund (0644) | | | |

2. CORE DESCRIPTION

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

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

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

CORE DECISION ITEM

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

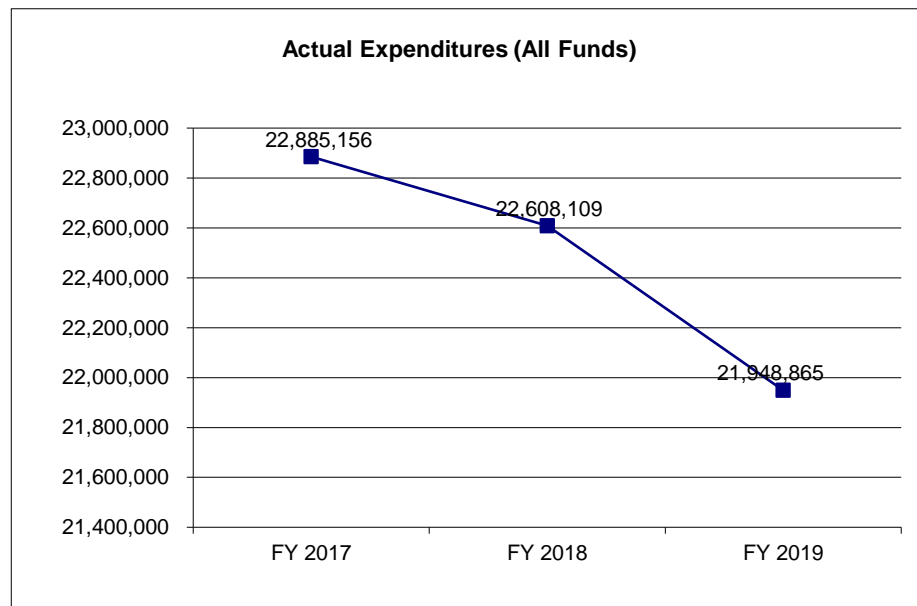
4. FINANCIAL HISTORY

| | 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 Governor Request | |
|------------------------------------|---------------------|-------------------|------------------------------|-------------------|
| | GR | HWY | GR | HWY |
| Division Allocations | | | | |
| Motor Vehicle and Driver Licensing | \$5,893,893 | 8,460,670 | \$5,353,990 | 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 | 1,790,967 | 1,319,531 |
| Postage | 1,501,792 | 2,171,153 | 1,501,792 | 2,171,153 |
| | \$10,947,380 | 13,980,080 | \$10,369,853 | 13,980,330 |

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|------|------|--|-----------------|---------------|-------------------|----------|-------------------|-------------------|--|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | 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 | |
| | | | | Total | 434.54 | 10,947,380 | 0 | 13,980,080 | 24,927,460 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| 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 |
|---|------|------|-----------------|---------------|-------------------|----------|-------------------|-------------------|--|
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | |
| Core Reallocation | 2334 | 1794 | EE | 0.00 | 0 | 0 | 86 | | 86 Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations. |
| NET DEPARTMENT CHANGES | | | | (0.00) | 147 | 0 | 250 | 397 | |
| DEPARTMENT CORE REQUEST | | | | | | | | | |
| | | | 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 | |
| | | | Total | 434.54 | 10,947,527 | 0 | 13,980,330 | 24,927,857 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | | |
| Core Reduction | 2777 | 1762 | PS | 0.00 | (100,000) | 0 | 0 | (100,000) | Reductions realized through technology, efficiencies, streamlined processes, and excess authority. |
| Core Reduction | 2777 | 1768 | PS | (1.00) | (37,624) | 0 | 0 | (37,624) | Reductions realized through technology, efficiencies, streamlined processes, and excess authority. |
| Core Reduction | 2777 | 1763 | EE | 0.00 | (440,050) | 0 | 0 | (440,050) | Reductions realized through technology, efficiencies, streamlined processes, and excess authority. |
| NET GOVERNOR CHANGES | | | | (1.00) | (577,674) | 0 | 0 | (577,674) | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | |
| | | | PS | 433.54 | 7,343,822 | 0 | 7,660,260 | 15,004,082 | |
| | | | EE | 0.00 | 3,026,031 | 0 | 6,320,070 | 9,346,101 | |
| | | | Total | 433.54 | 10,369,853 | 0 | 13,980,330 | 24,350,183 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 190,873 | 6.45 | 219,588 | 7.51 | 210,889 | 6.81 | 210,889 | 6.81 |
| OFFICE SUPPORT ASSISTANT | 170,897 | 7.02 | 151,491 | 6.00 | 173,441 | 7.00 | 173,441 | 7.00 |
| SR OFFICE SUPPORT ASSISTANT | 378,594 | 13.81 | 445,767 | 15.61 | 445,767 | 15.61 | 445,767 | 15.61 |
| PHOTOGRAPHIC-MACHINE OPER | 191,369 | 7.73 | 213,339 | 8.00 | 213,339 | 8.00 | 213,339 | 8.00 |
| PRINTING/MAIL TECHNICIAN I | 255,883 | 9.88 | 260,610 | 9.44 | 291,373 | 8.44 | 291,373 | 8.44 |
| PRINTING/MAIL TECHNICIAN II | 115,507 | 3.90 | 140,619 | 4.85 | 140,619 | 3.33 | 140,619 | 3.33 |
| PRINTING/MAIL TECHNICIAN III | 18,599 | 0.55 | 0 | 0.00 | 22,263 | 0.62 | 22,263 | 0.62 |
| PRINTING/MAIL TECHNICIAN IV | 22,823 | 0.62 | 21,385 | 0.62 | 21,385 | 0.62 | 21,385 | 0.62 |
| 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 | 43,688 | 1.83 |
| SUPPLY MANAGER I | 25,160 | 0.65 | 24,539 | 0.62 | 24,539 | 0.62 | 24,539 | 0.62 |
| PROCUREMENT OFCR II | 29,763 | 0.65 | 28,308 | 0.62 | 28,308 | 0.62 | 28,308 | 0.62 |
| ACCOUNT CLERK II | 21,386 | 0.75 | 18,386 | 0.62 | 18,386 | 0.62 | 18,386 | 0.62 |
| AUDITOR II | 67,102 | 1.65 | 66,453 | 1.00 | 66,453 | 1.00 | 66,453 | 1.00 |
| AUDITOR I | 12,885 | 0.33 | 42,842 | 0.66 | 42,842 | 0.66 | 42,842 | 0.66 |
| SENIOR AUDITOR | 41,808 | 0.97 | 43,968 | 1.00 | 43,968 | 1.00 | 43,968 | 1.00 |
| ACCOUNTANT I | 42,057 | 1.32 | 37,997 | 0.91 | 37,997 | 0.91 | 37,997 | 0.91 |
| ACCOUNTANT II | 65,806 | 1.65 | 63,102 | 1.58 | 63,927 | 1.58 | 63,927 | 1.58 |
| ACCOUNTANT III | 30,536 | 0.68 | 28,121 | 0.62 | 28,121 | 0.62 | 28,121 | 0.62 |
| 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 | 55,222 | 2.00 |
| ACCOUNTING TECHNICIAN | 187,119 | 6.46 | 339,619 | 5.69 | 230,260 | 5.14 | 230,260 | 5.14 |
| ACCOUNTING GENERALIST I | 20,504 | 0.65 | 23,611 | 0.72 | 23,611 | 0.72 | 23,611 | 0.72 |
| ACCOUNTING GENERALIST II | 24,531 | 0.66 | 24,466 | 0.59 | 24,466 | 0.59 | 24,466 | 0.59 |
| 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 | 29,109 | 0.60 |
| PERSONNEL ANAL I | 21,956 | 0.62 | 25,707 | 0.62 | 20,328 | 0.62 | 20,328 | 0.62 |
| 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 | 39,613 | 1.00 |
| PUBLIC INFORMATION SPEC II | 44,673 | 1.00 | 0 | 0.00 | 45,052 | 1.00 | 45,052 | 1.00 |
| PUBLIC INFORMATION COOR | 72,307 | 1.48 | 80,868 | 1.62 | 33,368 | 0.62 | 33,368 | 0.62 |
| TRAINING TECH I | 102,090 | 2.73 | 90,154 | 2.60 | 168,254 | 4.60 | 130,630 | 3.60 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| TRAINING TECH III | 46,377 | 1.00 | 47,477 | 1.00 | 47,477 | 1.00 | 47,477 | 1.00 |
| 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 | 25,381 | 0.62 |
| MANAGEMENT ANALYSIS SPEC I | 290,459 | 7.47 | 449,409 | 10.80 | 440,509 | 10.85 | 440,509 | 10.85 |
| MANAGEMENT ANALYSIS SPEC II | 175,499 | 4.07 | 140,767 | 3.00 | 140,767 | 3.00 | 140,767 | 3.00 |
| PLANNER III | 56,841 | 1.00 | 48,397 | 1.00 | 57,220 | 1.00 | 57,220 | 1.00 |
| PERSONNEL CLERK | 51,904 | 1.62 | 39,037 | 1.62 | 64,744 | 1.62 | 64,744 | 1.62 |
| TELECOMMUN TECH I | 26,367 | 0.66 | 20,738 | 0.62 | 28,738 | 0.62 | 28,738 | 0.62 |
| LEGISLATIVE COORDINATOR | 51,632 | 1.05 | 51,606 | 1.00 | 54,106 | 1.05 | 54,106 | 1.05 |
| APPEALS REFEREE I | 40,087 | 1.00 | 41,013 | 1.00 | 41,013 | 1.00 | 41,013 | 1.00 |
| ADMINISTRATIVE ANAL I | 155,536 | 4.94 | 204,252 | 5.95 | 172,515 | 5.20 | 172,515 | 5.20 |
| ADMINISTRATIVE ANAL II | 139,996 | 3.78 | 110,765 | 3.00 | 112,265 | 3.00 | 112,265 | 3.00 |
| ADMINISTRATIVE ANAL III | 76,369 | 1.84 | 123,974 | 3.00 | 80,922 | 2.00 | 80,922 | 2.00 |
| INVESTIGATOR II | 115,920 | 2.82 | 155,658 | 6.10 | 155,658 | 5.85 | 155,658 | 5.85 |
| INVESTIGATOR III | 43,612 | 0.96 | 124,469 | 2.00 | 92,179 | 2.00 | 92,179 | 2.00 |
| MOTOR VEHICLE DRIVER | 21,502 | 0.80 | 15,765 | 0.62 | 15,765 | 0.62 | 15,765 | 0.62 |
| 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 | 58,638 | 2.00 |
| REVENUE SECTION SUPV | 648,473 | 17.38 | 637,573 | 16.65 | 651,073 | 17.00 | 651,073 | 17.00 |
| TELEPHONE INFO OPERATOR I REV | 98,581 | 4.01 | 154,975 | 6.00 | 125,300 | 5.00 | 125,300 | 5.00 |
| TELEPHONE INFO OPERATOR II REV | 134,313 | 4.88 | 154,337 | 2.00 | 143,137 | 4.00 | 143,137 | 4.00 |
| REVENUE FIELD SERVICES COOR | 487,030 | 12.67 | 506,503 | 13.00 | 506,503 | 13.00 | 506,503 | 13.00 |
| REVENUE PROCESSING TECH I | 1,867,872 | 75.48 | 1,826,733 | 75.57 | 1,888,543 | 75.21 | 1,788,543 | 75.21 |
| REVENUE PROCESSING TECH II | 3,342,506 | 119.28 | 4,068,677 | 131.06 | 3,577,499 | 119.06 | 3,577,499 | 119.06 |
| REVENUE PROCESSING TECH III | 321,512 | 10.62 | 319,434 | 14.13 | 783,870 | 31.18 | 783,870 | 31.18 |
| REVENUE PROCESSING TECH IV | 11,759 | 0.35 | 0 | 0.00 | 11,800 | 0.35 | 11,800 | 0.35 |
| FACILITIES OPERATIONS MGR B1 | 39,246 | 0.65 | 0 | 0.00 | 38,686 | 0.62 | 38,686 | 0.62 |
| 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 | 179,660 | 2.86 |
| 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 | FY 2021 | FY 2021 |
|--------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| HUMAN RESOURCES MGR B1 | 37,792 | 0.62 | 0 | 0.00 | 33,959 | 0.62 | 33,959 | 0.62 |
| 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 | 172,188 | 2.50 |
| 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 | 818,893 | 14.87 |
| 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 | 109,854 | 0.60 |
| DESIGNATED PRINCIPAL ASST DEPT | 210,109 | 2.31 | 232,106 | 1.62 | 248,824 | 1.87 | 248,824 | 1.87 |
| DIVISION DIRECTOR | 162,193 | 1.83 | 54,081 | 0.63 | 151,113 | 1.68 | 151,113 | 1.68 |
| DESIGNATED PRINCIPAL ASST DIV | 74,406 | 1.48 | 39,589 | 1.00 | 97,993 | 1.50 | 97,993 | 1.50 |
| ASSOCIATE COUNSEL | 117,868 | 2.44 | 63,682 | 2.20 | 63,682 | 2.20 | 63,682 | 2.20 |
| PARALEGAL | 23,712 | 0.62 | 22,456 | 0.62 | 22,456 | 0.62 | 22,456 | 0.62 |
| LEGAL COUNSEL | 216,020 | 4.84 | 177,616 | 4.63 | 209,906 | 4.63 | 209,906 | 4.63 |
| 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 | 582,239 | 8.16 |
| 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 | 65,700 | 1.00 |
| 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 | 161,742 | 2.00 |
| GENERAL COUNSEL | 56,100 | 0.63 | 0 | 0.00 | 78,723 | 0.66 | 78,723 | 0.66 |
| 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 | 64,574 | 1.20 |
| SPECIAL ASST PROFESSIONAL | 14,648 | 0.29 | 31,156 | 0.60 | 31,156 | 0.60 | 31,156 | 0.60 |
| SPECIAL ASST OFFICE & CLERICAL | 119,503 | 2.62 | 102,648 | 2.24 | 148,148 | 3.34 | 148,148 | 3.34 |
| TOTAL - PS | 13,794,467 | 414.03 | 15,141,706 | 434.54 | 15,141,706 | 434.54 | 15,004,082 | 433.54 |
| TRAVEL, IN-STATE | 18,296 | 0.00 | 18,258 | 0.00 | 20,655 | 0.00 | 20,655 | 0.00 |
| TRAVEL, OUT-OF-STATE | 4,728 | 0.00 | 22,475 | 0.00 | 13,475 | 0.00 | 13,475 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 6,142,488 | 0.00 | 7,356,082 | 0.00 | 7,102,082 | 0.00 | 7,012,032 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 118,415 | 0.00 | 42,619 | 0.00 | 89,669 | 0.00 | 89,669 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|----------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| COMMUNICATION SERV & SUPP | 327,782 | 0.00 | 67,771 | 0.00 | 331,771 | 0.00 | 331,771 | 0.00 |
| PROFESSIONAL SERVICES | 1,110,639 | 0.00 | 2,124,255 | 0.00 | 1,987,705 | 0.00 | 1,637,705 | 0.00 |
| M&R SERVICES | 140,886 | 0.00 | 115,905 | 0.00 | 197,905 | 0.00 | 197,905 | 0.00 |
| MOTORIZED EQUIPMENT | 81,332 | 0.00 | 52 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 |
| OFFICE EQUIPMENT | 99,774 | 0.00 | 8,076 | 0.00 | 12,126 | 0.00 | 12,126 | 0.00 |
| OTHER EQUIPMENT | 35,681 | 0.00 | 18,002 | 0.00 | 14,002 | 0.00 | 14,002 | 0.00 |
| PROPERTY & IMPROVEMENTS | 45,560 | 0.00 | 2 | 0.00 | 2 | 0.00 | 2 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 265 | 0.00 | 10,601 | 0.00 | 10,601 | 0.00 | 10,601 | 0.00 |
| MISCELLANEOUS EXPENSES | 28,552 | 0.00 | 652 | 0.00 | 4,152 | 0.00 | 4,152 | 0.00 |
| REBILLABLE EXPENSES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL - EE | 8,154,398 | 0.00 | 9,785,754 | 0.00 | 9,786,151 | 0.00 | 9,346,101 | 0.00 |
| GRAND TOTAL | \$21,948,865 | 414.03 | \$24,927,460 | 434.54 | \$24,927,857 | 434.54 | \$24,350,183 | 433.54 |
| GENERAL REVENUE | \$8,785,108 | 182.64 | \$10,947,380 | 207.55 | \$10,947,527 | 207.55 | \$10,369,853 | 206.55 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$13,163,757 | 231.39 | \$13,980,080 | 226.99 | \$13,980,330 | 226.99 | \$13,980,330 | 226.99 |

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

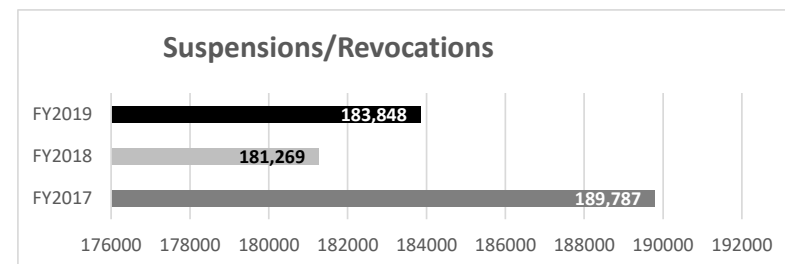
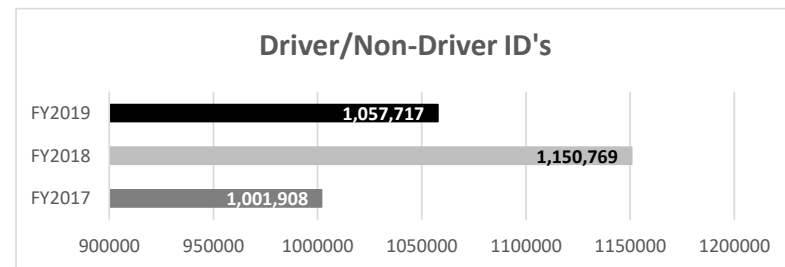
1b. What does this program do?

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 | FY2017 | FY2018 | FY2019 |
|------------------------|-----------|-----------|-----------|
| Driver/Non-Driver ID's | 1,001,908 | 1,150,769 | 1,057,717 |

| Actions | FY2017 | FY2018 | FY2019 |
|-------------------------|---------|---------|---------|
| Suspensions/Revocations | 189,787 | 181,269 | 183,848 |



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

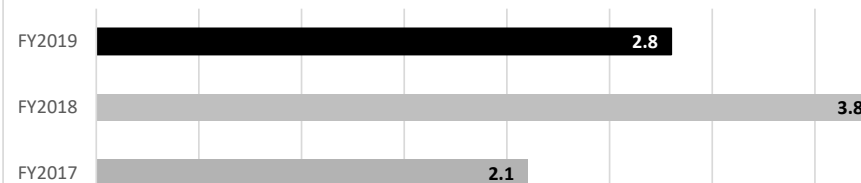
Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

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

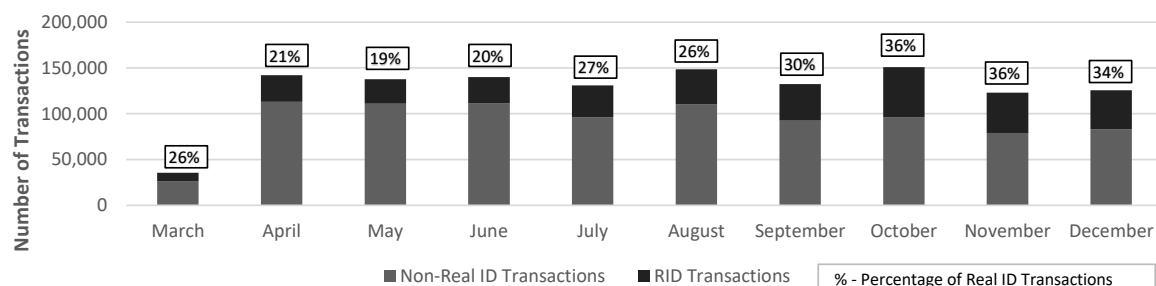
The target for the number of days to issue a license is contractual with the vendor. Except in extraordinary circumstances, if they do not issue a driver license or non-driver identification card within three days, we collect liquidated damages.

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

Days to Issue a License

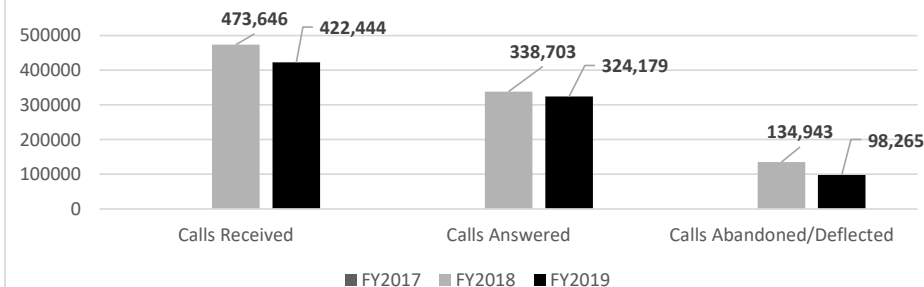


March - December 2019 ID Transactions



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.

DLB Call Center



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

The stretch 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.

Average Wait Time in Call Queue



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.

| | FY2017 | FY2018 | FY2019 |
|----------------------------------|---------------|---------------|---------------|
| Highway Related | \$544,034,301 | \$551,012,771 | \$547,518,910 |
| Education | \$58,953,110 | \$59,537,781 | \$58,286,781 |
| General Revenue | \$27,336,066 | \$27,567,553 | \$27,191,626 |
| Conservation | \$14,409,948 | \$14,543,048 | \$14,225,855 |
| Natural Resources | \$11,527,972 | \$11,634,453 | \$11,380,698 |
| Other Miscellaneous | \$5,124,501 | \$4,713,739 | \$5,511,662 |
| Distributions to Cities/Counties | | | |
| Motor Fuel | \$77,796,866 | \$78,666,759 | \$76,861,158 |
| Local Sales and Use | \$346,639,337 | \$372,074,499 | \$374,318,109 |

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.

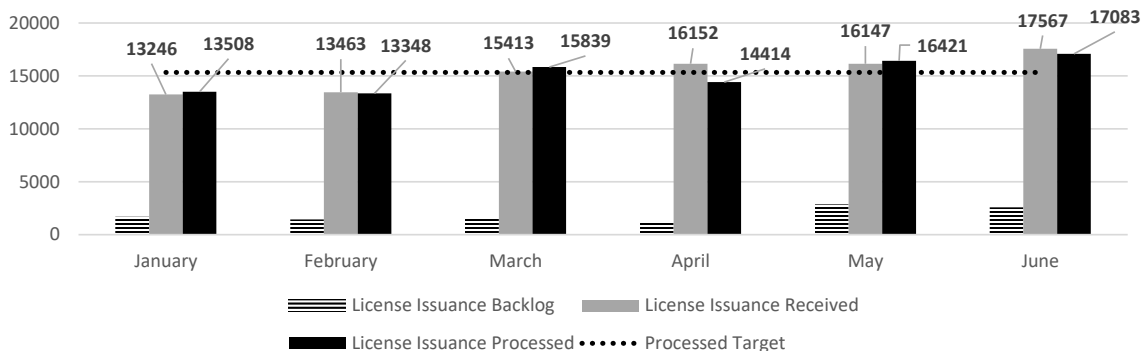
The Driver License Bureau has 53 frontline team members who process the work received for Issuance, Reinstatement, Suspensions, Revocations, and Accidents.

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.

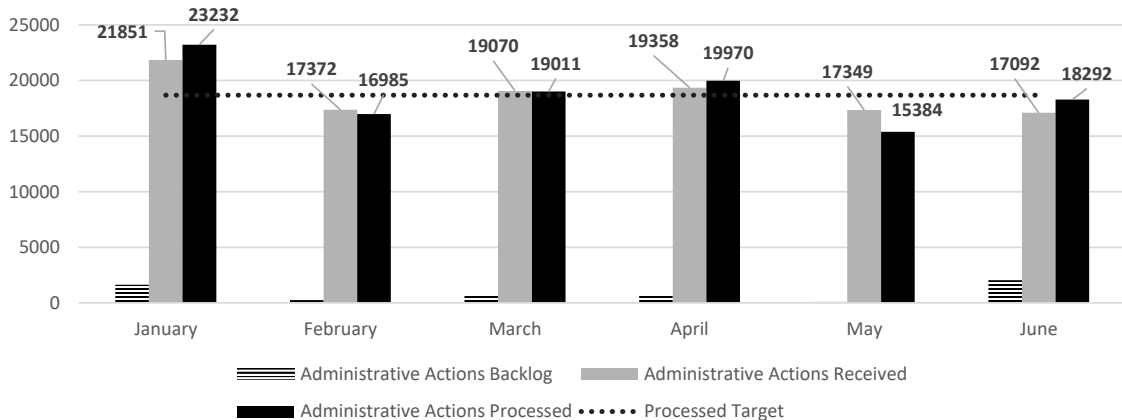
We began tracking backlog, work received, and work processed differently in January 2019.

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

FY19 License Issuance Performance



FY19 Administrative Alcohol Actions Performance



PROGRAM DESCRIPTION

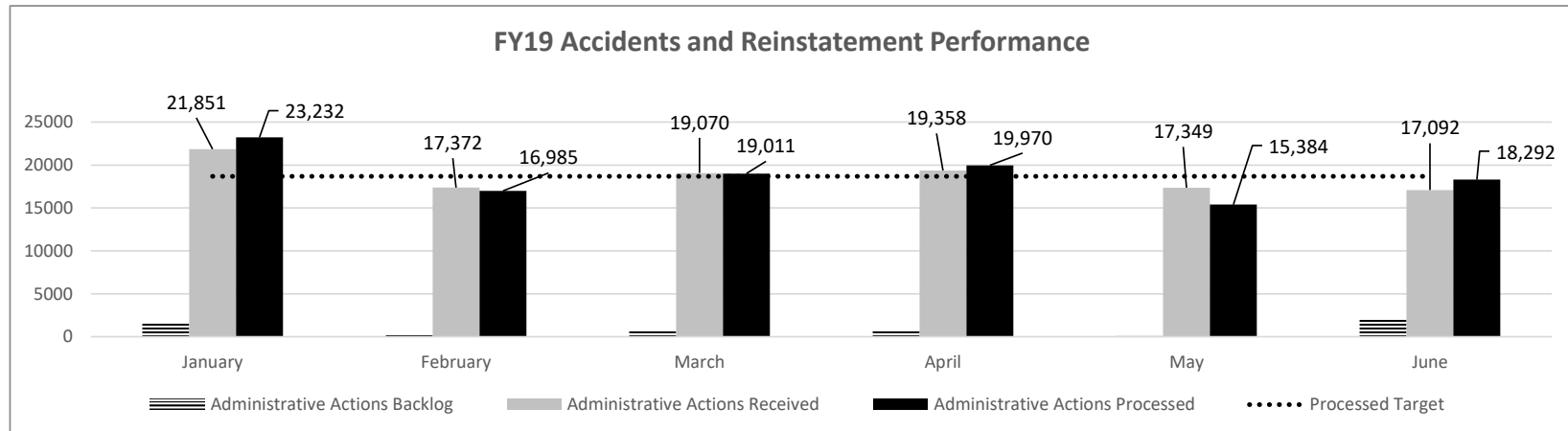
Department of Revenue

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).



DRIVER LICENSE

| | 2016 | 2017 | 2018 | 2019 |
|--------------|--------------|--------------|--------------|--------------|
| Collections | \$19,470,942 | \$18,085,930 | \$20,114,930 | \$19,053,330 |
| Expenditures | \$6,757,856 | \$6,526,133 | \$6,774,011 | \$7,665,665 |
| ROI | \$1.88 | \$1.77 | \$1.97 | \$1.49 |

PROGRAM DESCRIPTION

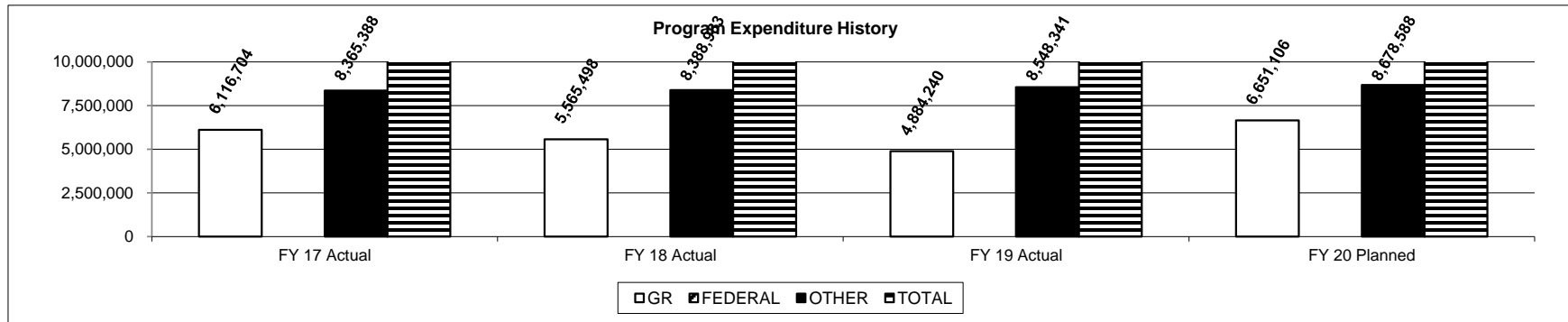
Department of Revenue

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

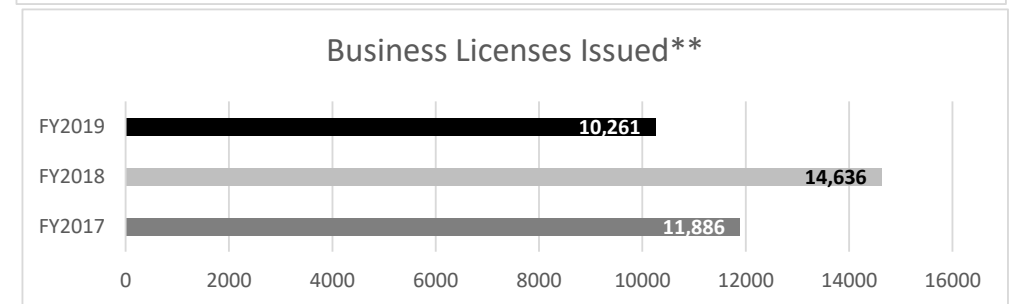
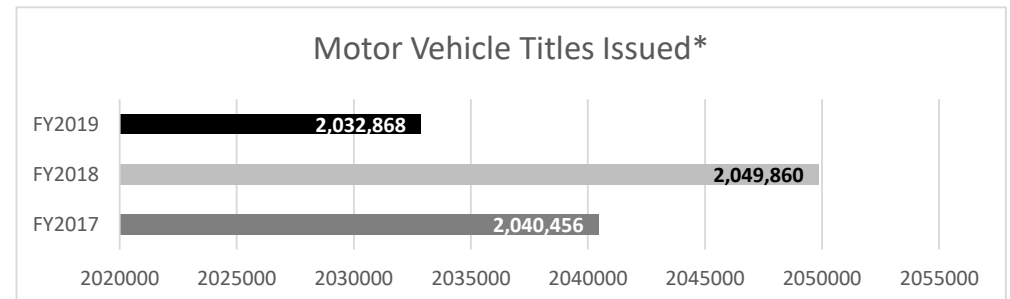
1b. What does this program do?

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.

| Titles and Registration | FY2017 | FY2018 | FY2019 |
|------------------------------|-----------|-----------|-----------|
| Motor Vehicle Titles Issued* | 2,040,456 | 2,049,860 | 2,032,868 |

| Business Licenses | FY2017 | FY2018 | FY2019 |
|----------------------------|--------|--------|--------|
| Business Licenses Issued** | 11,886 | 14,636 | 10,261 |



*Includes motor vehicle and marine titles issued.

**Business Licenses include motor vehicle dealers, marine craft dealers, salvage dealers, title service, and lease rental.

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.

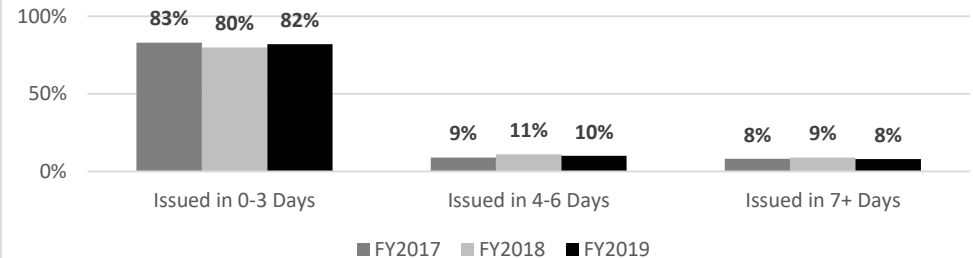
The target for the number of days to issue a title is three days. The national average for original titles to be issued is three to four weeks after title application is received.

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.

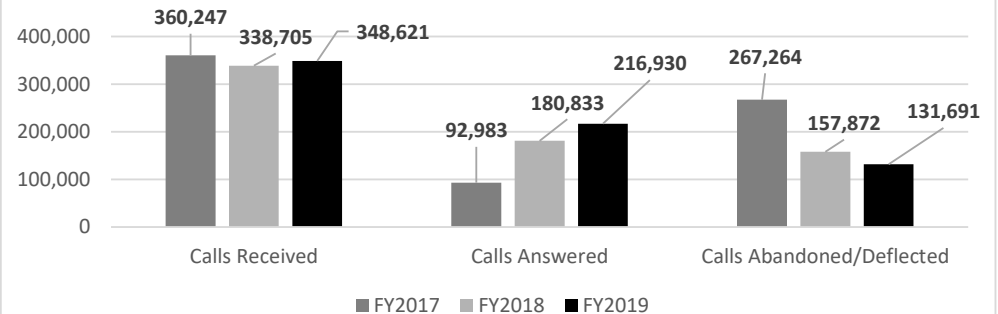
The Department Initiative, Road to 100%, began in 2018. The goals of Road to 100% are to reduce incoming calls by 30% and answer 100% of all calls that come in. We have made many changes in our call center over the past two years to improve the overall experience of our customers when they need help 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.

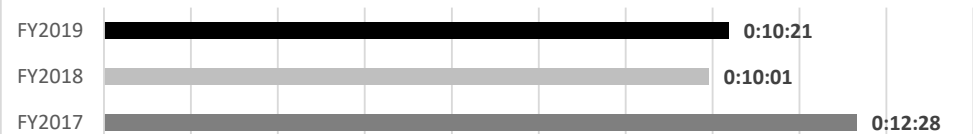
Original Motor Vehicle and Marine Titles Issued



MVB Call Center



Average Wait Time in Call Queue



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 | \$544,034,301 | \$551,012,771 | \$547,518,910 |
| Education | \$58,953,110 | \$59,537,781 | \$58,286,781 |
| General Revenue | \$27,336,066 | \$27,567,553 | \$27,191,626 |
| Conservation | \$14,409,948 | \$14,543,048 | \$14,225,855 |
| Natural Resources | \$11,527,972 | \$11,634,453 | \$11,380,698 |
| Other Miscellaneous | \$5,124,501 | \$4,713,739 | \$5,511,662 |
| Distributions to Cities/Counties | | | |
| Motor Fuel | \$77,796,866 | \$78,666,759 | \$76,861,158 |
| Local Sales and Use | \$346,639,337 | \$372,074,499 | \$374,318,109 |

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.

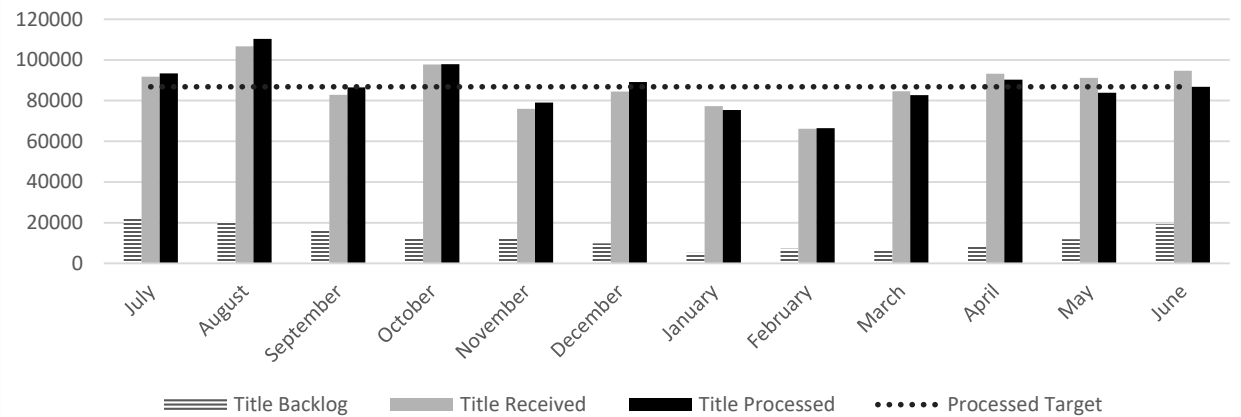
The Motor Vehicle Bureau has 101 frontline team members who process the work received for titles, registration, and dealer licensing.

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

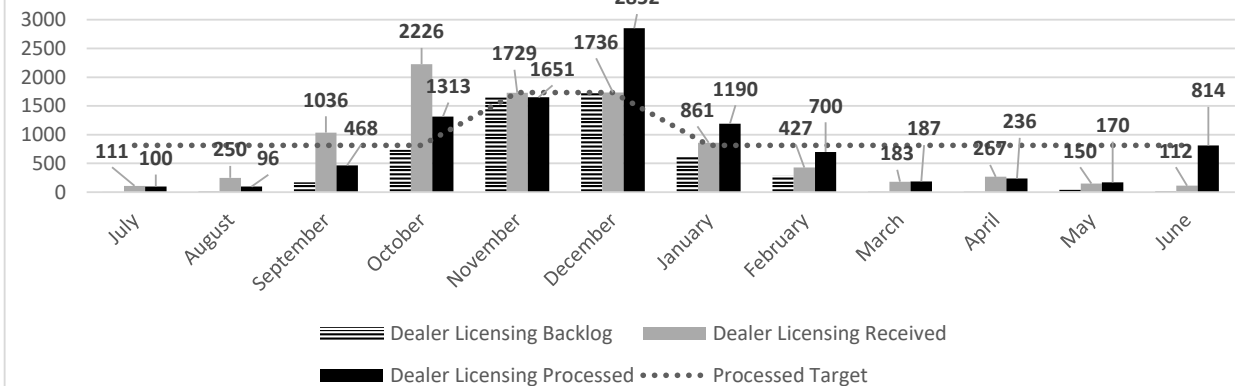
There are 38 different functions associated with titles that are taken into consideration for title performance.

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.

FY19 Title Performance



FY19 Dealer Licensing Performance



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

MOTOR VEHICLE TITLE

| | 2016 | 2017 | 2018 | 2019 |
|--------------|---------------|---------------|---------------|---------------|
| Collections | \$842,631,202 | \$876,682,502 | \$899,169,851 | \$914,343,016 |
| Expenditures | \$5,370,748 | \$5,796,507 | \$5,650,411 | \$5,879,642 |
| ROI | \$155.89 | \$150.24 | \$158.13 | \$154.51 |

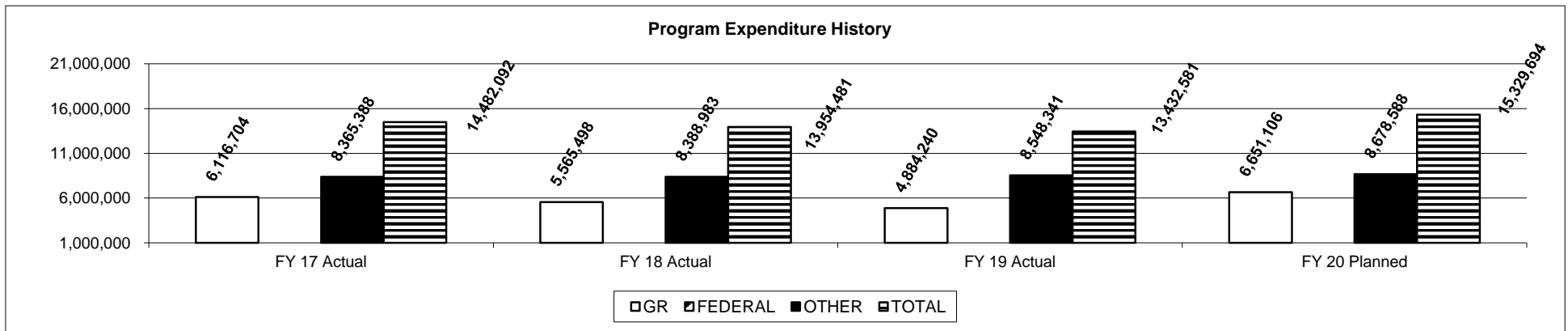
MOTOR VEHICLE REGISTRATION

| | 2016 | 2017 | 2018 | 2019 |
|--------------|---------------|---------------|---------------|---------------|
| Collections | \$175,207,181 | \$176,495,944 | \$179,123,494 | \$166,750,350 |
| Expenditures | \$7,115,070 | \$7,178,799 | \$6,758,165 | \$4,079,000 |
| ROI | \$23.62 | \$23.59 | \$25.50 | \$39.88 |

MOTOR FUEL TAX

| | 2016 | 2017 | 2018 | 2019 |
|--------------|---------------|---------------|---------------|---------------|
| Collections | \$725,918,607 | \$734,940,610 | \$728,757,665 | \$736,772,276 |
| Expenditures | \$416,380 | \$581,707 | \$412,905 | \$462,603 |
| ROI | \$1,742.40 | \$1,262.42 | \$1,763.95 | \$1,591.67 |

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

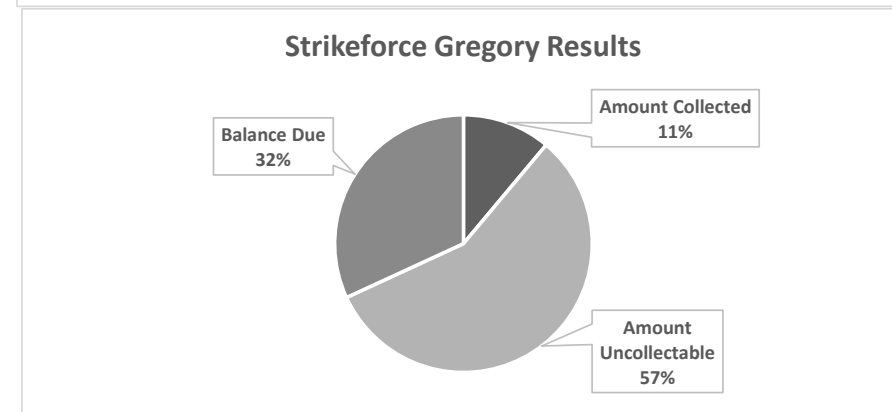
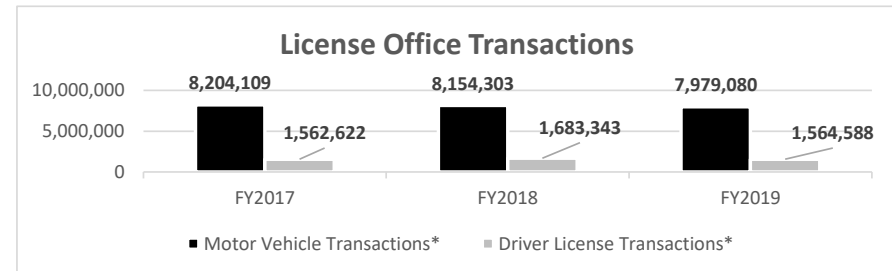
1b. What does this program do?

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.

| License Offices | FY2017 | FY2018 | FY2019 |
|------------------------------|-----------|-----------|-----------|
| Motor Vehicle Transactions* | 8,204,109 | 8,154,303 | 7,979,080 |
| Driver License Transactions* | 1,562,622 | 1,683,343 | 1,564,588 |

| Strikeforce Gregory - Additional Vehicle Sales Tax Owed | |
|---|--------------|
| August - December 2019** | |
| Amount Identified | \$462,974.30 |
| Amount Collected | \$51,395.99 |
| Amount Uncollectable | \$264,026.12 |
| Balance Due | \$147,552.19 |



*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.

**Although the appropriations started July 1, 2019, the first team member did not start until August 2019 so no transactions were reviewed in July 2019.

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

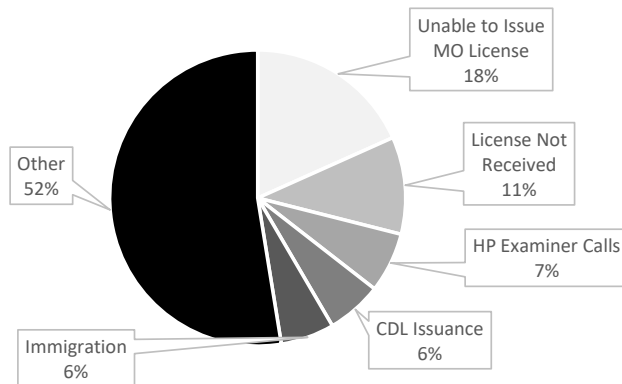
2b. Provide a measure(s) of the program's quality.

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.

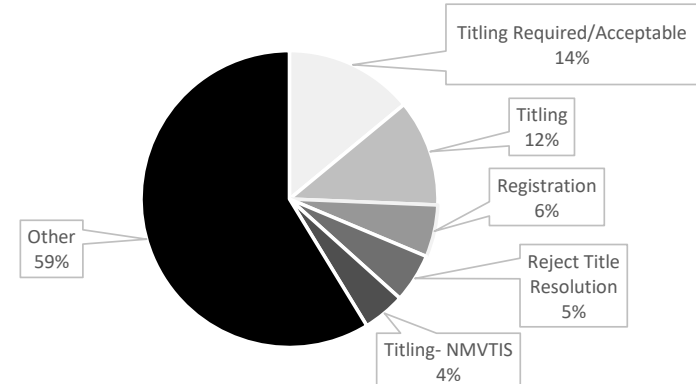
| Total Calls to Driver License Bureau | |
|--------------------------------------|--------|
| FY2019 | 87,288 |
| FY2018 | 82,575 |
| FY2017 | 84,148 |

| Total Calls to Motor Vehicle Bureau | |
|-------------------------------------|--------|
| FY2019 | 56,122 |
| FY2018 | 56,467 |
| FY2017 | 60,258 |

FY2019 - Phone Assistance from Driver License Help Desk



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 | \$544,034,301 | \$551,012,771 | \$547,518,910 |
| Education | \$58,953,110 | \$59,537,781 | \$58,286,781 |
| General Revenue | \$27,336,066 | \$27,567,553 | \$27,191,626 |
| Conservation | \$14,409,948 | \$14,543,048 | \$14,225,855 |
| Natural Resources | \$11,527,972 | \$11,634,453 | \$11,380,698 |
| Other Miscellaneous | \$5,124,501 | \$4,713,739 | \$5,511,662 |
| Distributions to Cities/Counties | | | |
| Motor Fuel | \$77,796,866 | \$78,666,759 | \$76,861,158 |
| Local Sales and Use | \$346,639,337 | \$372,074,499 | \$374,318,109 |

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

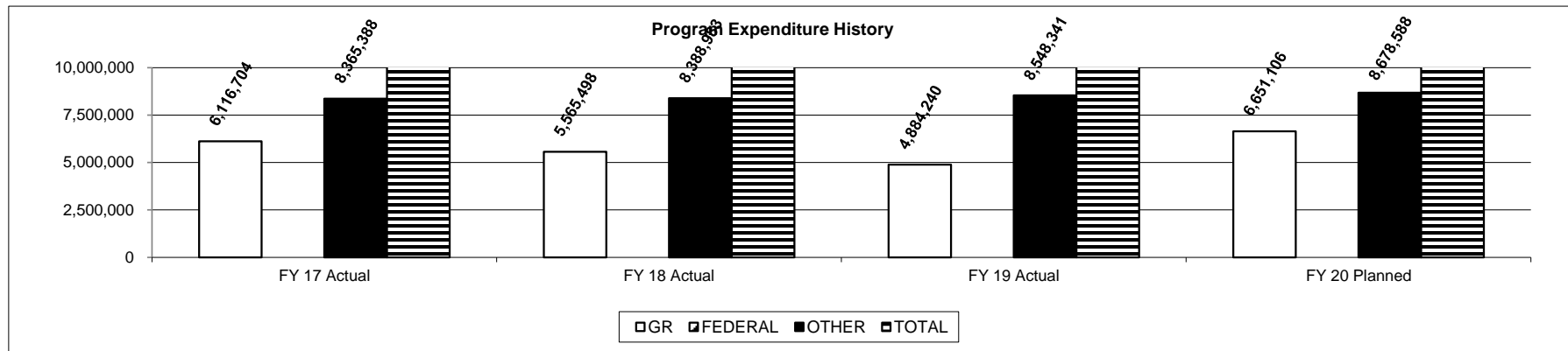
Department of Revenue

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

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|-----------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| HWY COLL MV/DL SYSTEM | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 88,585 | 1.61 | 185,146 | 3.00 | 185,146 | 3.00 | 185,146 | 3.00 | |
| TOTAL - PS | 88,585 | 1.61 | 185,146 | 3.00 | 185,146 | 3.00 | 185,146 | 3.00 | |
| TOTAL | 88,585 | 1.61 | 185,146 | 3.00 | 185,146 | 3.00 | 185,146 | 3.00 | |
| Pay Plan - 0000012 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,878 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,878 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,878 | 0.00 | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 2,709 | 0.00 | 2,709 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 2,709 | 0.00 | 2,709 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 2,709 | 0.00 | 2,709 | 0.00 | |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 1,837 | 0.00 | 1,837 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 1,837 | 0.00 | 1,837 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 1,837 | 0.00 | 1,837 | 0.00 | |
| GRAND TOTAL | \$88,585 | 1.61 | \$185,146 | 3.00 | \$189,692 | 3.00 | \$191,570 | 3.00 | |

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CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 185,146 | 0 | 0 | 185,146 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 185,146 | 0 | 0 | 185,146 |
| FTE | 3.00 | 0.00 | 0.00 | 3.00 |

| | | | | |
|--|---------|---|---|---------|
| Est. Fringe | 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> | | | | |

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 185,146 | 0 | 0 | 185,146 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 185,146 | 0 | 0 | 185,146 |
| FTE | 3.00 | 0.00 | 0.00 | 3.00 |

| | | | | |
|--|---------|---|---|---------|
| Est. Fringe | 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> | | | | |

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

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 86104C |
| Division - Motor Vehicle and Driver Licensing | | |
| Core - MVDL System | HB Section | 4.005 |
| <p>The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The benefits the Department expects to realize with an integrated system: 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.</p> <p>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.</p> | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | |
| | | |

CORE DECISION ITEM

Department of Revenue
Division - Motor Vehicle and Driver Licensing
Core - MVDL System

Budget Unit 86104C

HB Section 4.005

4. FINANCIAL HISTORY

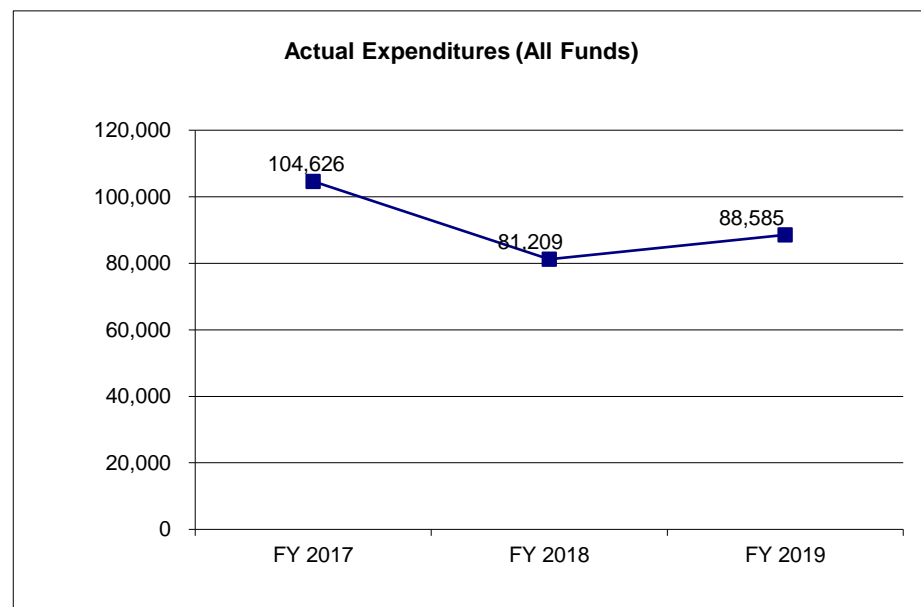
| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 3,203,500 | 203,500 | 179,550 | 185,146 |
| 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

DEPARTMENT OF REVENUE
HWY COLL MV/DL SYSTEM

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 19,000,016 | 569.05 | 19,202,363 | 484.58 | 19,202,363 | 484.58 | 18,983,643 | 480.58 |
| HEALTH INITIATIVES | 43,458 | 1.54 | 55,235 | 2.00 | 55,235 | 2.00 | 55,235 | 2.00 |
| PETROLEUM STORAGE TANK INS | 28,101 | 0.89 | 29,527 | 1.00 | 29,527 | 1.00 | 29,527 | 1.00 |
| CONSERVATION COMMISSION | 498,702 | 18.03 | 600,575 | 20.42 | 600,575 | 20.42 | 600,575 | 20.42 |
| PETROLEUM INSPECTION FUND | 16,228 | 0.54 | 35,940 | 1.00 | 35,940 | 1.00 | 35,940 | 1.00 |
| TOTAL - PS | 19,586,505 | 590.05 | 19,923,640 | 509.00 | 19,923,640 | 509.00 | 19,704,920 | 505.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 2,030,225 | 0.00 | 2,499,707 | 0.00 | 2,501,689 | 0.00 | 2,501,689 | 0.00 |
| HEALTH INITIATIVES | 0 | 0.00 | 4,163 | 0.00 | 4,163 | 0.00 | 4,163 | 0.00 |
| PETROLEUM STORAGE TANK INS | 0 | 0.00 | 1,071 | 0.00 | 1,071 | 0.00 | 1,071 | 0.00 |
| CONSERVATION COMMISSION | 0 | 0.00 | 8,277 | 0.00 | 8,277 | 0.00 | 8,277 | 0.00 |
| PETROLEUM INSPECTION FUND | 0 | 0.00 | 2,818 | 0.00 | 2,818 | 0.00 | 2,818 | 0.00 |
| TOTAL - EE | 2,030,225 | 0.00 | 2,516,036 | 0.00 | 2,518,018 | 0.00 | 2,518,018 | 0.00 |
| TOTAL | 21,616,730 | 590.05 | 22,439,676 | 509.00 | 22,441,658 | 509.00 | 22,222,938 | 505.00 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 192,678 | 0.00 |
| HEALTH INITIATIVES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 560 | 0.00 |
| PETROLEUM STORAGE TANK INS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 300 | 0.00 |
| CONSERVATION COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,095 | 0.00 |
| PETROLEUM INSPECTION FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 364 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 199,997 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 199,997 | 0.00 |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 284,204 | 0.00 | 284,204 | 0.00 |
| HEALTH INITIATIVES | 0 | 0.00 | 0 | 0.00 | 815 | 0.00 | 815 | 0.00 |
| PETROLEUM STORAGE TANK INS | 0 | 0.00 | 0 | 0.00 | 436 | 0.00 | 436 | 0.00 |
| CONSERVATION COMMISSION | 0 | 0.00 | 0 | 0.00 | 8,878 | 0.00 | 8,878 | 0.00 |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| TAXATION DIVISION | | | | | | | | | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| PETROLEUM INSPECTION FUND | 0 | 0.00 | 0 | 0.00 | 531 | 0.00 | 531 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 294,864 | 0.00 | 294,864 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 294,864 | 0.00 | 294,864 | 0.00 | |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 72,384 | 0.00 | 72,384 | 0.00 | |
| HEALTH INITIATIVES | 0 | 0.00 | 0 | 0.00 | 148 | 0.00 | 148 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 72,532 | 0.00 | 72,532 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 72,532 | 0.00 | 72,532 | 0.00 | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | | |
| 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 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 1,982 | 0.00 | 0 | 0.00 | |
| Reinvestments - 1860003 | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 195,000 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 195,000 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 195,000 | 0.00 | |
| GRAND TOTAL | \$21,616,730 | 590.05 | \$22,439,676 | 509.00 | \$22,811,036 | 509.00 | \$22,985,331 | 505.00 | |

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im_disummary

CORE DECISION ITEM

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

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 | 18,983,643 | 0 | 721,277 | 19,704,920 |
| EE | 2,501,689 | 0 | 16,329 | 2,518,018 | EE | 2,501,689 | 0 | 16,329 | 2,518,018 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 21,704,052 | 0 | 737,606 | 22,441,658 | Total | 21,485,332 | 0 | 737,606 | 22,222,938 |
| FTE | 484.58 | 0.00 | 24.42 | 509.00 | FTE | 480.58 | 0.00 | 24.42 | 505.00 |
| Est. Fringe | 12,735,832 | 0 | 562,714 | 13,298,546 | Est. Fringe | 12,611,375 | 0 | 562,714 | 13,174,089 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662) | | | | Other Funds: | | | | |

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

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

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 |

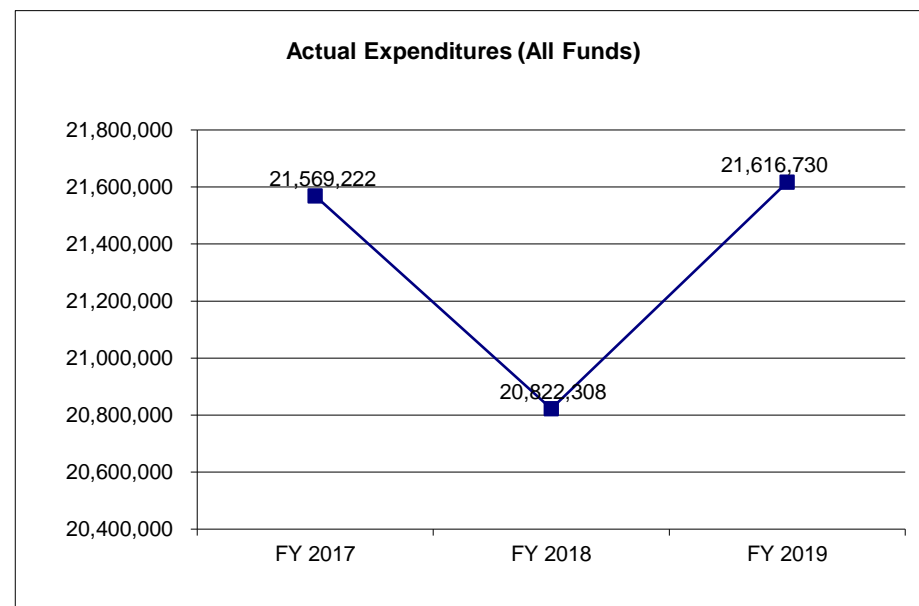
*Current Year restricted amount is as of _____.

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

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|------|------|--|-----------------|---------------|-------------------|----------|----------------|-------------------|--|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | PS | 509.00 | 19,202,363 | 0 | 721,277 | 19,923,640 | |
| | | | | EE | 0.00 | 2,499,707 | 0 | 16,329 | 2,516,036 | |
| | | | | Total | 509.00 | 21,702,070 | 0 | 737,606 | 22,439,676 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| Core Reallocation | 714 | 1691 | | PS | 0.00 | 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. |
| NET DEPARTMENT CHANGES | | | | | 0.00 | 1,982 | 0 | 0 | 1,982 | |
| DEPARTMENT CORE REQUEST | | | | | | | | | | |
| | | | | PS | 509.00 | 19,202,363 | 0 | 721,277 | 19,923,640 | |
| | | | | EE | 0.00 | 2,501,689 | 0 | 16,329 | 2,518,018 | |
| | | | | Total | 509.00 | 21,704,052 | 0 | 737,606 | 22,441,658 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | | | |
| Core Reduction | 2779 | 1691 | | PS | (4.00) | (218,720) | 0 | 0 | (218,720) | Reductions realized through technology, efficiencies, and streamlined processes. |
| NET GOVERNOR CHANGES | | | | | (4.00) | (218,720) | 0 | 0 | (218,720) | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | | |
| | | | | PS | 505.00 | 18,983,643 | 0 | 721,277 | 19,704,920 | |
| | | | | EE | 0.00 | 2,501,689 | 0 | 16,329 | 2,518,018 | |
| | | | | Total | 505.00 | 21,485,332 | 0 | 737,606 | 22,222,938 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 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 | 116,564 | 4.32 |
| SR OFFICE SUPPORT ASSISTANT | 190,767 | 6.53 | 89,355 | 2.99 | 176,277 | 6.00 | 176,277 | 6.00 |
| 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 | 264,052 | 6.80 |
| ACCOUNTING GENERALIST I | 34,358 | 1.08 | 32,793 | 1.00 | 32,793 | 1.00 | 32,793 | 1.00 |
| 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 | 37,800 | 1.00 |
| EXECUTIVE II | 35,677 | 0.96 | 79,318 | 2.00 | 37,668 | 1.00 | 37,668 | 1.00 |
| MANAGEMENT ANALYSIS SPEC I | 349,480 | 8.98 | 349,975 | 8.00 | 349,975 | 8.00 | 349,975 | 8.00 |
| MANAGEMENT ANALYSIS SPEC II | 95,505 | 2.17 | 90,955 | 2.00 | 90,955 | 2.00 | 90,955 | 2.00 |
| 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 | 53,294 | 0.95 |
| ADMINISTRATIVE ANAL I | 71,062 | 1.83 | 38,895 | 1.00 | 100,870 | 2.00 | 100,870 | 2.00 |
| 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 | 1,194,391 | 48.50 |
| TAX COLLECTION TECH II | 253,644 | 9.13 | 222,975 | 8.00 | 254,975 | 10.00 | 254,975 | 10.00 |
| TAX COLLECTION TECH III | 219,633 | 7.34 | 216,150 | 7.00 | 221,150 | 7.50 | 221,150 | 7.50 |
| TAXPAYER SERVICES SUPV | 90,623 | 2.43 | 76,379 | 2.00 | 91,379 | 3.00 | 91,379 | 3.00 |
| REVENUE SECTION SUPV | 621,330 | 16.56 | 585,654 | 15.00 | 621,641 | 16.50 | 621,641 | 16.50 |
| REVENUE PROCESSING TECH I | 2,510,031 | 101.37 | 2,794,699 | 93.55 | 2,661,999 | 88.14 | 2,493,279 | 85.14 |
| REVENUE PROCESSING TECH II | 3,605,653 | 129.34 | 3,042,785 | 94.92 | 3,254,879 | 98.92 | 3,254,879 | 98.92 |
| REVENUE PROCESSING TECH III | 1,468,882 | 48.91 | 1,556,978 | 48.00 | 1,556,978 | 48.00 | 1,556,978 | 48.00 |
| REVENUE PROCESSING TECH IV | 291,061 | 8.55 | 291,496 | 8.20 | 291,496 | 8.20 | 291,496 | 8.20 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| TAX AUDIT REVIEW SPECIALIST | 56,841 | 1.00 | 123,646 | 2.00 | 59,046 | 1.00 | 59,046 | 1.00 |
| TAX AUDITOR I | 1,465,806 | 37.80 | 1,241,387 | 32.00 | 1,489,496 | 37.00 | 1,489,496 | 37.00 |
| TAX AUDITOR II | 768,269 | 18.43 | 640,023 | 15.00 | 849,443 | 19.00 | 849,443 | 19.00 |
| TAX AUDITOR III | 662,270 | 14.07 | 1,853,288 | 36.05 | 1,029,223 | 18.05 | 1,029,223 | 18.05 |
| TAX AUDIT SUPV | 1,236,106 | 23.13 | 1,511,501 | 25.00 | 1,460,689 | 24.00 | 1,460,689 | 24.00 |
| REVENUE MANAGER, BAND 1 | 1,170,397 | 19.28 | 438,518 | 8.75 | 1,353,538 | 20.25 | 1,303,538 | 19.25 |
| 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 | 104,966 | 0.95 |
| DESIGNATED PRINCIPAL ASST DIV | 48,113 | 0.77 | 163,697 | 2.00 | 64,600 | 1.00 | 64,600 | 1.00 |
| OUT-STATE AUDIT PERSONNEL | 1,547,429 | 26.76 | 1,448,549 | 19.60 | 1,547,549 | 21.60 | 1,547,549 | 21.60 |
| 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 | 465,300 | 2.32 |
| 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 | 90,654 | 2.00 |
| OTHER | 0 | 0.00 | 7,352 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - PS | 19,586,505 | 590.05 | 19,923,640 | 509.00 | 19,923,640 | 509.00 | 19,704,920 | 505.00 |
| TRAVEL, IN-STATE | 26,475 | 0.00 | 86,906 | 0.00 | 29,982 | 0.00 | 29,982 | 0.00 |
| TRAVEL, OUT-OF-STATE | 32,149 | 0.00 | 56,829 | 0.00 | 48,000 | 0.00 | 48,000 | 0.00 |
| SUPPLIES | 115,928 | 0.00 | 576,521 | 0.00 | 431,923 | 0.00 | 431,923 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 334,278 | 0.00 | 219,272 | 0.00 | 371,901 | 0.00 | 371,901 | 0.00 |
| COMMUNICATION SERV & SUPP | 298,912 | 0.00 | 379,337 | 0.00 | 379,337 | 0.00 | 379,337 | 0.00 |
| PROFESSIONAL SERVICES | 846,851 | 0.00 | 818,532 | 0.00 | 875,736 | 0.00 | 875,736 | 0.00 |
| M&R SERVICES | 85,235 | 0.00 | 255,377 | 0.00 | 255,377 | 0.00 | 255,377 | 0.00 |
| MOTORIZED EQUIPMENT | 112,820 | 0.00 | 503 | 0.00 | 503 | 0.00 | 503 | 0.00 |
| OFFICE EQUIPMENT | 69,292 | 0.00 | 85,000 | 0.00 | 85,000 | 0.00 | 85,000 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|----------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| OTHER EQUIPMENT | 31,391 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| PROPERTY & IMPROVEMENTS | 6,388 | 0.00 | 0 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 |
| BUILDING LEASE PAYMENTS | 63,585 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 3,001 | 0.00 | 3,001 | 0.00 | 3,001 | 0.00 |
| MISCELLANEOUS EXPENSES | 6,921 | 0.00 | 33,257 | 0.00 | 33,257 | 0.00 | 33,257 | 0.00 |
| REBILLABLE EXPENSES | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL - EE | 2,030,225 | 0.00 | 2,516,036 | 0.00 | 2,518,018 | 0.00 | 2,518,018 | 0.00 |
| GRAND TOTAL | \$21,616,730 | 590.05 | \$22,439,676 | 509.00 | \$22,441,658 | 509.00 | \$22,222,938 | 505.00 |
| GENERAL REVENUE | \$21,030,241 | 569.05 | \$21,702,070 | 484.58 | \$21,704,052 | 484.58 | \$21,485,332 | 480.58 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$586,489 | 21.00 | \$737,606 | 24.42 | \$737,606 | 24.42 | \$737,606 | 24.42 |

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

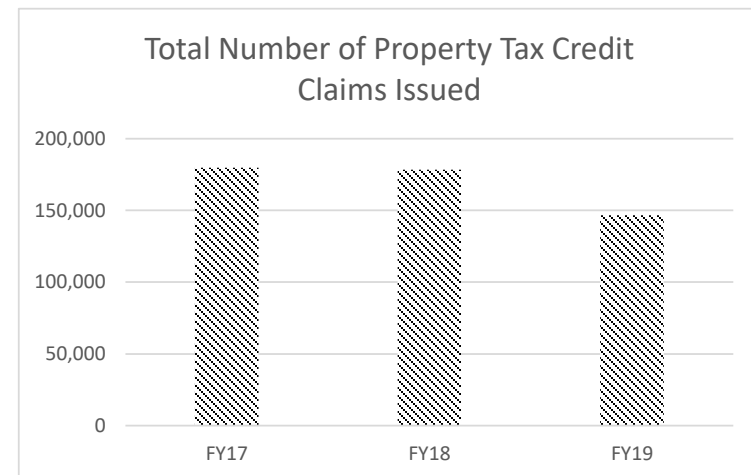
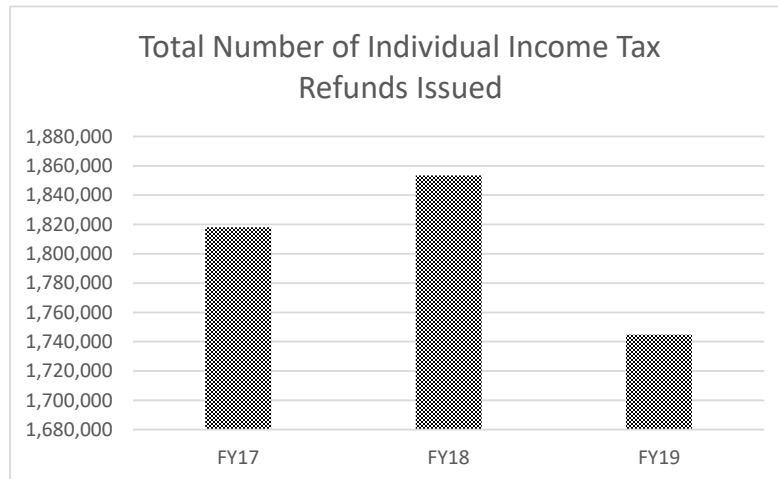
1b. What does this program do?

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

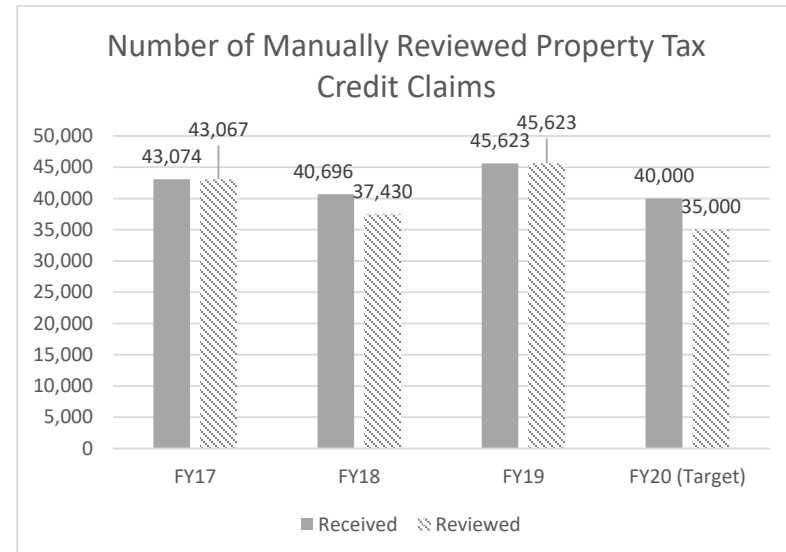
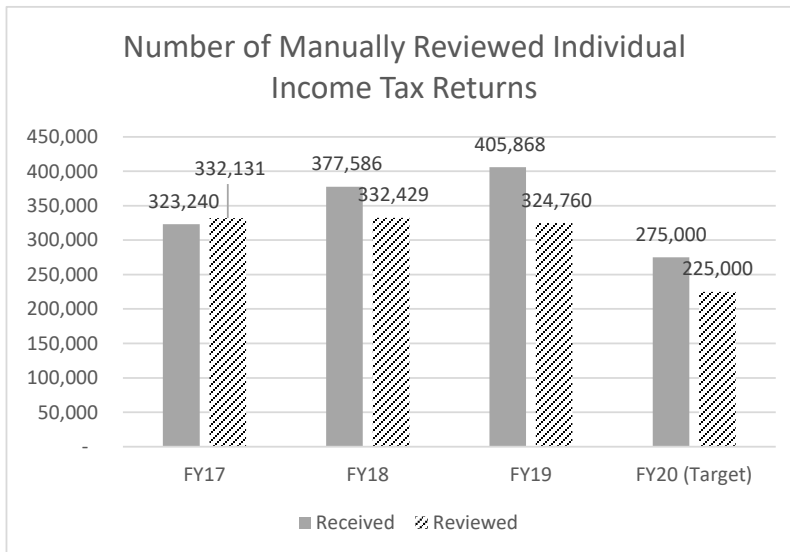
Program Name - Income Tax Bureau

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

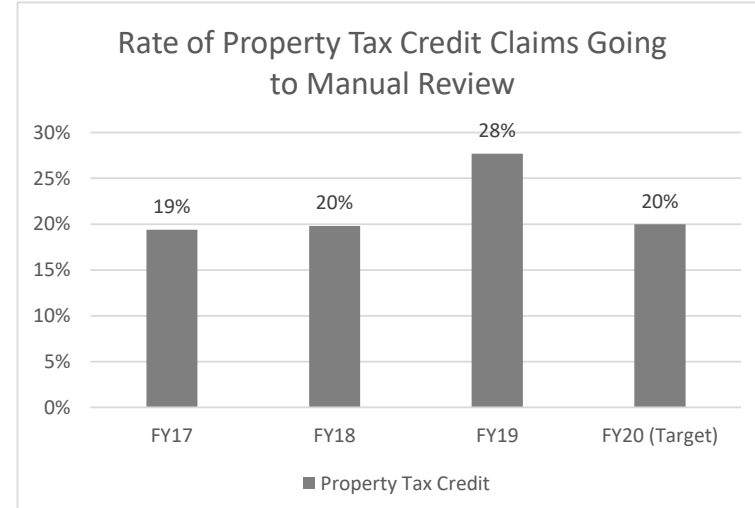
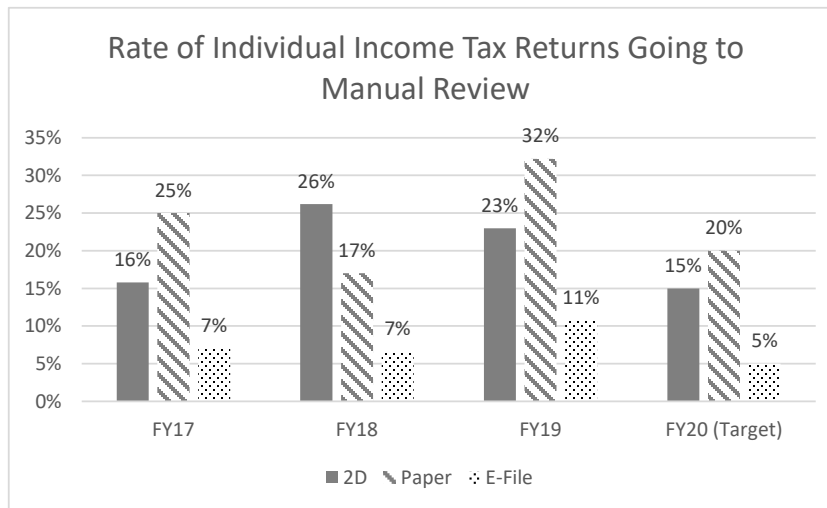
Program Name - Income Tax Bureau

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

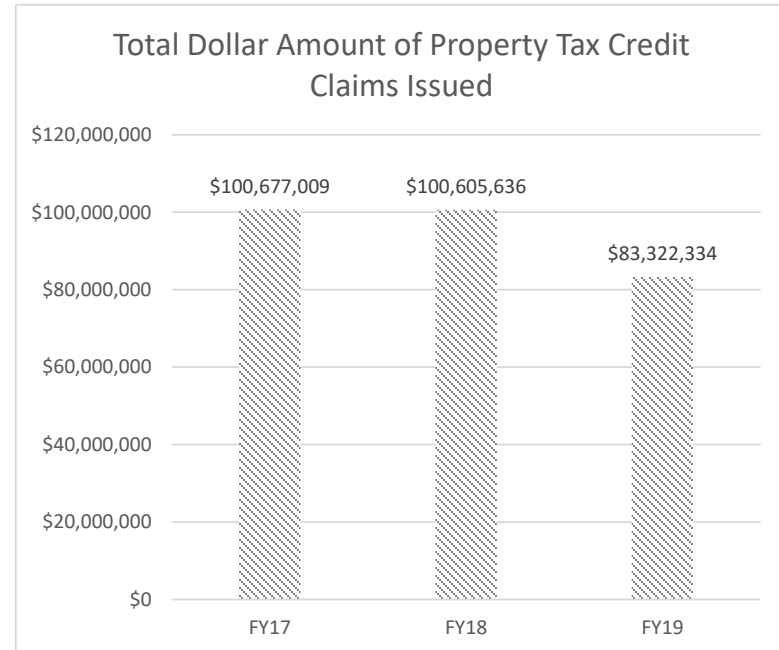
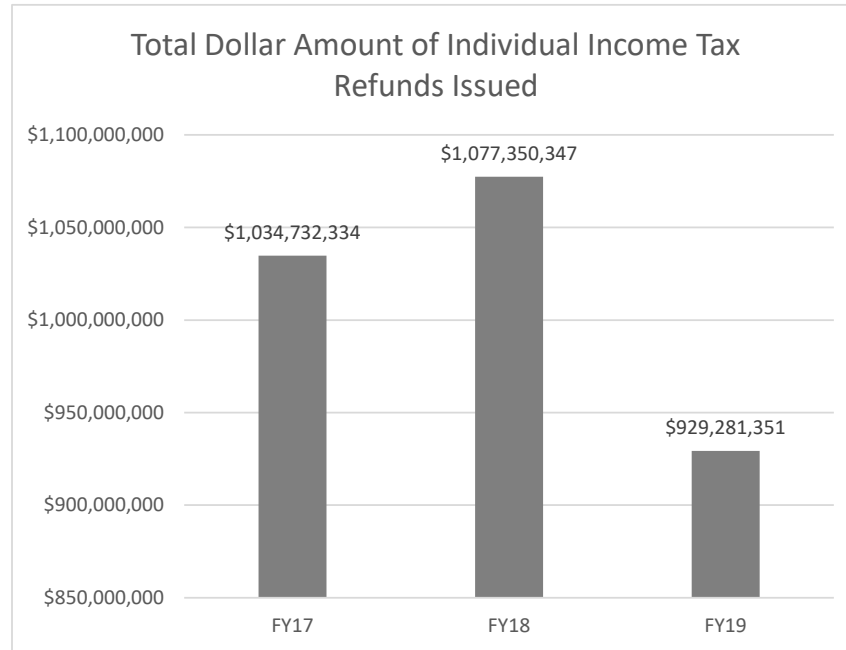
HB Section(s): 4.01

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.



PROGRAM DESCRIPTION

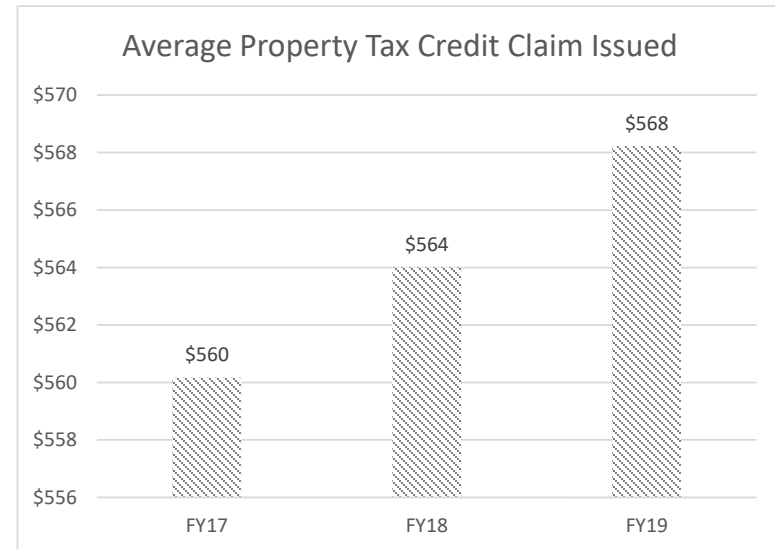
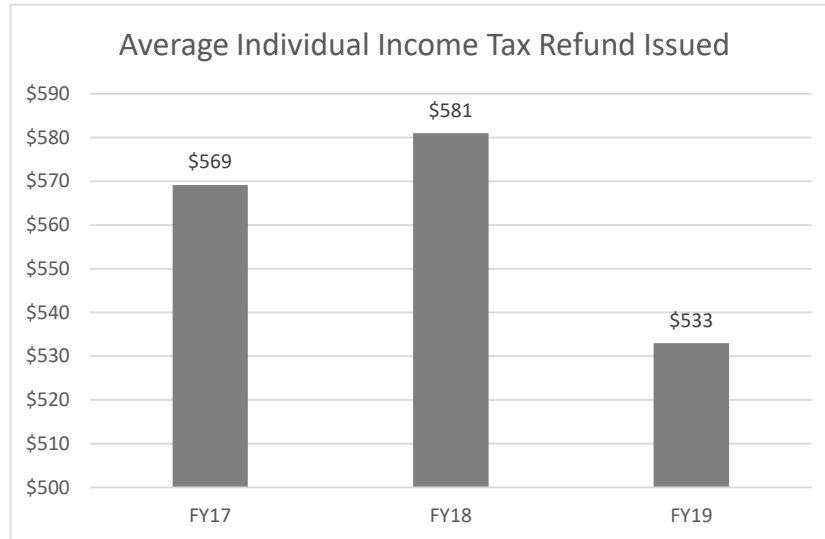
Department of Revenue

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

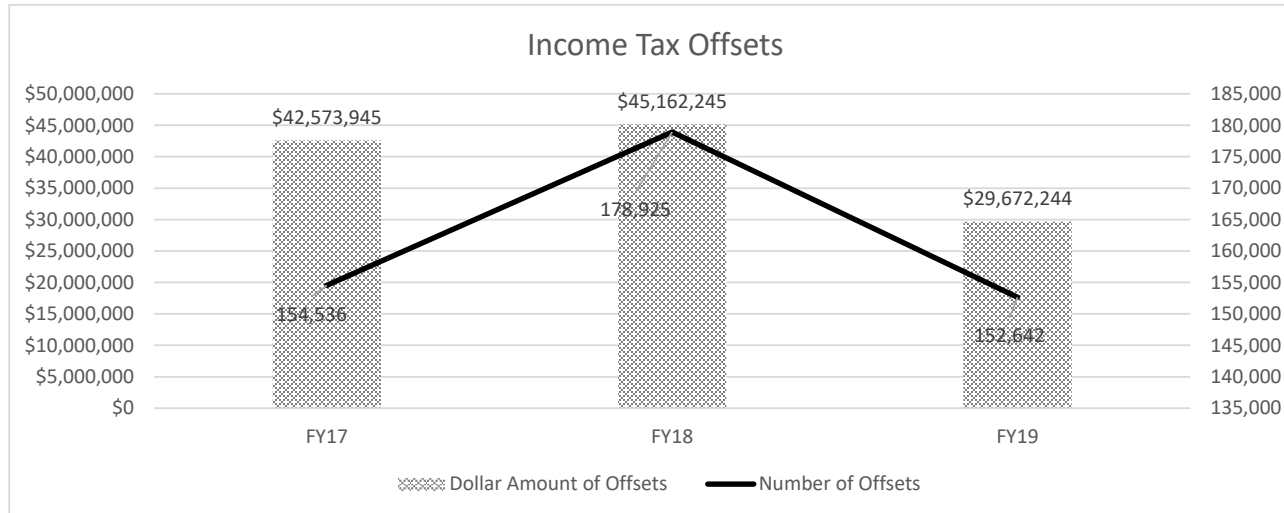
Program Name - Income Tax Bureau

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/State Employee Notifications/Compliant Taxpayers by Agency Notification

| | FY17 Notification s | FY17 Percent of Complaint Taxpayers | FY18 Notification s | FY18 Percent of Compliant Taxpayers | FY19 Notification s | 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, the Department of Revenue issued notices to state employees later than usual and the deadline to become compliant crossed over to FY20. The 61% reported as compliant state employees was as of June 2019. 96% of the state employees notified in FY19 are now compliant.

PROGRAM DESCRIPTION

Department of Revenue

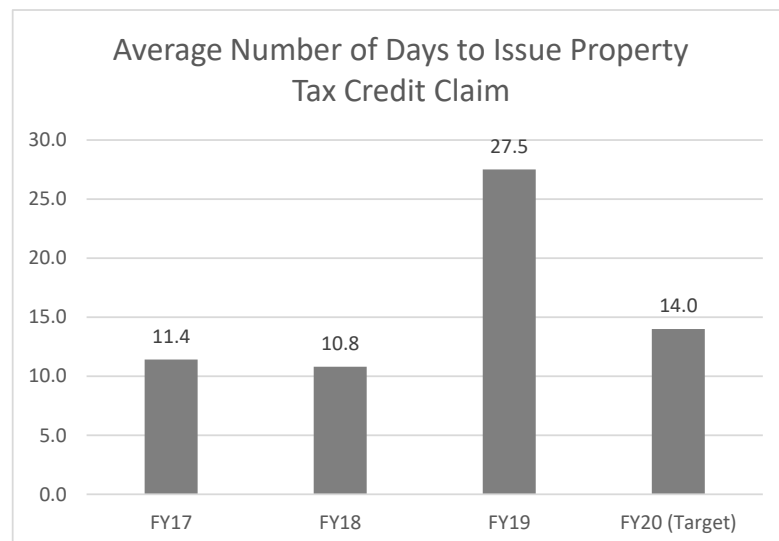
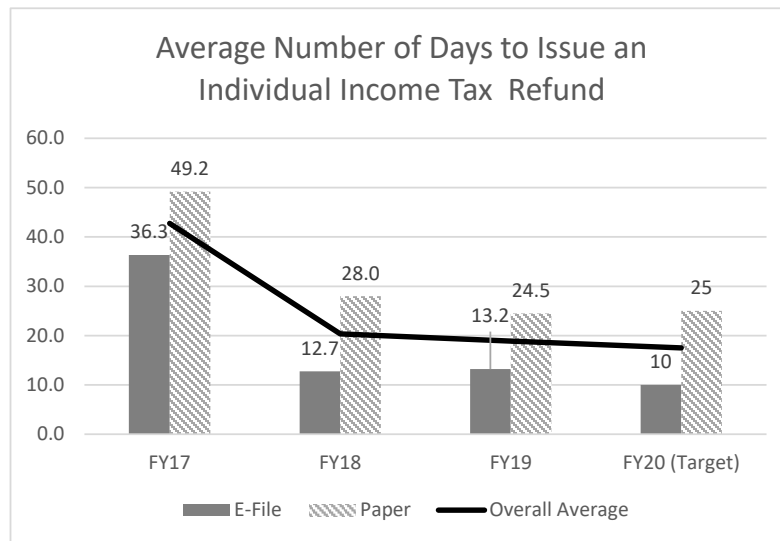
HB Section(s): 4.01

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

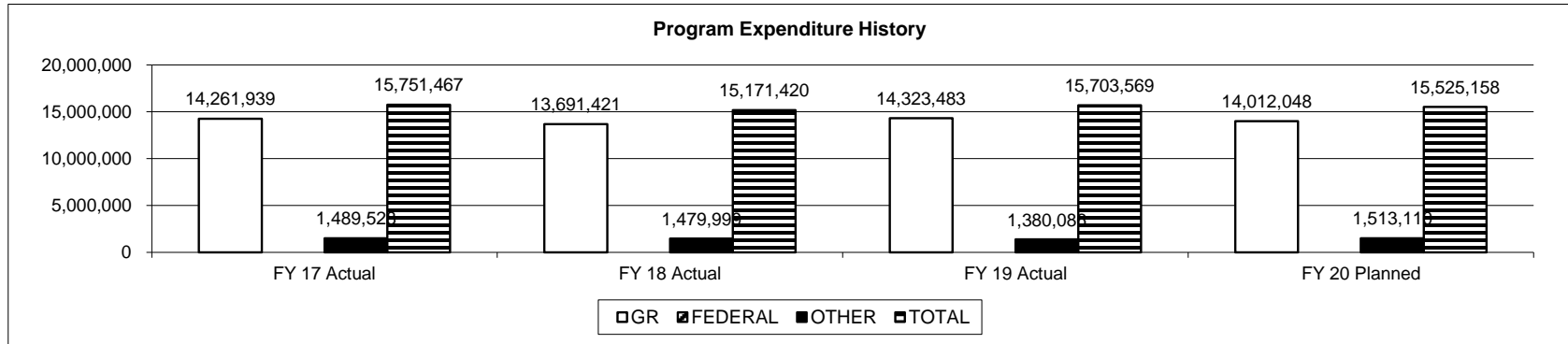
Department of Revenue

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

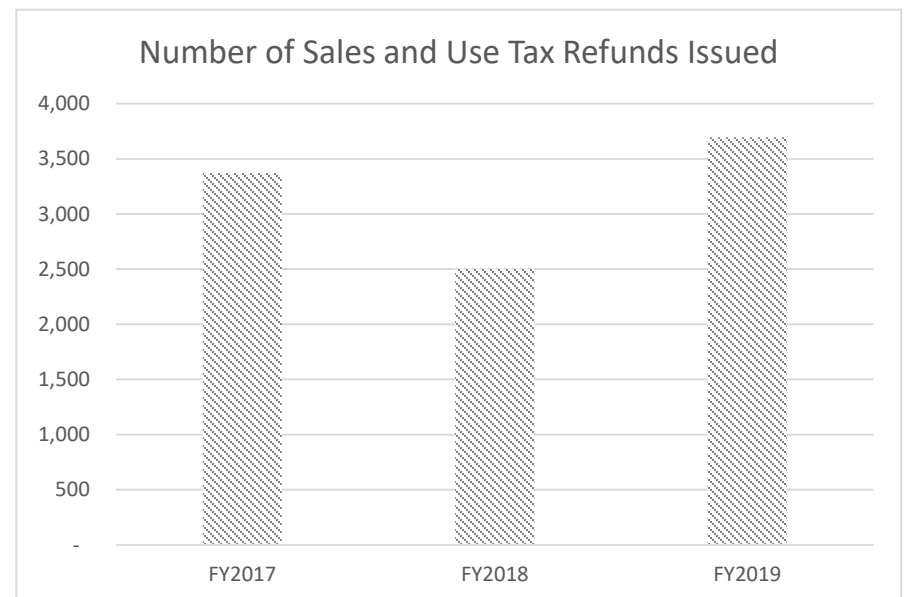
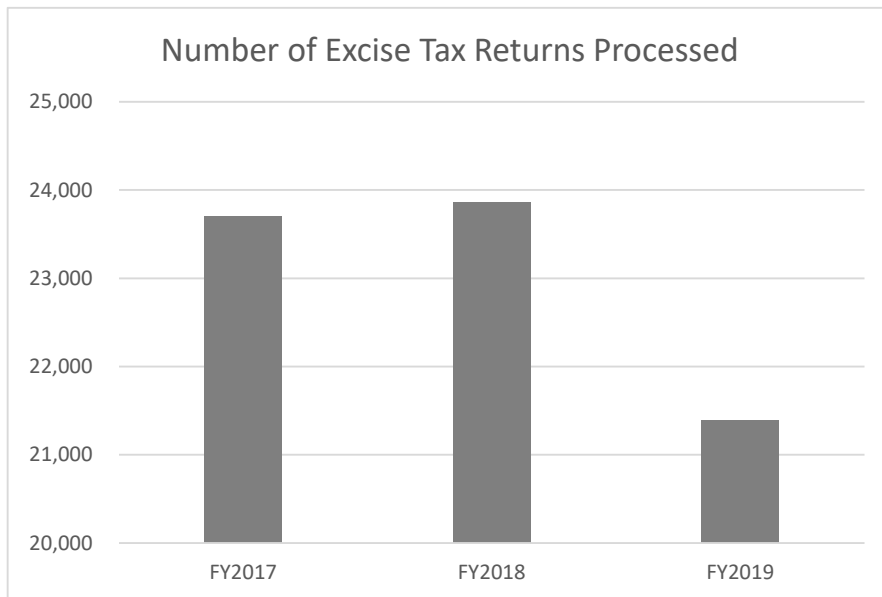
1a. What strategic priority does this program address?

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

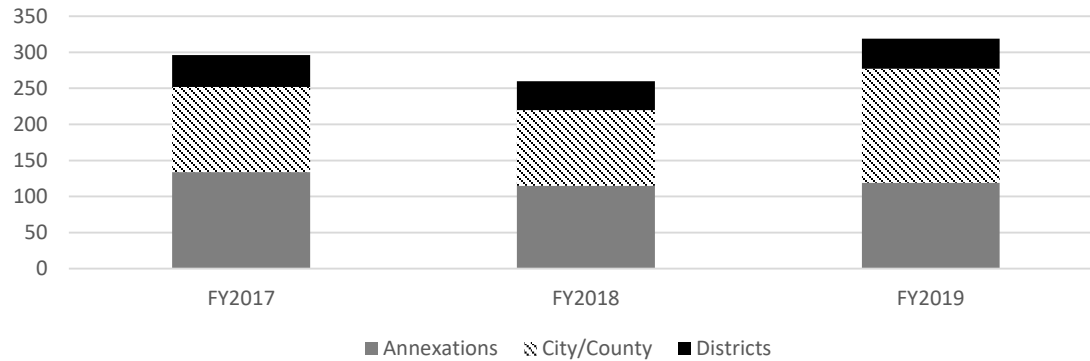
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

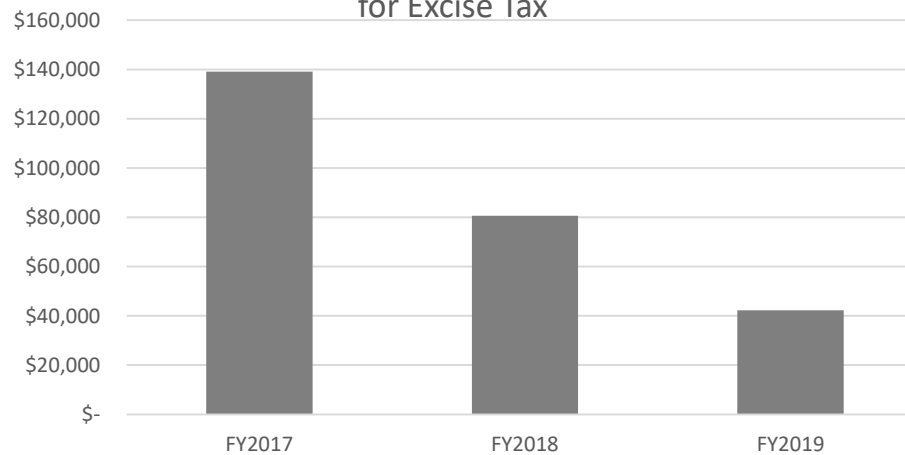
Program is found in the following core budget(s): Taxation

New Sales and Use Taxes Imposed

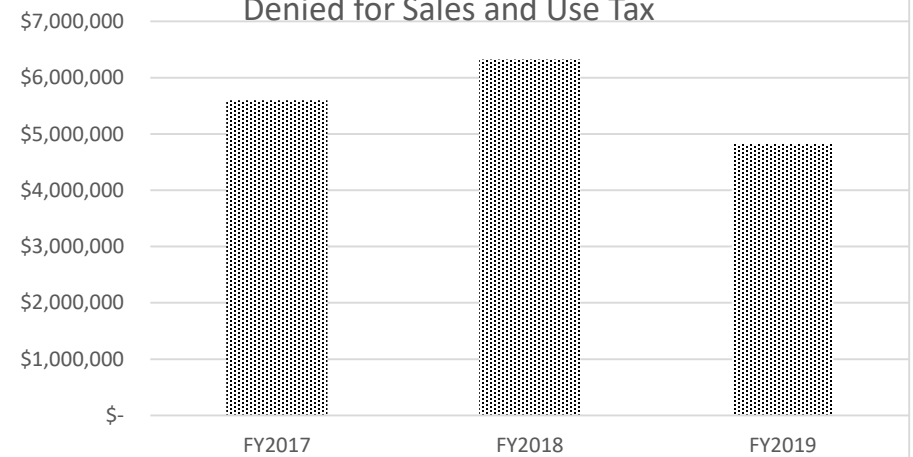


2b. Provide a measure(s) of the program's quality.

Dollar Amount of Refunds Fully or Partially Denied for Excise Tax



Dollar Amount of Refunds Fully or Partially Denied for Sales and Use Tax



PROGRAM DESCRIPTION

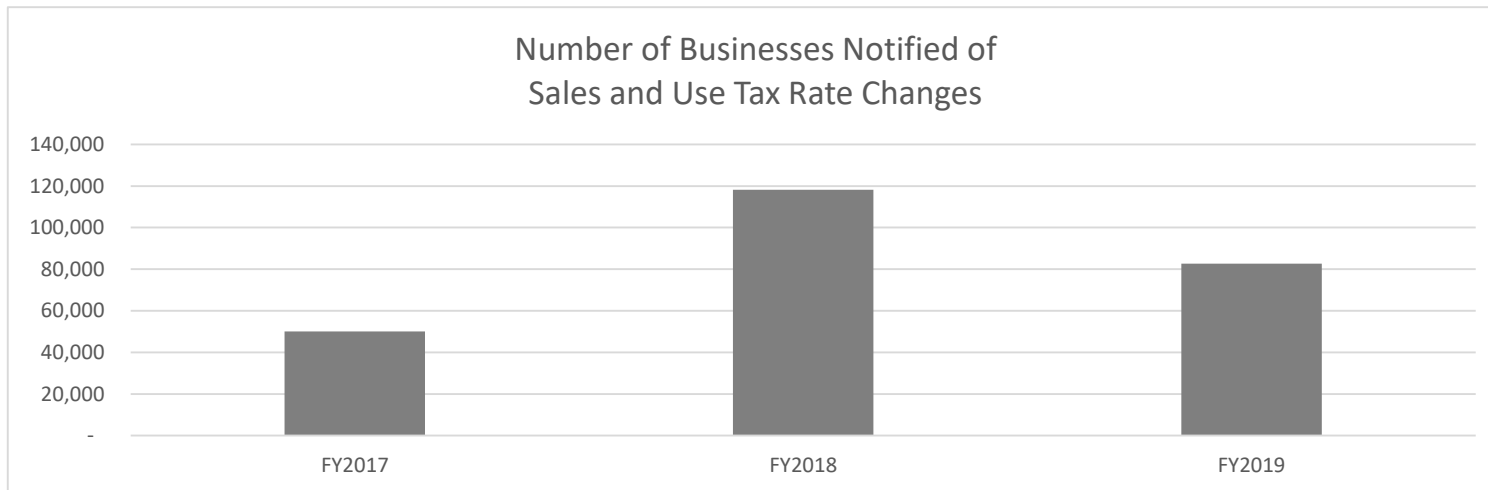
Department of Revenue

HB Section(s): 4.01

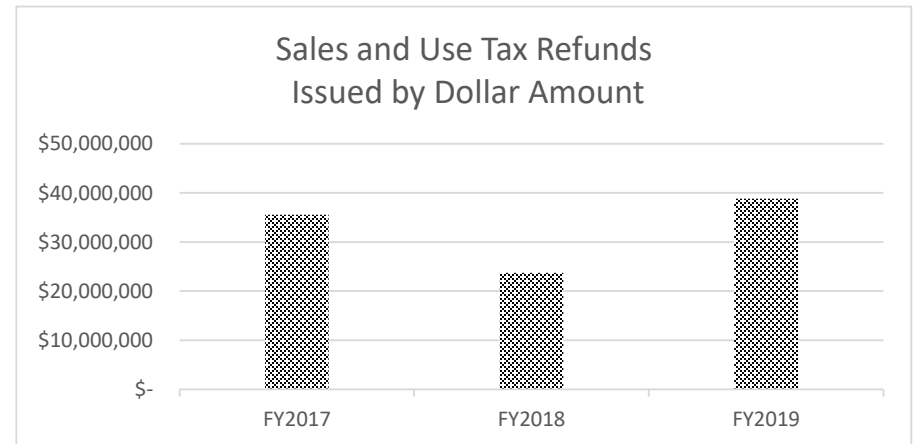
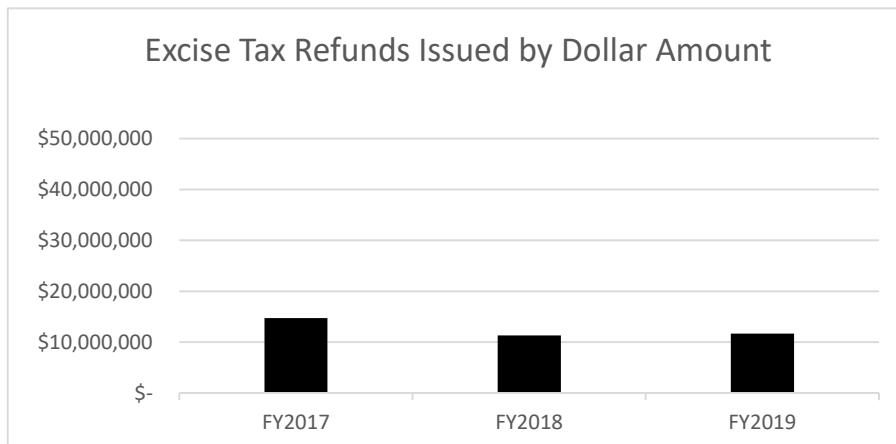
Program Name: Business Tax Bureau

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

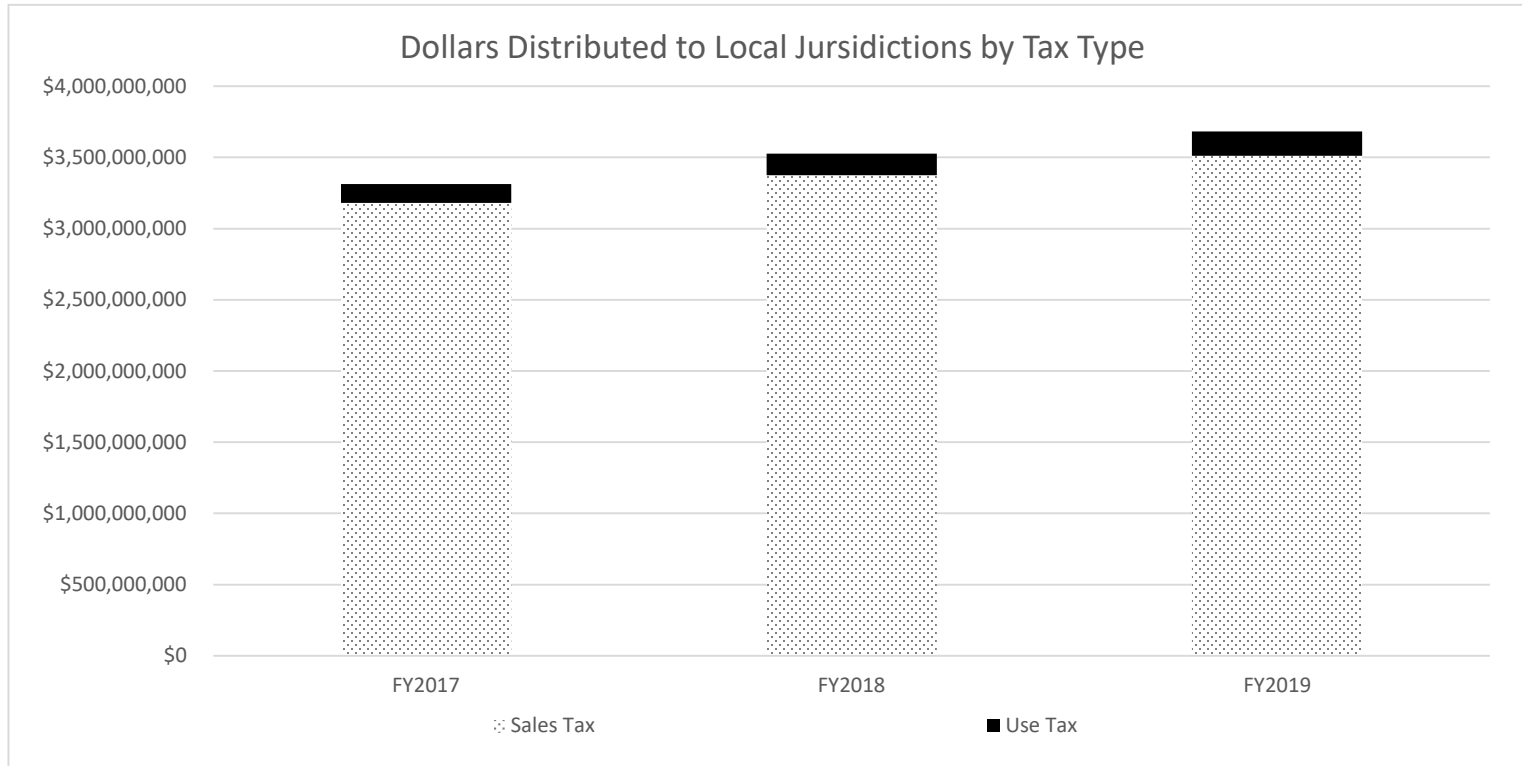
Department of Revenue

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

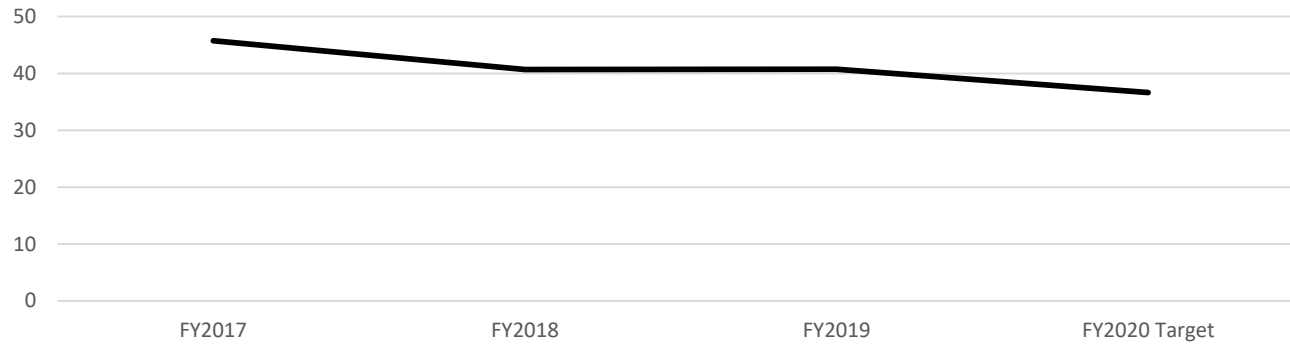
HB Section(s): 4.01

Program Name: Business Tax Bureau

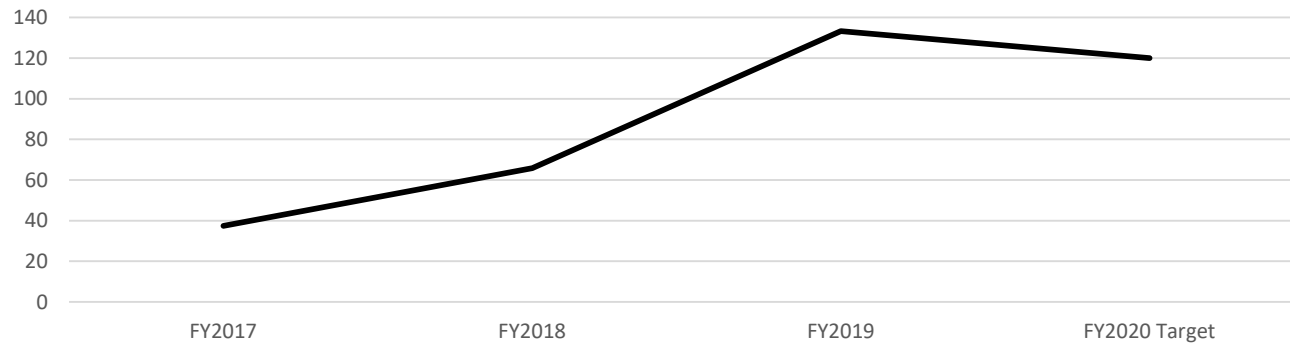
Program is found in the following core budget(s): Taxation

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

Average Number of Days to Process a Excise Tax Refund Claim



Average Number of Days to Process a Sales and Use Tax Refund Claim



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

PROGRAM DESCRIPTION

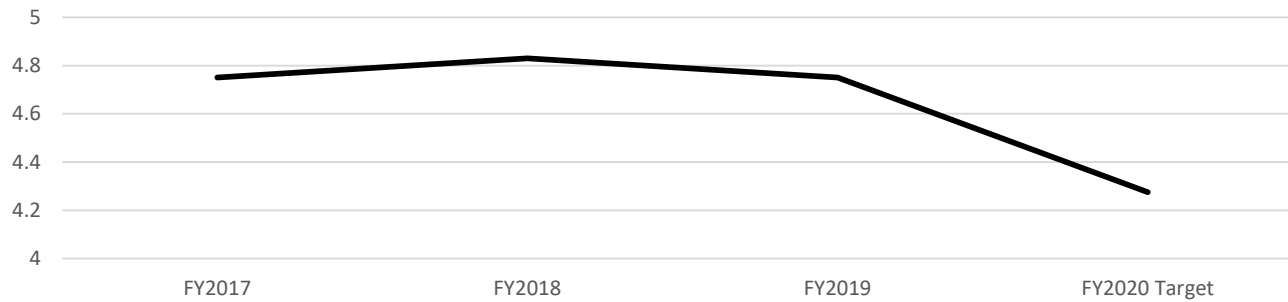
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

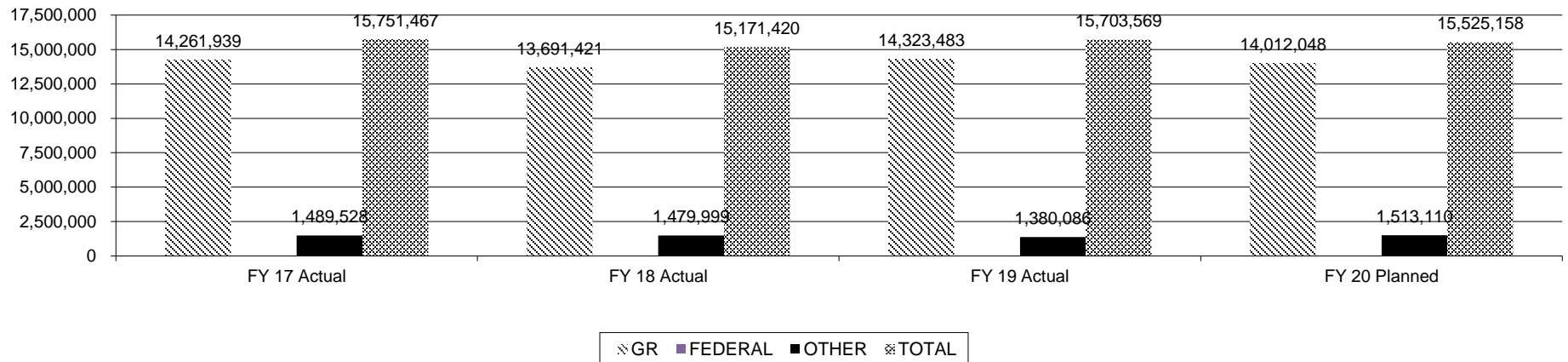
Program is found in the following core budget(s): Taxation

Average Number of Days to Process Sales and Use Tax Distribution to
Local Jurisdictions



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 Expenditure History



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

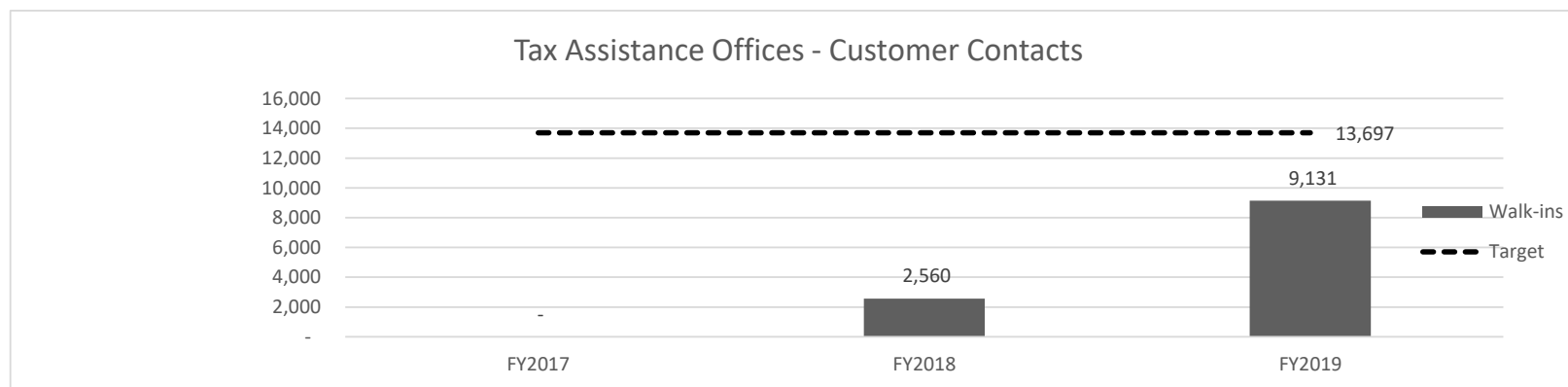
1a. What strategic priority does this program address?

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

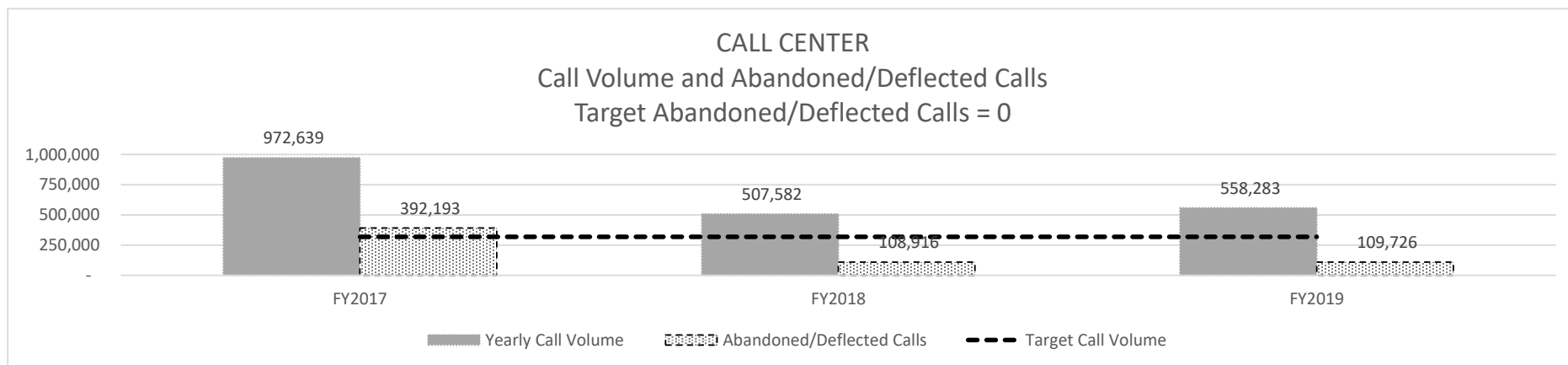
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

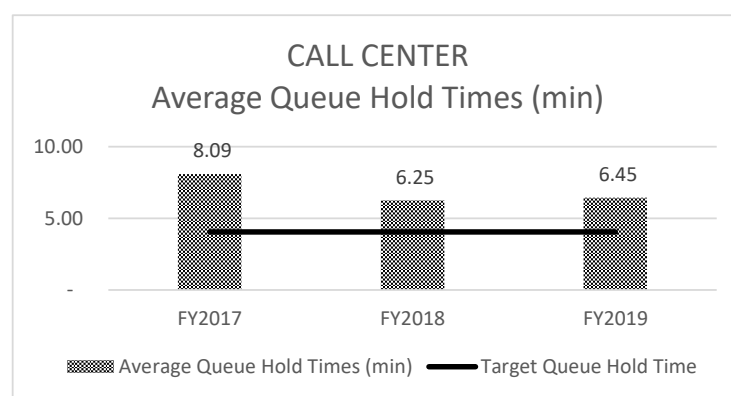
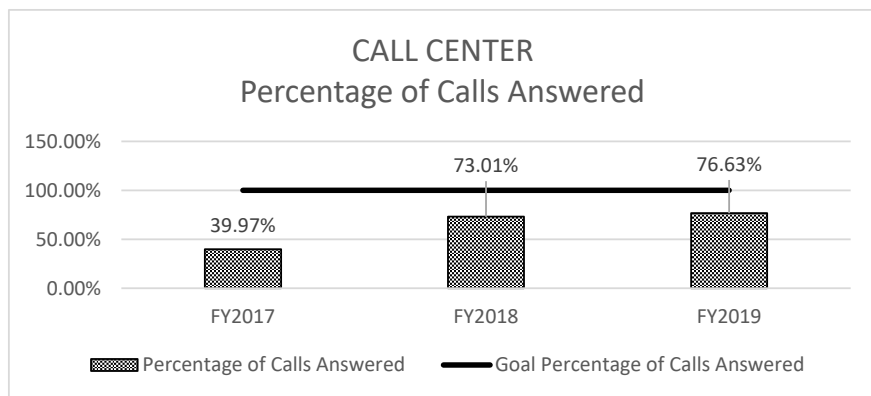
Program is found in the following core budget(s): Taxation

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): <u>4.01</u> |
| Program Name: Collections and Tax Assistance | |
| Program is found in the following core budget(s): Taxation | |
| | |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

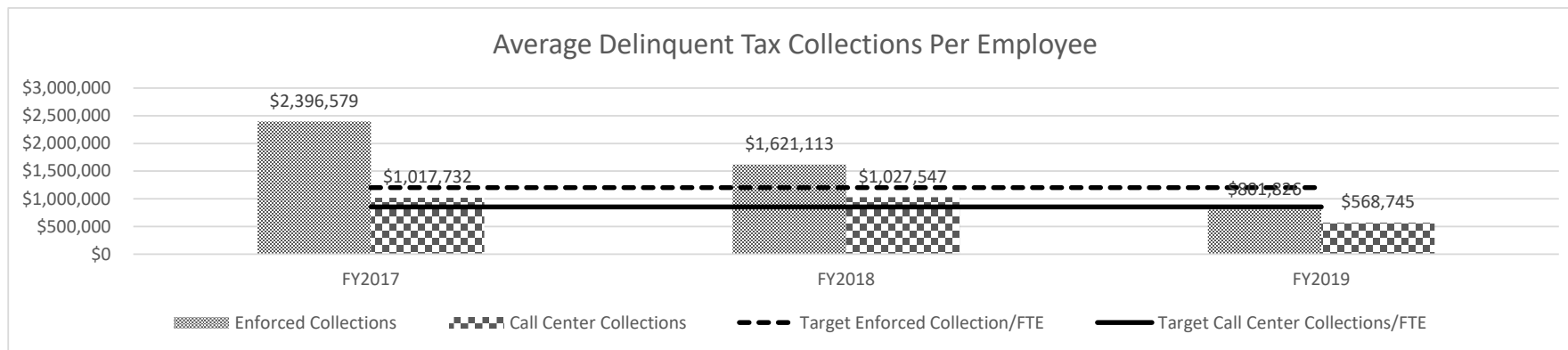
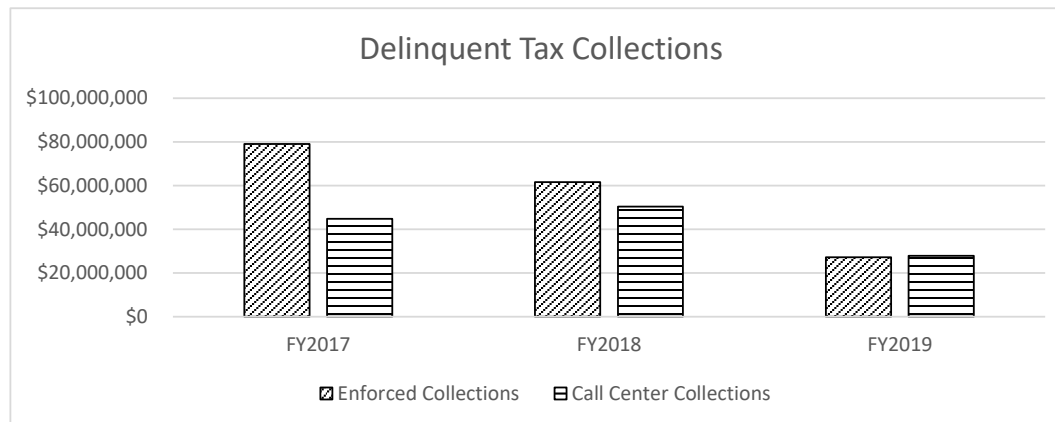
Program is found in the following core budget(s): Taxation

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

Enforced Collections include filing liens, revocation of licenses, garnishments, and offiers 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-educated 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

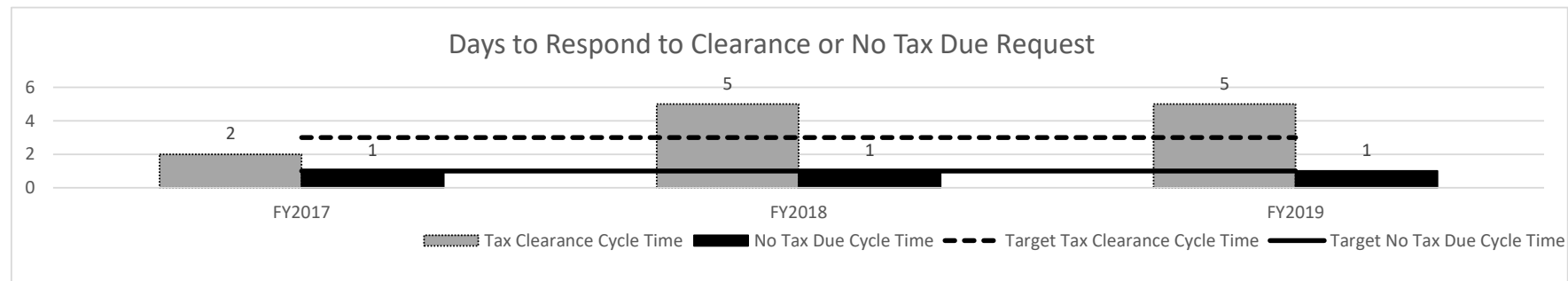
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

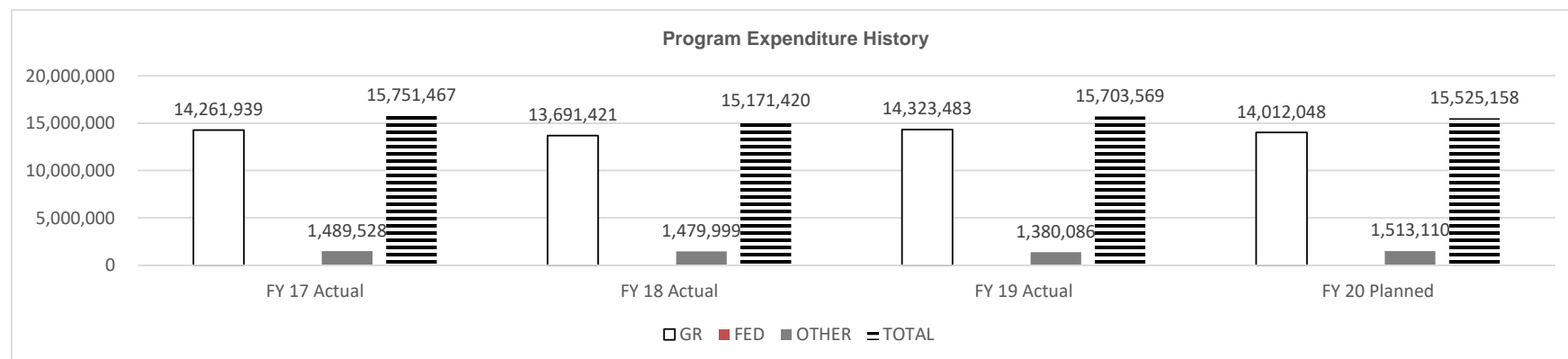
Program is found in the following core budget(s): Taxation

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)

| PROGRAM DESCRIPTION | |
|---|----------------------------|
| Department of Revenue | HB Section(s): <u>4.01</u> |
| Program Name: <u>Collections and Tax Assistance</u> | |
| Program is found in the following core budget(s): <u>Taxation</u> | |
| <p>5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)</p> <p>Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo</p> | |
| <p>6. Are there federal matching requirements? If yes, please explain.</p> <p>No</p> | |
| <p>7. Is this a federally mandated program? If yes, please explain.</p> <p>No</p> | |

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?

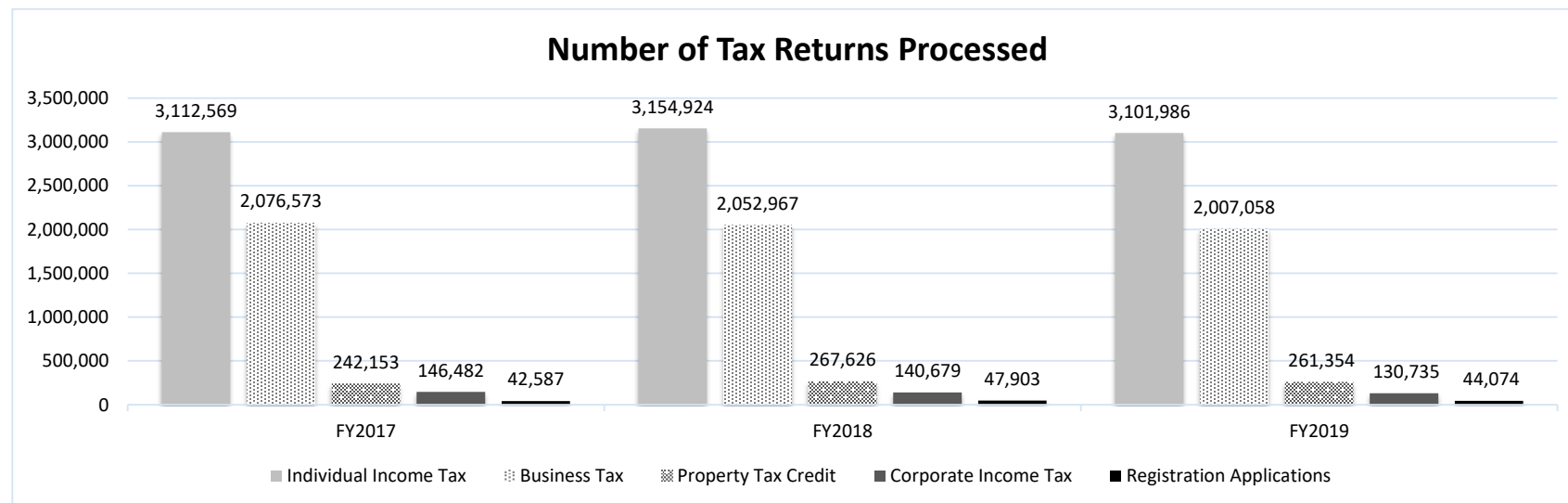
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Processing Bureau** processes returns and payments for Individual Income, Corporate Income, Property Tax Credit, Sales, Use, Employer Withholding, Insurance, Financial Institution taxes, Tire and Lead-Acid Battery Fees and New Business Registrations to assist taxpayers with meeting their tax 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

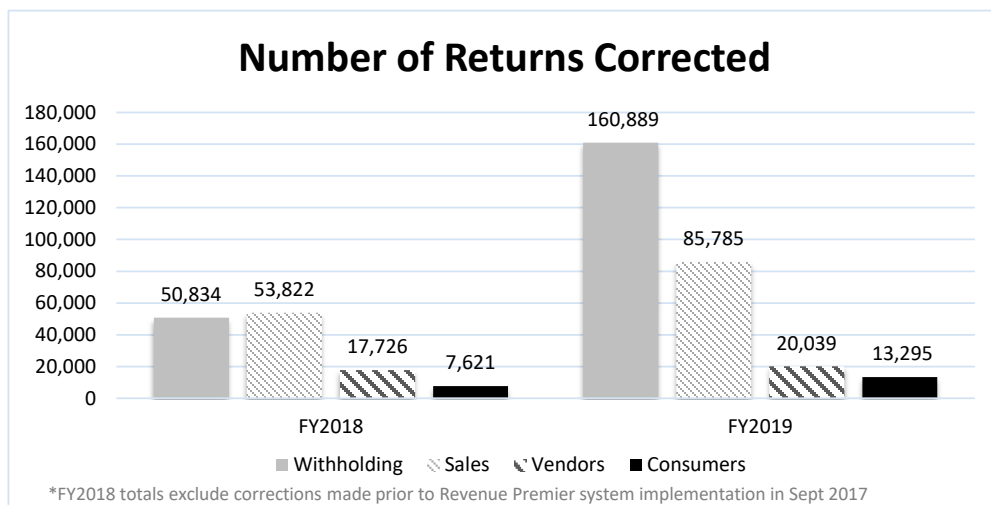
HB Section(s): 4.01

Program Name: Processing Bureau

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

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.

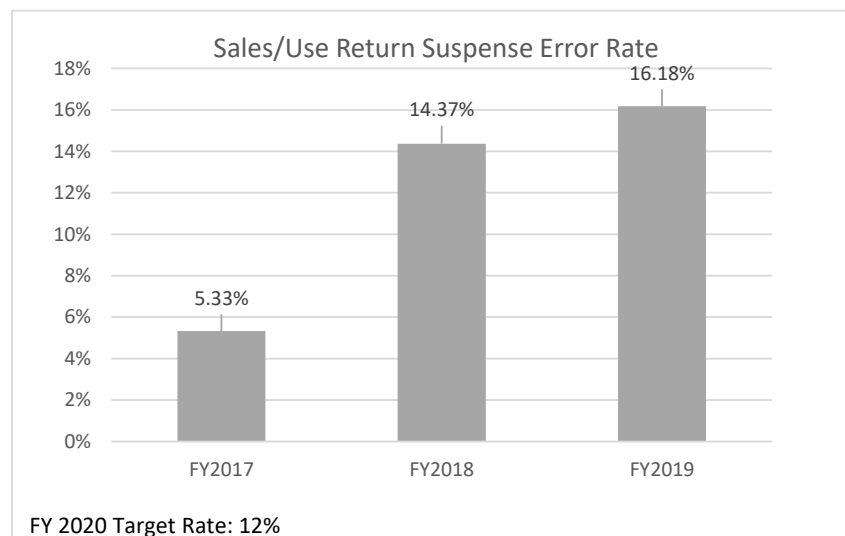
Business Tax Return Suspense Error Rate

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:

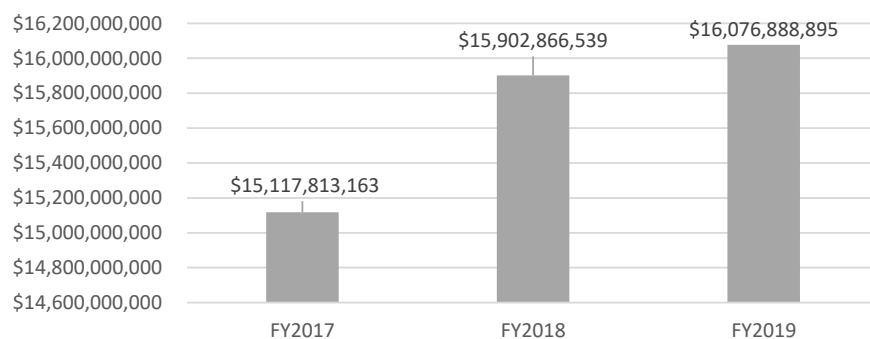
State Accounts

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

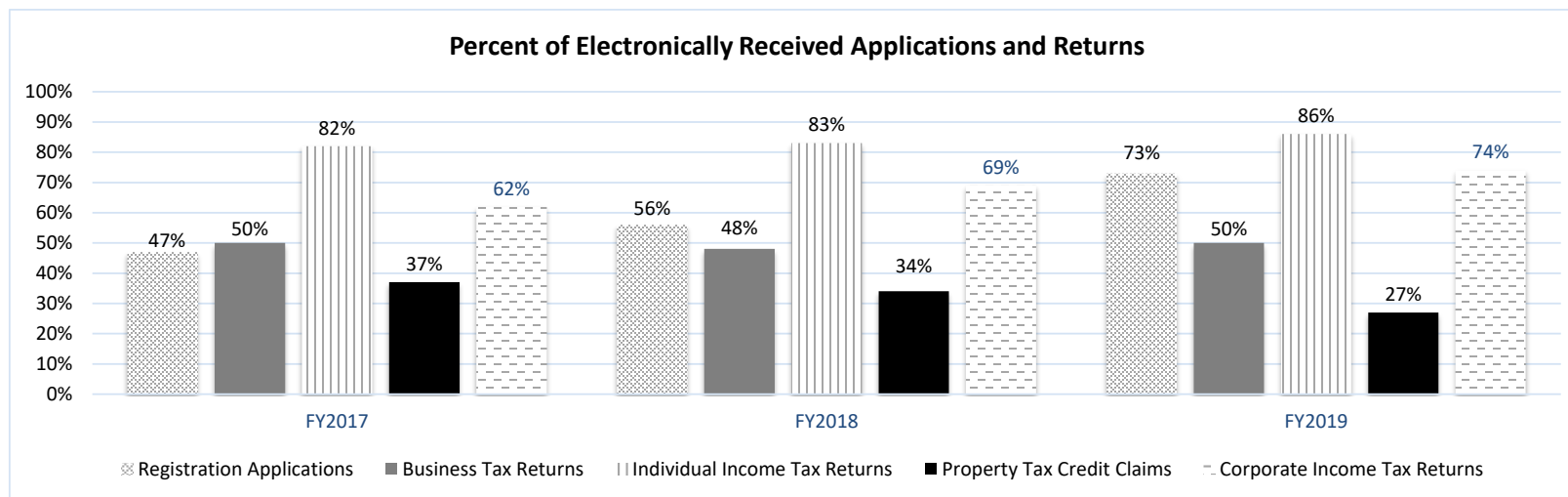
HB Section(s): 4.01

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

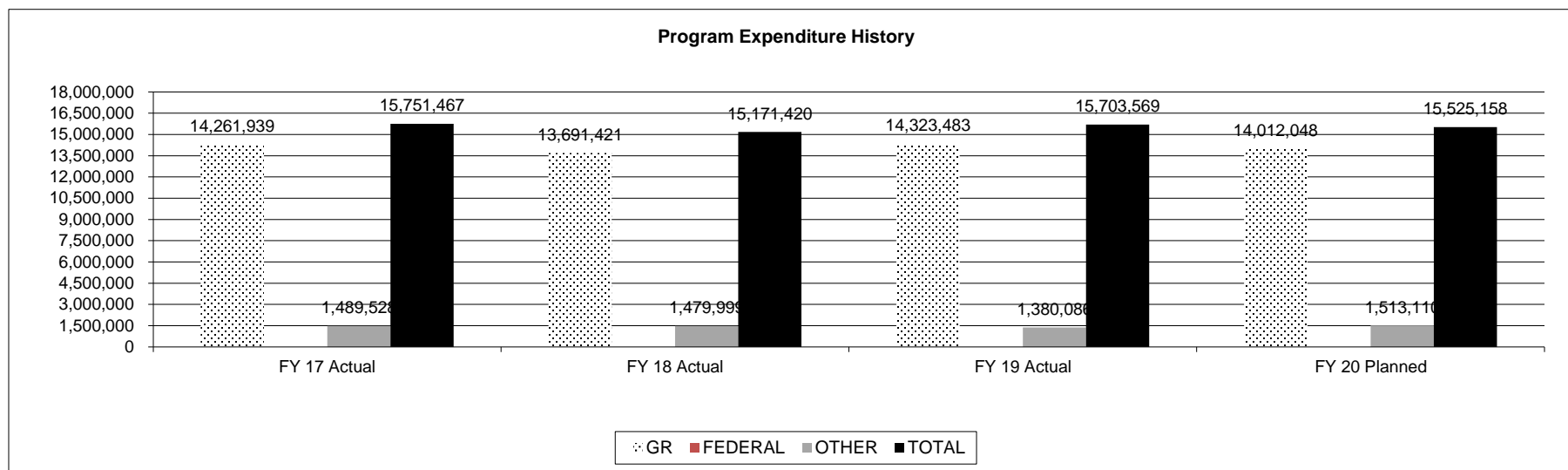
Department of Revenue

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**

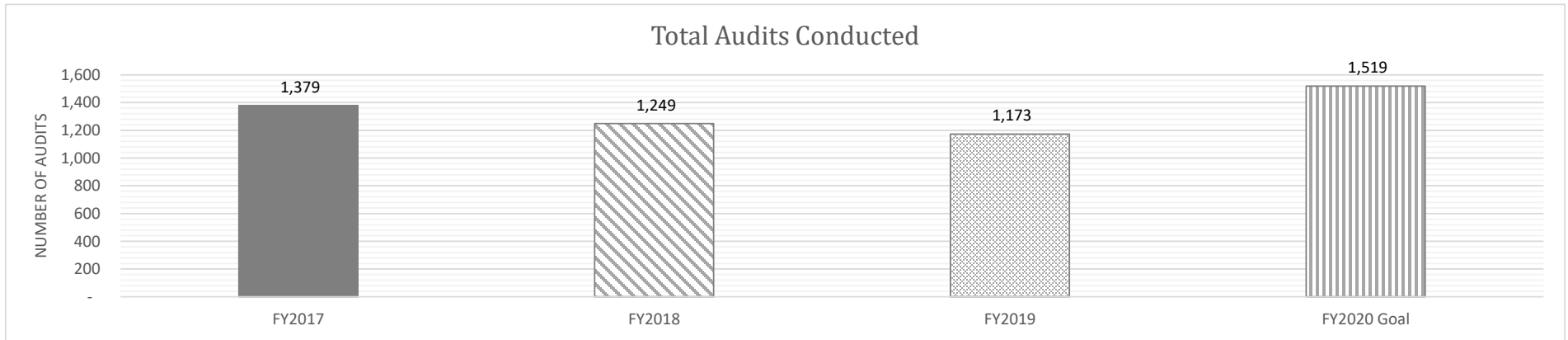
1a. What strategic priority does this program address?

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.



PROGRAM DESCRIPTION

Department of Revenue

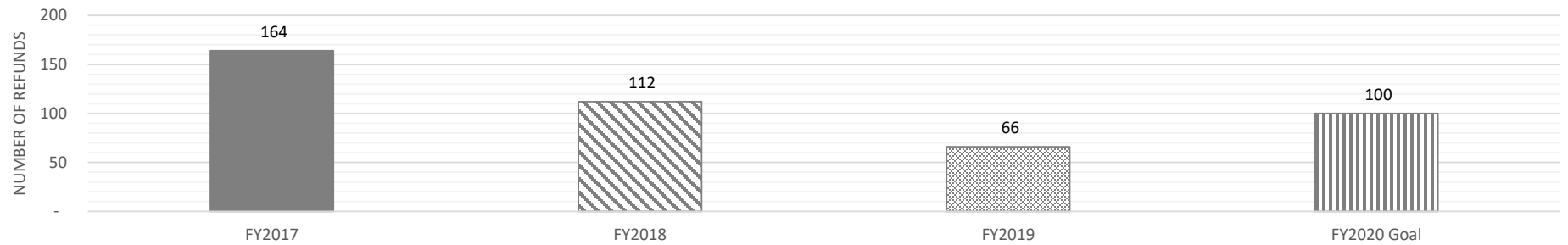
HB Section(s): 4.01

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

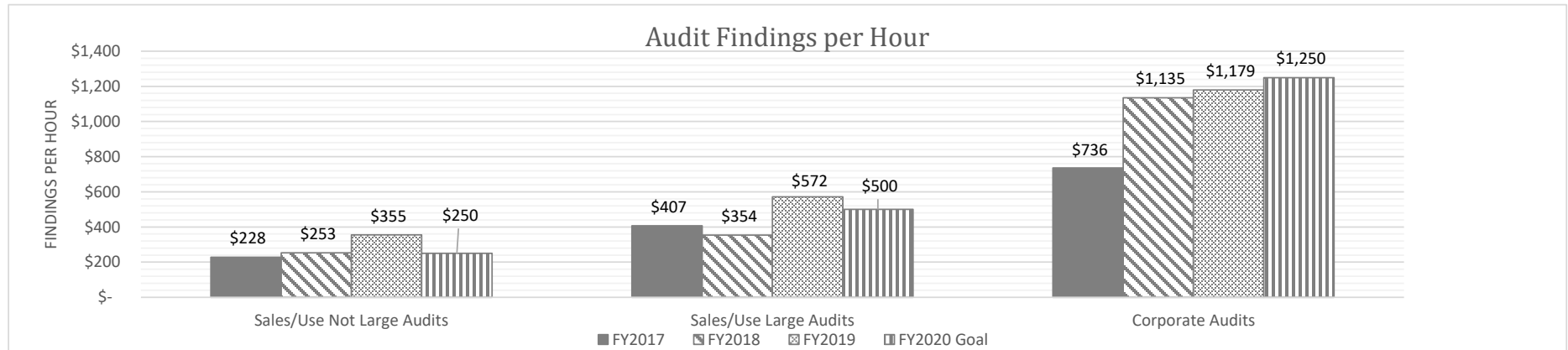
HB Section(s): 4.01

Program Name: Field Compliance Bureau

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

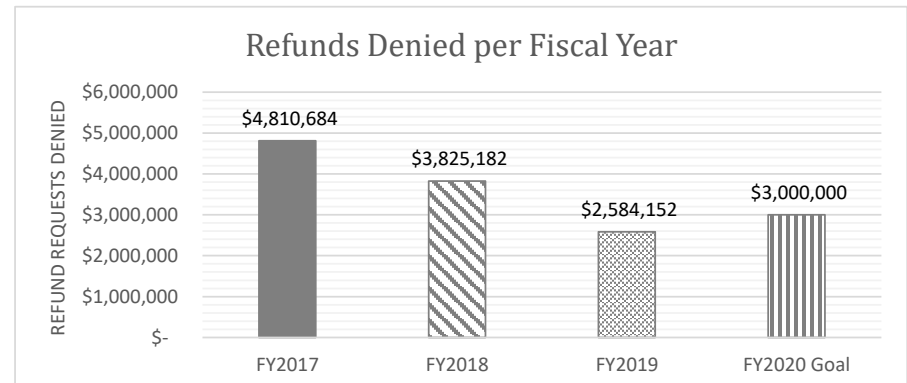
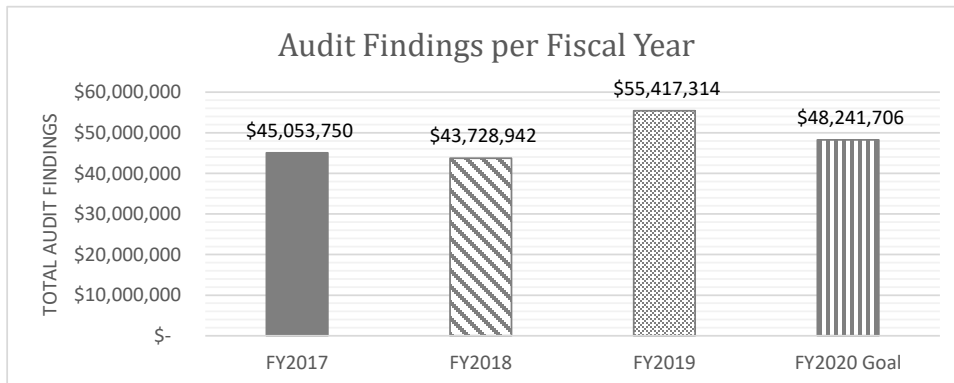
2b. Provide a measure(s) of the program's quality.

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

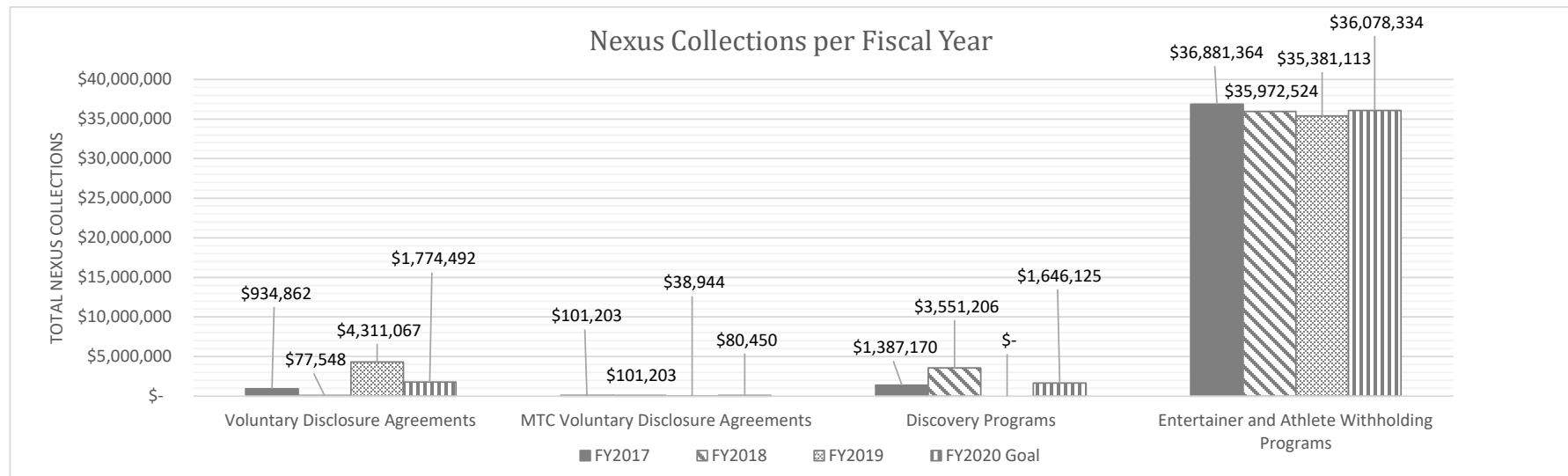
HB Section(s): 4.01

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

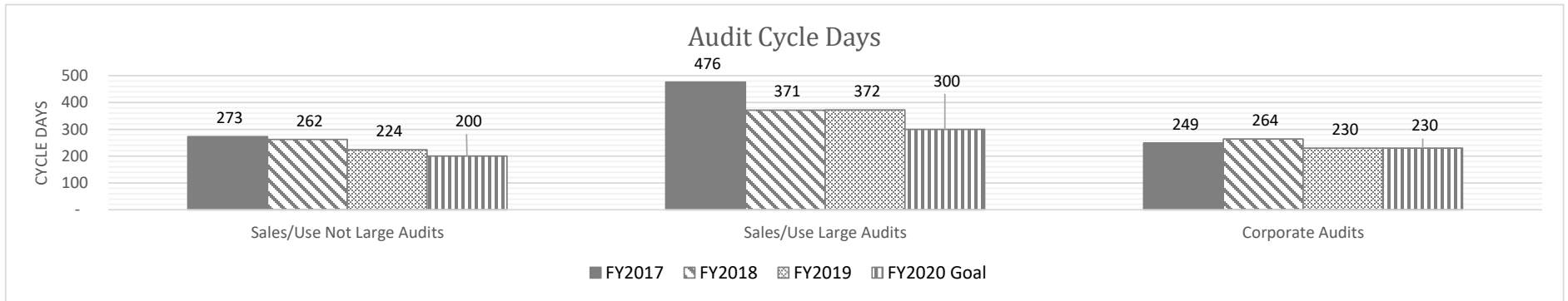
HB Section(s): 4.01

Program Name: Field Compliance Bureau

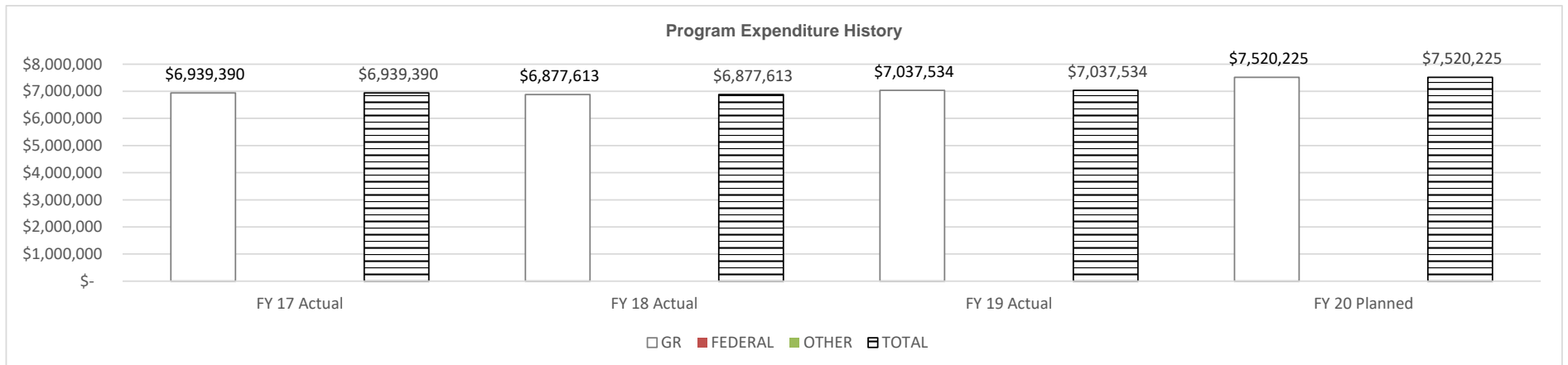
Program is found in the following core budget(s): Taxation

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 | |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--|--------------------|-------------|--------------------|-------------|--------------------|-------------|---------------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INTEGRATED TAX SYSTEM | | | | | | | | |
| CORE | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 7,638,502 | 0.00 | 7,500,000 | 0.00 | 7,000,000 | 0.00 | 7,500,000 | 0.00 |
| TOTAL - EE | 7,638,502 | 0.00 | 7,500,000 | 0.00 | 7,000,000 | 0.00 | 7,500,000 | 0.00 |
| TOTAL | 7,638,502 | 0.00 | 7,500,000 | 0.00 | 7,000,000 | 0.00 | 7,500,000 | 0.00 |
| DOR IMPLEMENT LEGISLATION - 1860001 | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 487,475 | 0.00 | 487,475 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 487,475 | 0.00 | 487,475 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 487,475 | 0.00 | 487,475 | 0.00 |
| Revenue Premier Support - 1860004 | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,854,968 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,854,968 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,854,968 | 0.00 |
| GRAND TOTAL | \$7,638,502 | 0.00 | \$7,500,000 | 0.00 | \$7,487,475 | 0.00 | \$11,842,443 | 0.00 |

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im_disummary

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|-------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 7,000,000 | 0 | 0 | 7,000,000 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 7,000,000 | 0 | 0 | 7,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 7,500,000 | 0 | 0 | 7,500,000 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 7,500,000 | 0 | 0 | 7,500,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

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

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

Release 2 and Release 3 implementation dates were delayed due to the passage of tax amnesty in May 2015. The delay in implementation increased the overall cost by approximately \$7.8 million and extended the contract to December 2019. The Department expects payments under the original contract will end in Fiscal Year 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 \$2.45 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 Holdbacks | Base System Mtn | Imaging Mtn | Remit Processing Mtn | State Data Center | Total |
| FY21 | \$3,750,000 | \$2,320,000 | \$49,902 | \$81,373 | \$1,600,000 | \$7,801,275 |
| FY22 | | \$2,412,800 | \$51,840 | \$84,877 | \$1,500,000 | \$4,049,517 |
| FY23 | | \$2,509,312 | \$53,294 | \$88,382 | \$1,500,000 | \$4,150,988 |
| FY24 | | \$2,609,768 | \$54,747 | \$91,496 | \$1,500,000 | \$4,256,011 |
| | \$3,750,000 | \$9,851,880 | \$209,784 | \$346,128 | \$6,100,000 | \$20,257,792 |

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

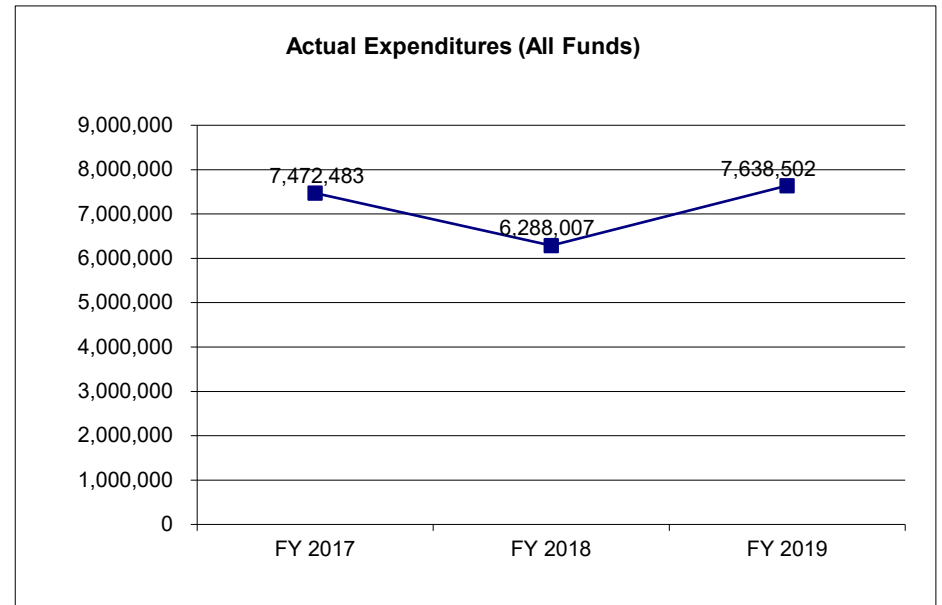
Integrated Tax

CORE DECISION ITEM

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

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

| | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----------|-----------------|-------------|------------------|----------|----------|------------------|--|
| TAFP AFTER VETOES | | | | | | | | |
| | | EE | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| | | Total | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | |
| Core Reduction | 2513 7956 | EE | 0.00 | (500,000) | 0 | 0 | (500,000) | Dept: Reduction of Integrated Tax/ Gov: Reversal of core reduction. |
| NET DEPARTMENT CHANGES | | | 0.00 | (500,000) | 0 | 0 | (500,000) | |
| DEPARTMENT CORE REQUEST | | | | | | | | |
| | | EE | 0.00 | 7,000,000 | 0 | 0 | 7,000,000 | |
| | | Total | 0.00 | 7,000,000 | 0 | 0 | 7,000,000 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | |
| Core Reduction | 2513 7956 | EE | 0.00 | 500,000 | 0 | 0 | 500,000 | Dept: Reduction of Integrated Tax/ Gov: Reversal of core reduction. |
| NET GOVERNOR CHANGES | | | 0.00 | 500,000 | 0 | 0 | 500,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | |
| | | EE | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| | | Total | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INTEGRATED TAX SYSTEM | | | | | | | | |
| CORE | | | | | | | | |
| PROFESSIONAL SERVICES | 7,064,112 | 0.00 | 7,500,000 | 0.00 | 7,000,000 | 0.00 | 7,500,000 | 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 |
| TOTAL - EE | 7,638,502 | 0.00 | 7,500,000 | 0.00 | 7,000,000 | 0.00 | 7,500,000 | 0.00 |
| GRAND TOTAL | \$7,638,502 | 0.00 | \$7,500,000 | 0.00 | \$7,000,000 | 0.00 | \$7,500,000 | 0.00 |
| GENERAL REVENUE | \$7,638,502 | 0.00 | \$7,500,000 | 0.00 | \$7,000,000 | 0.00 | \$7,500,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

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

1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; IT Roadmap

1b. What does this program do?

The **Integrated Tax System** 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 |

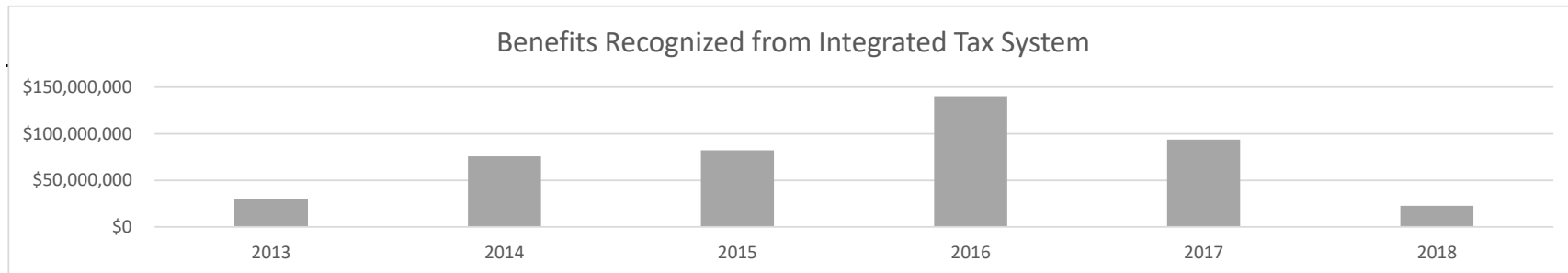
Note 1: FY19 was the first year individual income tax returns and refunds were processed in the Integrated Tax System. FY18 Individual income return and refund data is provided as a benchmark, but were processed in the legacy system.

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

| | FY2019 |
|---|---------|
| 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

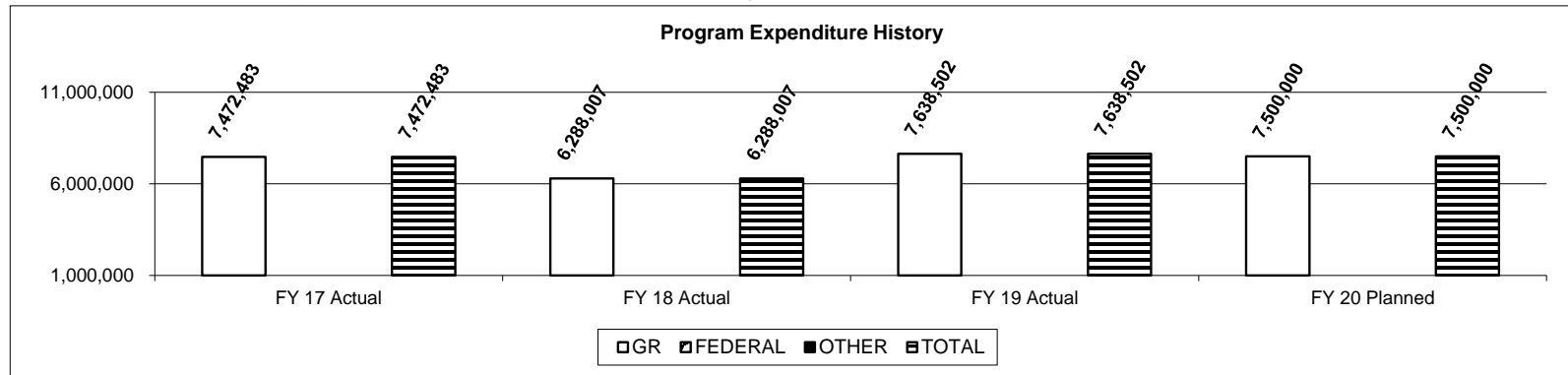
Department of Revenue

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

NEW DECISION ITEM

RANK: 6OF 9

| | | | | | | | | | |
|---|--|--|--|--|----------------------------------|--|--|--|--|
| Department of Revenue | | | | | Budget Unit <u>86116C</u> | | | | |
| Division: Taxation - Integrated Tax System | | | | | | | | | |
| DI Name: Revenue Premier System Support DI#1860004 | | | | | HB Section <u>4.01</u> | | | | |

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|--------------|------------------------|----------|----------|----------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|----------|----------|----------|----------|
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
|--------------------|----------|----------|----------|----------|

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

Other Funds: _____

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|----------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 3,854,968 | 0 | 0 | 3,854,968 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 3,854,968 | 0 | 0 | 3,854,968 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|----------|----------|----------|----------|
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
|--------------------|----------|----------|----------|----------|

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

Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The current support for DOR's integrated tax system, Revenue Premier, is insufficient. DOR is seeking ongoing break / fix / maintenance support from RSI or another third party. The original contract envisioned that sufficient knowledge transfer would occur resulting in OA-ITSD and the Department being able to perform ongoing operational support after the system was fully deployed. Due to many factors, this has not occurred. The Department will need to secure funding to pay a third party to provide operational support. DOR purchased a software tool to monitor and triage performance with issues within Revenue Premier (Dynatrace \$104,968). Remaining funds will be used to create an interface with Revenue Premier and contracted outside collections agencies that collect delinquent taxes on the Department's behalf. The current collections system will be unsupported as of 2021 and must be replaced.

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

The Department estimated the funding needed for ongoing operational support based on other large IT projects currently operating within the state of Missouri. The Department is waiting on a formal proposal from our vendor that details their estimate for the annual total.

NEW DECISION ITEM
RANK: 6 OF 9

| | | | |
|--|------------|---------------------------|-------------|
| Department of Revenue | | Budget Unit <u>86116C</u> | |
| Division: Taxation - Integrated Tax System | | | |
| DI Name: Revenue Premier System Support | DI#1860004 | HB Section | <u>4.01</u> |

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

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

NEW DECISION ITEM
RANK: 6 OF 9

| Department of Revenue | | Budget Unit | | 86116C | | | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--|
| Division: Taxation - Integrated Tax System | | HB Section | | 4.01 | | | | | |
| DI Name: Revenue Premier System Support | | DI#1860004 | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One- Time DOLLAR S |
| | | | | | | | 0 | | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| 400 - Professional Services | 3,854,966 | | | | | | 3,854,966 | | |
| 430 - M&R Services | 1 | | | | | | 1 | | |
| 480 - Computer Equipment | 1 | | | | | | 1 | | |
| | | | | | | | 0 | | |
| Total EE | 3,854,968 | | 0 | | 0 | | 3,854,968 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 3,854,968 | 0.0 | 0 | 0.0 | 0 | 0.0 | 3,854,968 | 0.0 | 0 |

NEW DECISION ITEM

RANK: 6 OF 9

| | | |
|--|-------------|-----------------|
| Department of Revenue | Budget Unit | 86116C |
| Division: Taxation - Integrated Tax System | | |
| DI Name: Revenue Premier System Support | DI#1860004 | HB Section 4.01 |

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.

| | FY 2017 | FY 2018 | FY 2019 |
|---|-----------------|-----------------|-----------------|
| Total Returns Processed (Note 1) | 2,076,063 | 2,052,217 | 5,054,453 |
| Total Individual Income Refunds Issued (Note 2) | 1,997,741 | 2,031,866 | 1,899,034 |
| Total Registrations Processed | 42,358 | 43,785 | 46,035 |
| Total Sales and Use Tax Dollars Distributed | \$3,313,511,685 | \$3,527,409,965 | \$3,682,934,663 |

Note 1: FY 2019 includes Individual Income Tax returns.

Note 2: FY 2017 and FY2018 refund were issued from old legacy system.

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

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

6c. 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.

| Fiscal Year | Vendor Payment | Benefits Recognized |
|---------------|----------------|---------------------|
| 2013 | \$12,000,000 | \$28,655,937 |
| 2014 | \$25,835,026 | \$75,652,517 |
| 2015 | \$8,293,123 | \$82,232,654 |
| 2016 (Note 1) | \$7,746,606 | \$140,358,510 |
| 2017 | \$6,369,226 | \$93,683,015 |
| 2018 (Note 2) | \$5,265,380 | \$22,758,342 |
| 2019 (Note 3) | \$4,205,703 | |
| | \$69,715,064 | \$443,340,975 |

Note 1: Increased benefits impacted by amnesty program collections.

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

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

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

Average daily performance measurements are only available for FY 2019 at this time. The Department will set this as a baseline. As defects are resolved, improvement is expected in the number of transactions completed in under 3 seconds, which will in turn increase the number of daily transactions.

| Revenue Premier Performance | |
|---|---------|
| | FY2019 |
| Hourly Average Number of Users | 206 |
| Average Daily Number of Transactions < 3 Seconds | 228,922 |
| Average Daily Percent of Transactions < 3 Seconds | 93% |
| Average Daily Number of Transactions > 10 Seconds | 2,751 |
| Average Total Daily Transactions | 245,136 |

NEW DECISION ITEM
RANK: 6 OF 9

| | | |
|--|-------------|-----------------|
| Department of Revenue | Budget Unit | 86116C |
| Division: Taxation - Integrated Tax System | | |
| DI Name: Revenue Premier System Support | DI#1860004 | HB Section 4.01 |

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

The Department purchased software to monitor system performance. We will be able to evaluate the overall performance of the system in real time and will track monthly metrics. The Department, OA-ITSD, and Revenue Solutions, Inc., will use data received from the software to target specific areas for improvement. This level of detail will be included in future budget documents.

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--|------------|-------------|------------|-------------|------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INTEGRATED TAX SYSTEM | | | | | | | | |
| Revenue Premier Support - 1860004 | | | | | | | | |
| PROFESSIONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,854,966 | 0.00 |
| M&R SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1 | 0.00 |
| COMPUTER EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,854,968 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$3,854,968 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$3,854,968 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|----------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 300,601 | 9.08 | 397,539 | 22.05 | 397,539 | 22.05 | 397,539 | 22.05 | |
| DEPT OF REVENUE | 0 | 0.00 | 2,819 | 0.00 | 2,819 | 0.00 | 2,819 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 176,641 | 4.82 | 208,838 | 10.00 | 208,838 | 10.00 | 208,838 | 10.00 | |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 7,107 | 0.00 | 7,107 | 0.00 | 7,107 | 0.00 | |
| TOTAL - PS | 477,242 | 13.90 | 616,303 | 32.05 | 616,303 | 32.05 | 616,303 | 32.05 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 123,853 | 0.00 | 380,232 | 0.00 | 380,232 | 0.00 | 380,232 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 40,198 | 0.00 | 245,840 | 0.00 | 245,840 | 0.00 | 245,840 | 0.00 | |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 9,953 | 0.00 | 9,953 | 0.00 | 9,953 | 0.00 | |
| TOTAL - EE | 164,051 | 0.00 | 796,801 | 0.00 | 796,801 | 0.00 | 796,801 | 0.00 | |
| TOTAL | 641,293 | 13.90 | 1,413,104 | 32.05 | 1,413,104 | 32.05 | 1,413,104 | 32.05 | |
| Pay Plan - 0000012 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,034 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 29 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,119 | 0.00 | |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 72 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,254 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,254 | 0.00 | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 5,875 | 0.00 | 5,875 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 42 | 0.00 | 42 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 3,086 | 0.00 | 3,086 | 0.00 | |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--|------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 0 | 0.00 | 105 | 0.00 | 105 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 9,108 | 0.00 | 9,108 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 9,108 | 0.00 | 9,108 | 0.00 |
| GRAND TOTAL | \$641,293 | 13.90 | \$1,413,104 | 32.05 | \$1,422,212 | 32.05 | \$1,428,466 | 32.05 |

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CORE DECISION ITEM

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

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 | 397,539 | 2,819 | 215,945 | 616,303 |
| EE | 380,232 | 160,776 | 255,793 | 796,801 | EE | 380,232 | 160,776 | 255,793 | 796,801 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 777,771 | 163,595 | 471,738 | 1,413,104 | Total | 777,771 | 163,595 | 471,738 | 1,413,104 |
| FTE | 22.05 | 0.00 | 10.00 | 32.05 | FTE | 22.05 | 0.00 | 10.00 | 32.05 |
| Est. Fringe | 426,652 | 905 | 204,938 | 632,495 | Est. Fringe | 426,652 | 905 | 204,938 | 632,495 |
| <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: | Motor Vehicle Commission (0588); DOR Specialty Plate (0775) | | | | Other Funds: | Motor Vehicle Commission (0588); DOR Specialty Plate (0775) | | | |

2. CORE DESCRIPTION

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

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

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

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

CORE DECISION ITEM

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

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

| | |
|-----------------------|-----------------------|
| Driver License Bureau | License Office Bureau |
| Motor Vehicle Bureau | |

4. FINANCIAL HISTORY

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| 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 |

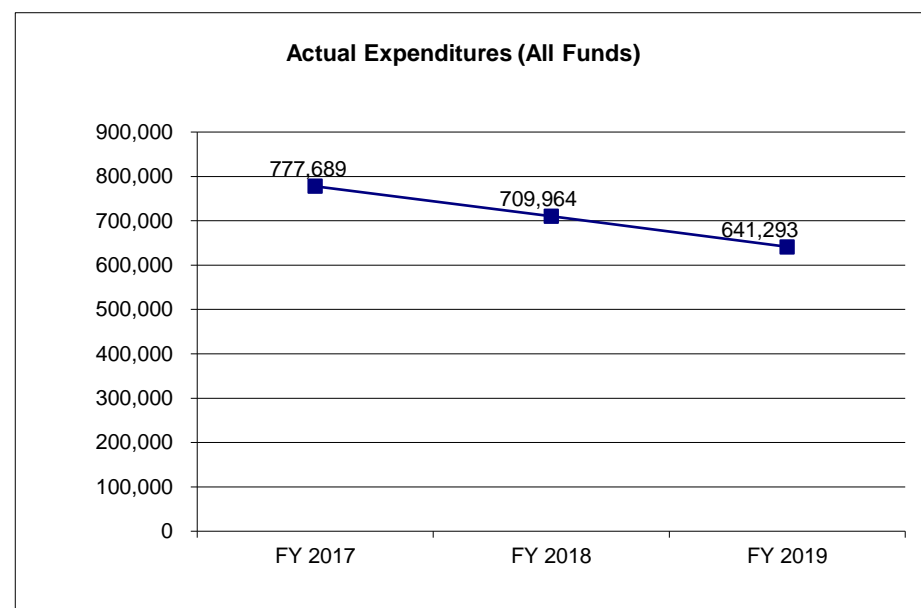
*Current Year restricted amount is as of _____.

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

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| CORE | | | | | | | | |
| OFFICE SUPPORT ASSISTANT | 2,210 | 0.09 | 587 | 0.00 | 587 | 0.00 | 587 | 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 | 104,896 | 3.00 |
| 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 | 39,330 | 1.00 |
| 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 | 6,311 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 40,946 | 0.95 | 31,777 | 0.95 | 31,777 | 0.95 | 31,777 | 0.95 |
| REVENUE SECTION SUPV | 27,131 | 0.73 | 30,103 | 1.00 | 30,103 | 1.00 | 30,103 | 1.00 |
| REVENUE PROCESSING TECH I | 47,742 | 1.93 | 105,689 | 9.73 | 105,689 | 9.73 | 105,689 | 9.73 |
| REVENUE PROCESSING TECH II | 220,734 | 7.97 | 226,545 | 14.42 | 226,545 | 14.42 | 226,545 | 14.42 |
| REVENUE MANAGER, BAND 1 | 52,732 | 1.00 | 61,860 | 1.85 | 68,833 | 1.95 | 68,833 | 1.95 |
| 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 | 2,232 | 0.00 |
| TOTAL - PS | 477,242 | 13.90 | 616,303 | 32.05 | 616,303 | 32.05 | 616,303 | 32.05 |
| TRAVEL, IN-STATE | 0 | 0.00 | 735 | 0.00 | 735 | 0.00 | 735 | 0.00 |
| TRAVEL, OUT-OF-STATE | 0 | 0.00 | 4 | 0.00 | 4 | 0.00 | 4 | 0.00 |
| SUPPLIES | 43,598 | 0.00 | 276,319 | 0.00 | 241,319 | 0.00 | 241,319 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 479 | 0.00 | 1,913 | 0.00 | 1,913 | 0.00 | 1,913 | 0.00 |
| COMMUNICATION SERV & SUPP | 17 | 0.00 | 15,191 | 0.00 | 15,191 | 0.00 | 15,191 | 0.00 |
| PROFESSIONAL SERVICES | 119,957 | 0.00 | 467,689 | 0.00 | 502,689 | 0.00 | 502,689 | 0.00 |
| M&R SERVICES | 0 | 0.00 | 27,877 | 0.00 | 27,877 | 0.00 | 27,877 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 4 | 0.00 | 4 | 0.00 | 4 | 0.00 |
| OFFICE EQUIPMENT | 0 | 0.00 | 1,009 | 0.00 | 1,009 | 0.00 | 1,009 | 0.00 |
| OTHER EQUIPMENT | 0 | 0.00 | 3,026 | 0.00 | 3,026 | 0.00 | 3,026 | 0.00 |
| PROPERTY & IMPROVEMENTS | 0 | 0.00 | 671 | 0.00 | 671 | 0.00 | 671 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 5 | 0.00 | 5 | 0.00 | 5 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 6 | 0.00 | 6 | 0.00 | 6 | 0.00 |

DECISION ITEM DETAIL

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

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

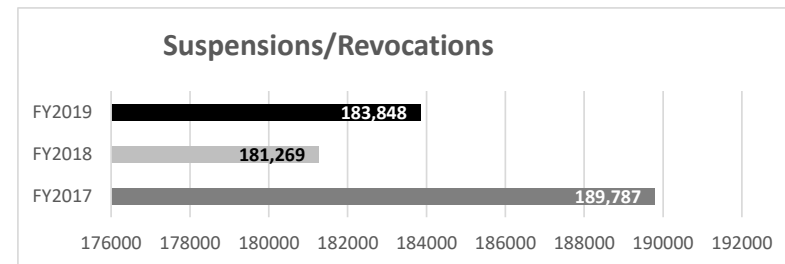
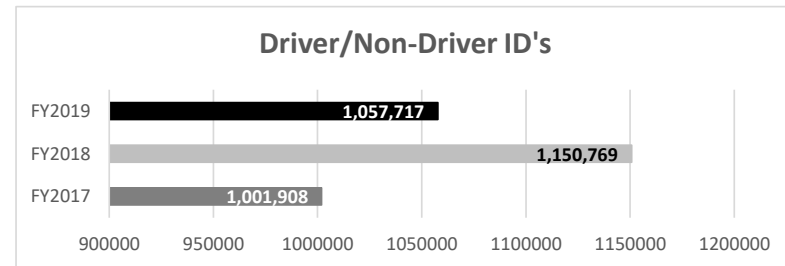
1b. What does this program do?

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 | FY2017 | FY2018 | FY2019 |
|------------------------|-----------|-----------|-----------|
| Driver/Non-Driver ID's | 1,001,908 | 1,150,769 | 1,057,717 |

| Actions | FY2017 | FY2018 | FY2019 |
|-------------------------|---------|---------|---------|
| Suspensions/Revocations | 189,787 | 181,269 | 183,848 |



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

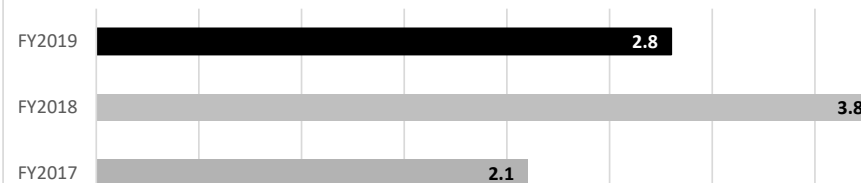
Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

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

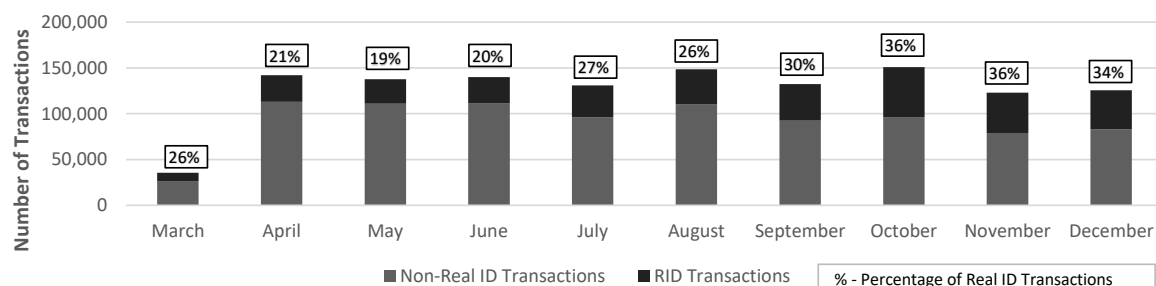
The target for the number of days to issue a license is contractual with the vendor. Except in extraordinary circumstances, if they do not issue a driver license or non-driver identification card within three days, we collect liquidated damages.

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

Days to Issue a License

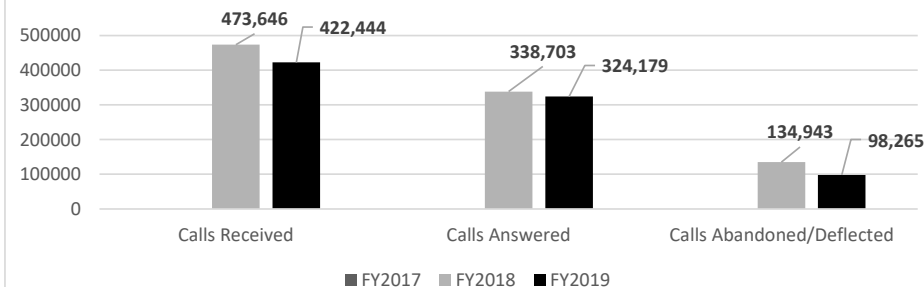


March - December 2019 ID Transactions



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.

DLB Call Center



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

The stretch 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.

Average Wait Time in Call Queue



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.

| | FY2017 | FY2018 | FY2019 |
|----------------------------------|---------------|---------------|---------------|
| Highway Related | \$544,034,301 | \$551,012,771 | \$547,518,910 |
| Education | \$58,953,110 | \$59,537,781 | \$58,286,781 |
| General Revenue | \$27,336,066 | \$27,567,553 | \$27,191,626 |
| Conservation | \$14,409,948 | \$14,543,048 | \$14,225,855 |
| Natural Resources | \$11,527,972 | \$11,634,453 | \$11,380,698 |
| Other Miscellaneous | \$5,124,501 | \$4,713,739 | \$5,511,662 |
| Distributions to Cities/Counties | | | |
| Motor Fuel | \$77,796,866 | \$78,666,759 | \$76,861,158 |
| Local Sales and Use | \$346,639,337 | \$372,074,499 | \$374,318,109 |

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.

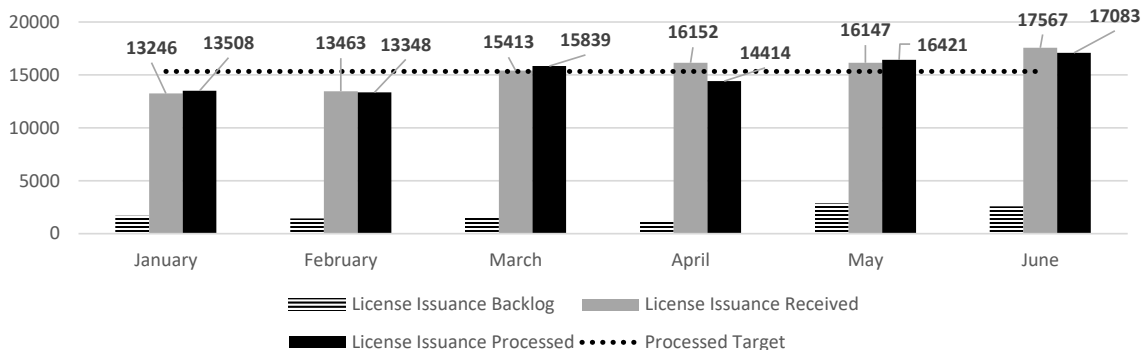
The Driver License Bureau has 53 frontline team members who process the work received for Issuance, Reinstatement, Suspensions, Revocations, and Accidents.

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.

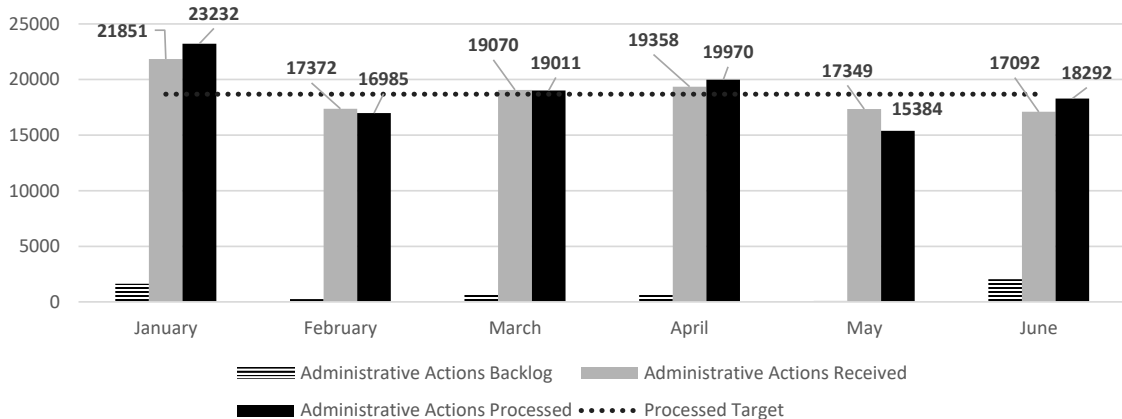
We began tracking backlog, work received, and work processed differently in January 2019.

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

FY19 License Issuance Performance



FY19 Administrative Alcohol Actions Performance



PROGRAM DESCRIPTION

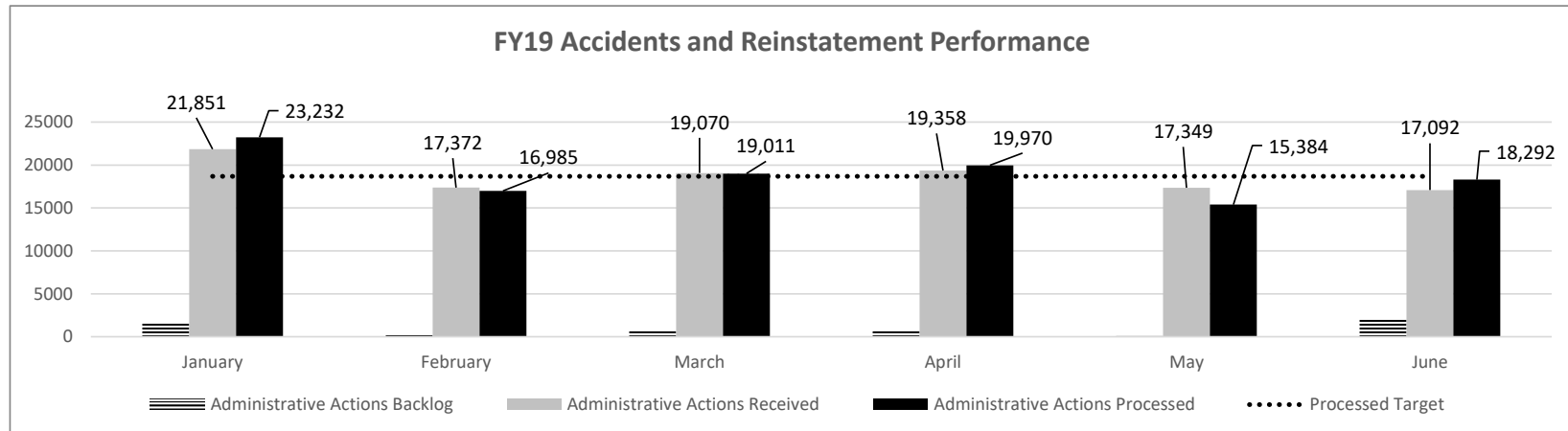
Department of Revenue

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).



DRIVER LICENSE

| | 2016 | 2017 | 2018 | 2019 |
|--------------|--------------|--------------|--------------|--------------|
| Collections | \$19,470,942 | \$18,085,930 | \$20,114,930 | \$19,053,330 |
| Expenditures | \$6,757,856 | \$6,526,133 | \$6,774,011 | \$7,665,665 |
| ROI | \$1.88 | \$1.77 | \$1.97 | \$1.49 |

PROGRAM DESCRIPTION

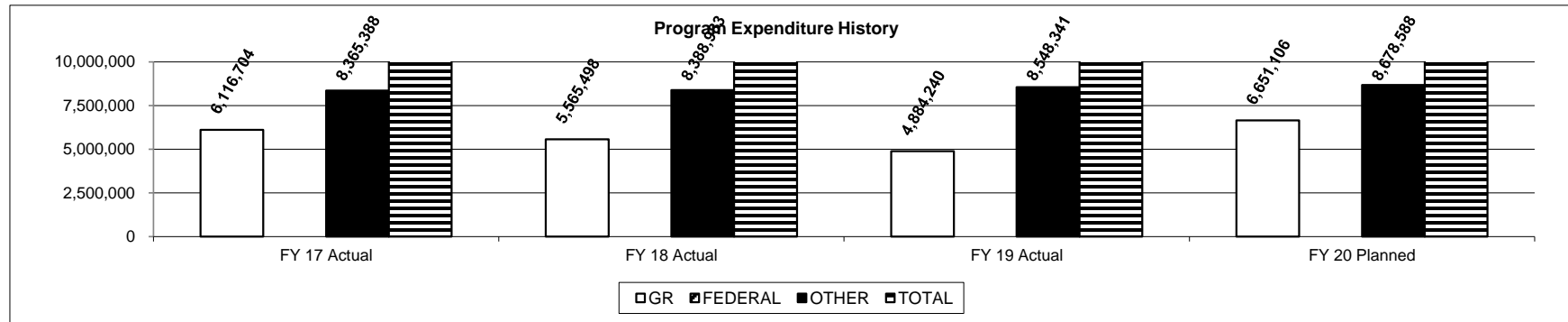
Department of Revenue

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

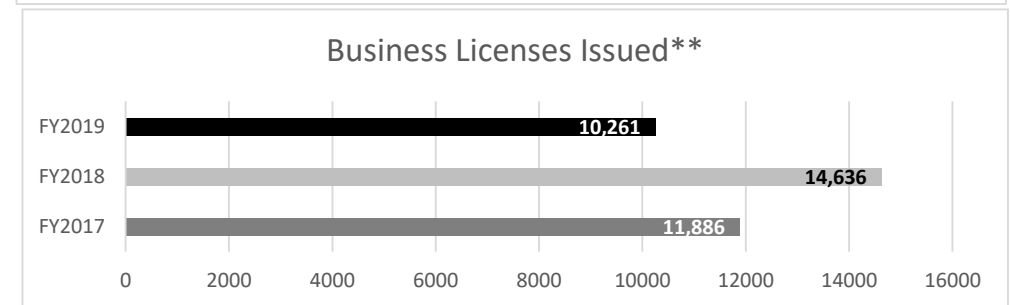
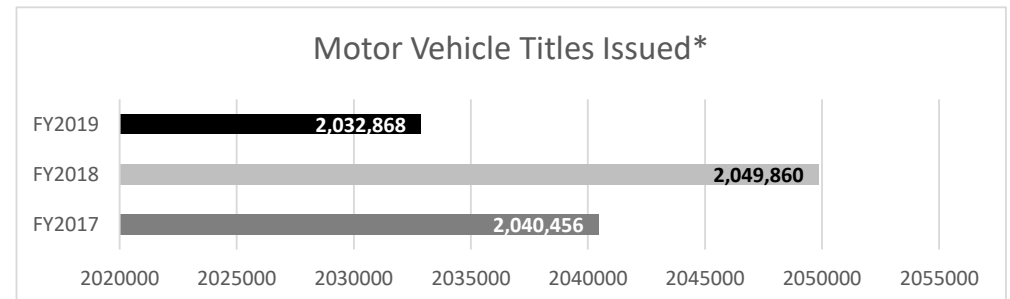
1b. What does this program do?

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.

| Titles and Registration | FY2017 | FY2018 | FY2019 |
|------------------------------|-----------|-----------|-----------|
| Motor Vehicle Titles Issued* | 2,040,456 | 2,049,860 | 2,032,868 |

| Business Licenses | FY2017 | FY2018 | FY2019 |
|----------------------------|--------|--------|--------|
| Business Licenses Issued** | 11,886 | 14,636 | 10,261 |



*Includes motor vehicle and marine titles issued.

**Business Licenses include motor vehicle dealers, marine craft dealers, salvage dealers, title service, and lease rental.

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.

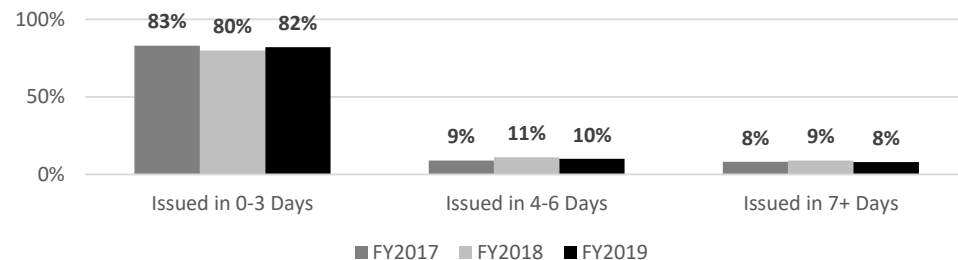
The target for the number of days to issue a title is three days. The national average for original titles to be issued is three to four weeks after title application is received.

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.

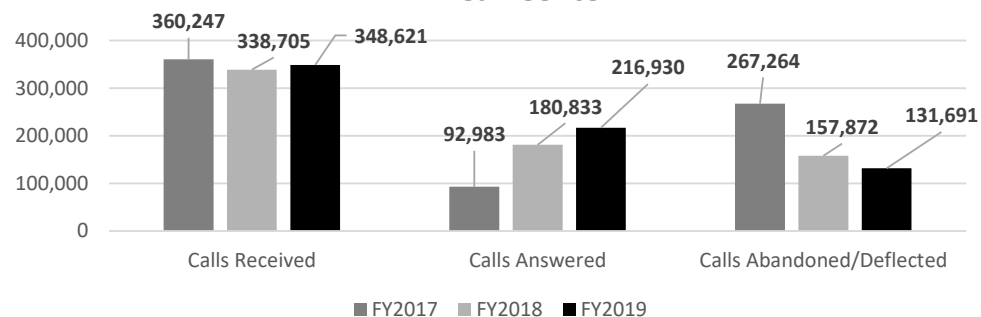
The Department Initiative, Road to 100%, began in 2018. The goals of Road to 100% are to reduce incoming calls by 30% and answer 100% of all calls that come in. We have made many changes in our call center over the past two years to improve the overall experience of our customers when they need help 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.

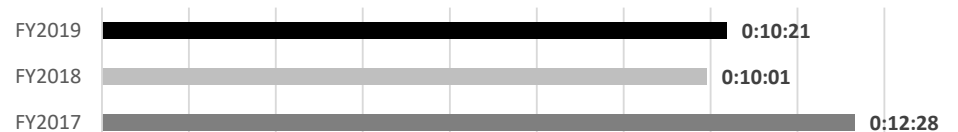
Original Motor Vehicle and Marine Titles Issued



MVB Call Center



Average Wait Time in Call Queue



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 | \$544,034,301 | \$551,012,771 | \$547,518,910 |
| Education | \$58,953,110 | \$59,537,781 | \$58,286,781 |
| General Revenue | \$27,336,066 | \$27,567,553 | \$27,191,626 |
| Conservation | \$14,409,948 | \$14,543,048 | \$14,225,855 |
| Natural Resources | \$11,527,972 | \$11,634,453 | \$11,380,698 |
| Other Miscellaneous | \$5,124,501 | \$4,713,739 | \$5,511,662 |
| Distributions to Cities/Counties | | | |
| Motor Fuel | \$77,796,866 | \$78,666,759 | \$76,861,158 |
| Local Sales and Use | \$346,639,337 | \$372,074,499 | \$374,318,109 |

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.

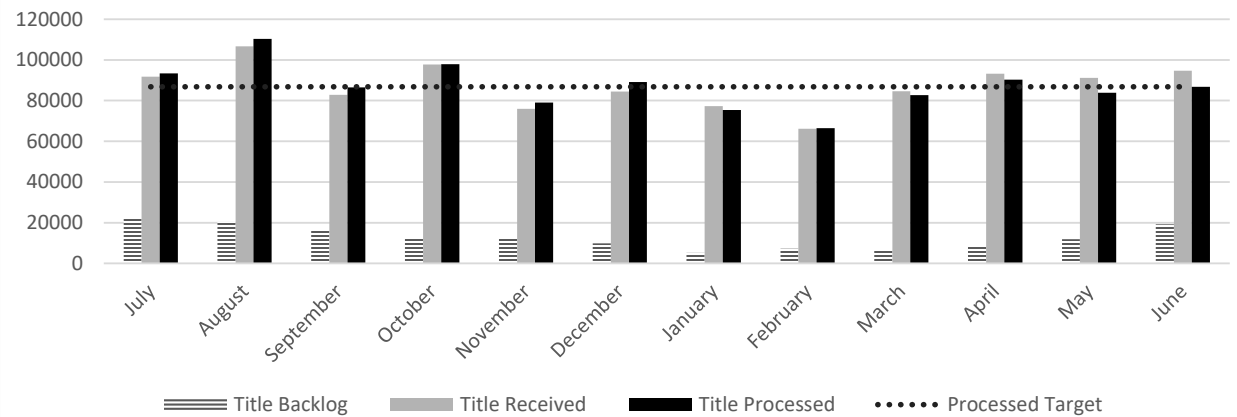
The Motor Vehicle Bureau has 101 frontline team members who process the work received for titles, registration, and dealer licensing.

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

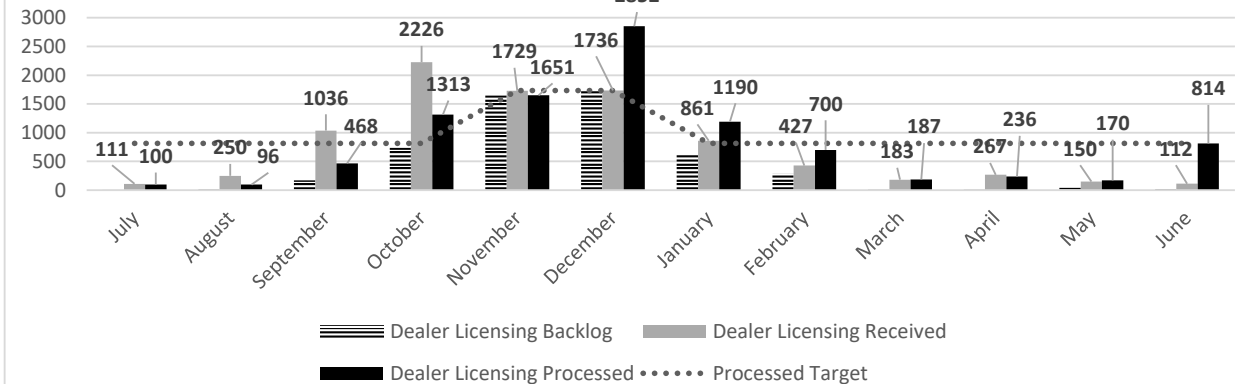
There are 38 different functions associated with titles that are taken into consideration for title performance.

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.

FY19 Title Performance



FY19 Dealer Licensing Performance



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

MOTOR VEHICLE TITLE

| | 2016 | 2017 | 2018 | 2019 |
|--------------|---------------|---------------|---------------|---------------|
| Collections | \$842,631,202 | \$876,682,502 | \$899,169,851 | \$914,343,016 |
| Expenditures | \$5,370,748 | \$5,796,507 | \$5,650,411 | \$5,879,642 |
| ROI | \$155.89 | \$150.24 | \$158.13 | \$154.51 |

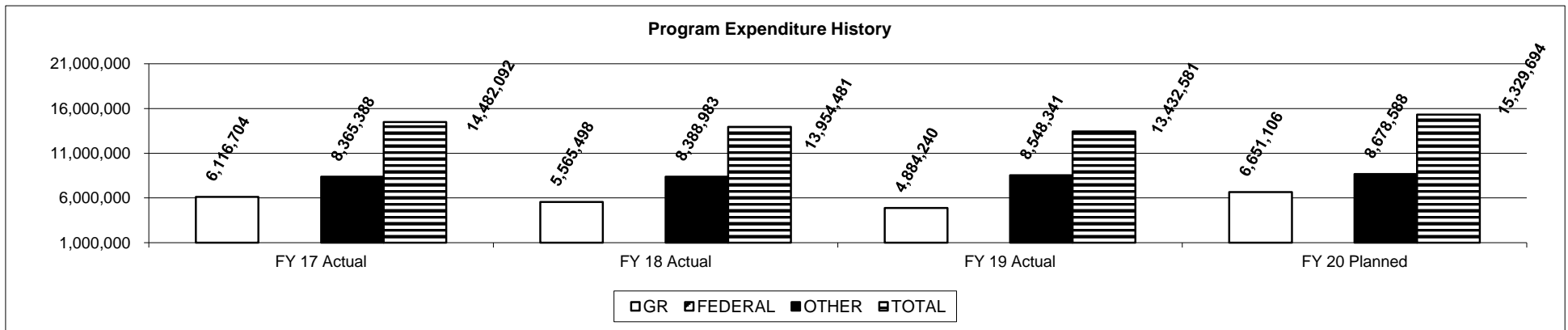
MOTOR VEHICLE REGISTRATION

| | 2016 | 2017 | 2018 | 2019 |
|--------------|---------------|---------------|---------------|---------------|
| Collections | \$175,207,181 | \$176,495,944 | \$179,123,494 | \$166,750,350 |
| Expenditures | \$7,115,070 | \$7,178,799 | \$6,758,165 | \$4,079,000 |
| ROI | \$23.62 | \$23.59 | \$25.50 | \$39.88 |

MOTOR FUEL TAX

| | 2016 | 2017 | 2018 | 2019 |
|--------------|---------------|---------------|---------------|---------------|
| Collections | \$725,918,607 | \$734,940,610 | \$728,757,665 | \$736,772,276 |
| Expenditures | \$416,380 | \$581,707 | \$412,905 | \$462,603 |
| ROI | \$1,742.40 | \$1,262.42 | \$1,763.95 | \$1,591.67 |

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

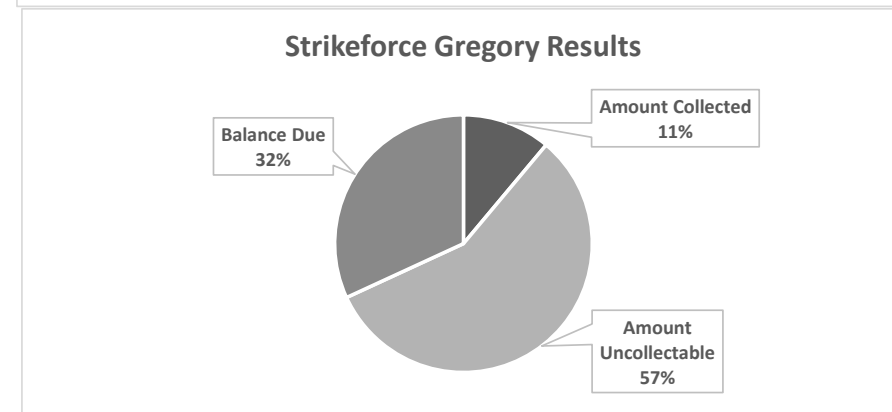
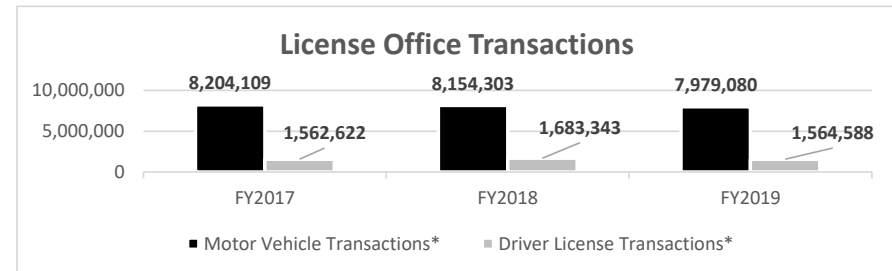
1b. What does this program do?

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.

| License Offices | FY2017 | FY2018 | FY2019 |
|------------------------------|-----------|-----------|-----------|
| Motor Vehicle Transactions* | 8,204,109 | 8,154,303 | 7,979,080 |
| Driver License Transactions* | 1,562,622 | 1,683,343 | 1,564,588 |

| Strikeforce Gregory - Additional Vehicle Sales Tax Owed | |
|---|--------------|
| August - December 2019** | |
| Amount Identified | \$462,974.30 |
| Amount Collected | \$51,395.99 |
| Amount Uncollectable | \$264,026.12 |
| Balance Due | \$147,552.19 |



*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.

**Although the appropriations started July 1, 2019, the first team member did not start until August 2019 so no transactions were reviewed in July 2019.

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

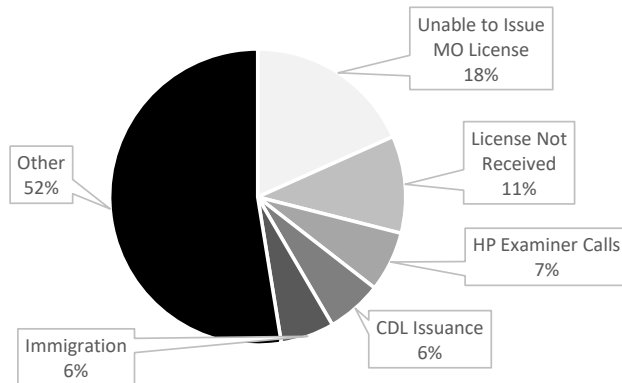
2b. Provide a measure(s) of the program's quality.

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.

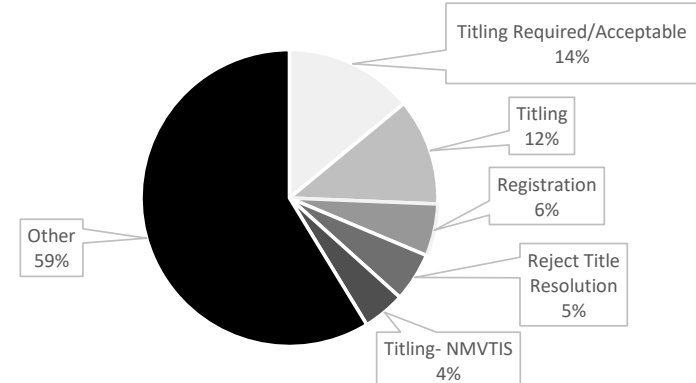
| Total Calls to Driver License Bureau | |
|--------------------------------------|--------|
| FY2019 | 87,288 |
| FY2018 | 82,575 |
| FY2017 | 84,148 |

| Total Calls to Motor Vehicle Bureau | |
|-------------------------------------|--------|
| FY2019 | 56,122 |
| FY2018 | 56,467 |
| FY2017 | 60,258 |

FY2019 - Phone Assistance from Driver License Help Desk



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**

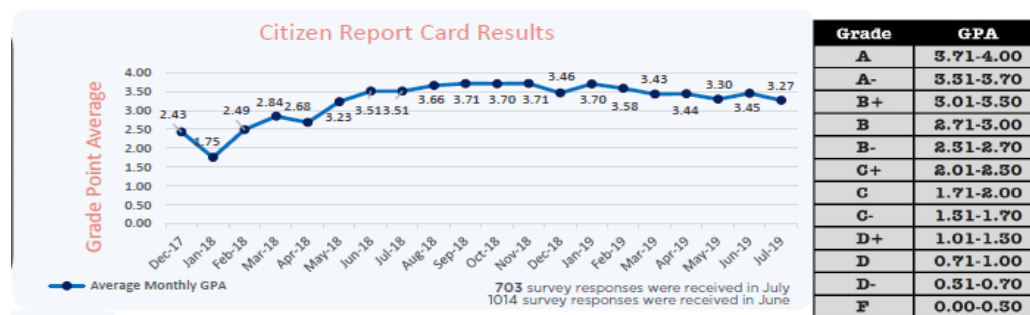
2c. Provide a measure(s) of the program's impact.

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 | \$544,034,301 | \$551,012,771 | \$547,518,910 |
| Education | \$58,953,110 | \$59,537,781 | \$58,286,781 |
| General Revenue | \$27,336,066 | \$27,567,553 | \$27,191,626 |
| Conservation | \$14,409,948 | \$14,543,048 | \$14,225,855 |
| Natural Resources | \$11,527,972 | \$11,634,453 | \$11,380,698 |
| Other Miscellaneous | \$5,124,501 | \$4,713,739 | \$5,511,662 |
| Distributions to Cities/Counties | | | |
| Motor Fuel | \$77,796,866 | \$78,666,759 | \$76,861,158 |
| Local Sales and Use | \$346,639,337 | \$372,074,499 | \$374,318,109 |

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

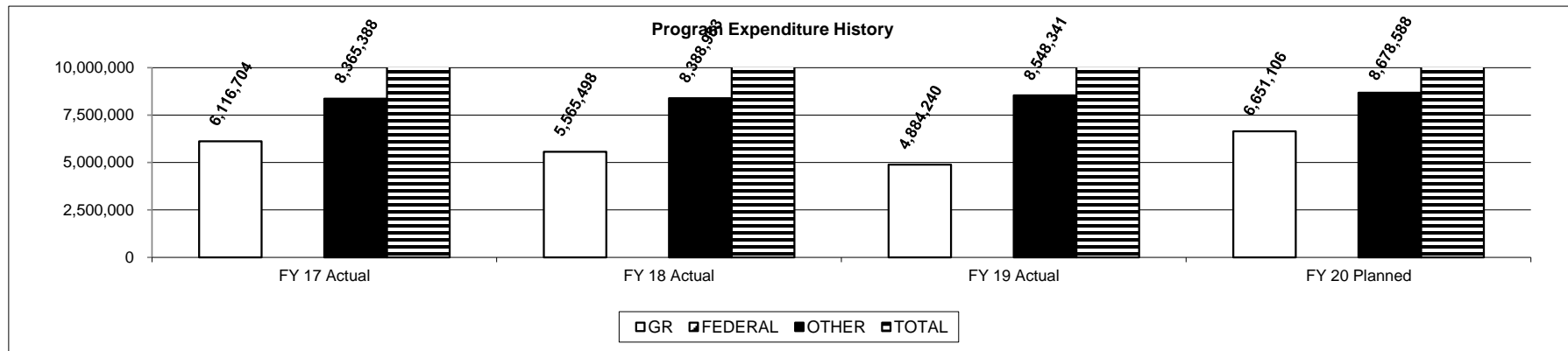
Department of Revenue

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

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| GENERAL COUNSELS OFFICE | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 1,486,845 | 34.03 | 2,094,934 | 50.80 | 2,094,934 | 50.80 | 2,038,978 | 49.80 | |
| DEPT OF REVENUE | 97,457 | 2.48 | 220,597 | 3.00 | 220,597 | 3.00 | 220,597 | 3.00 | |
| MOTOR VEHICLE COMMISSION | 394,737 | 8.68 | 457,461 | 10.50 | 457,461 | 10.50 | 457,461 | 10.50 | |
| TOBACCO CONTROL SPECIAL | 0 | 0.00 | 43,344 | 0.00 | 43,344 | 0.00 | 43,344 | 0.00 | |
| TOTAL - PS | 1,979,039 | 45.19 | 2,816,336 | 64.30 | 2,816,336 | 64.30 | 2,760,380 | 63.30 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 109,268 | 0.00 | 112,833 | 0.00 | 113,207 | 0.00 | 112,934 | 0.00 | |
| DEPT OF REVENUE | 104,506 | 0.00 | 211,154 | 0.00 | 211,154 | 0.00 | 211,427 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 28,024 | 0.00 | 28,118 | 0.00 | 28,118 | 0.00 | 28,118 | 0.00 | |
| TOBACCO CONTROL SPECIAL | 3,313 | 0.00 | 3,323 | 0.00 | 3,323 | 0.00 | 3,323 | 0.00 | |
| TOTAL - EE | 245,111 | 0.00 | 355,428 | 0.00 | 355,802 | 0.00 | 355,802 | 0.00 | |
| TOTAL | 2,224,150 | 45.19 | 3,171,764 | 64.30 | 3,172,138 | 64.30 | 3,116,182 | 63.30 | |
| Pay Plan - 0000012 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 20,701 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,238 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,645 | 0.00 | |
| TOBACCO CONTROL SPECIAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 440 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 28,024 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 28,024 | 0.00 | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 31,146 | 0.00 | 31,146 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 3,237 | 0.00 | 3,237 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 7,043 | 0.00 | 7,043 | 0.00 | |
| TOBACCO CONTROL SPECIAL | 0 | 0.00 | 0 | 0.00 | 641 | 0.00 | 641 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 42,067 | 0.00 | 42,067 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 42,067 | 0.00 | 42,067 | 0.00 | |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 6,474 | 0.00 | 6,474 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 1,542 | 0.00 | 1,542 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 8,016 | 0.00 | 8,016 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 8,016 | 0.00 | 8,016 | 0.00 |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | |
| 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 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 374 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$2,224,150 | 45.19 | \$3,171,764 | 64.30 | \$3,222,595 | 64.30 | \$3,194,289 | 63.30 |

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CORE DECISION ITEM

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

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 | 2,038,978 | 220,597 | 500,805 | 2,760,380 |
| EE | 113,207 | 211,154 | 31,441 | 355,802 | EE | 112,934 | 211,427 | 31,441 | 355,802 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 2,208,141 | 431,751 | 532,246 | 3,172,138 | Total | 2,151,912 | 432,024 | 532,246 | 3,116,182 |
| FTE | 50.80 | 3.00 | 10.50 | 64.30 | FTE | 49.80 | 3.00 | 10.50 | 63.30 |
| Est. Fringe | 1,361,423 | 111,498 | 303,159 | 1,776,080 | Est. Fringe | 1,329,900 | 111,498 | 303,159 | 1,744,557 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | Motor Vehicle Commission (0588); Tobacco Control Special (0984) | | | | Other Funds: | Motor Vehicle Commission (0588); Tobacco Control Special (0984) | | | |

2. CORE DESCRIPTION

The General Counsel's Office 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

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

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

General Counsel's Office

4. FINANCIAL HISTORY

| | 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 |

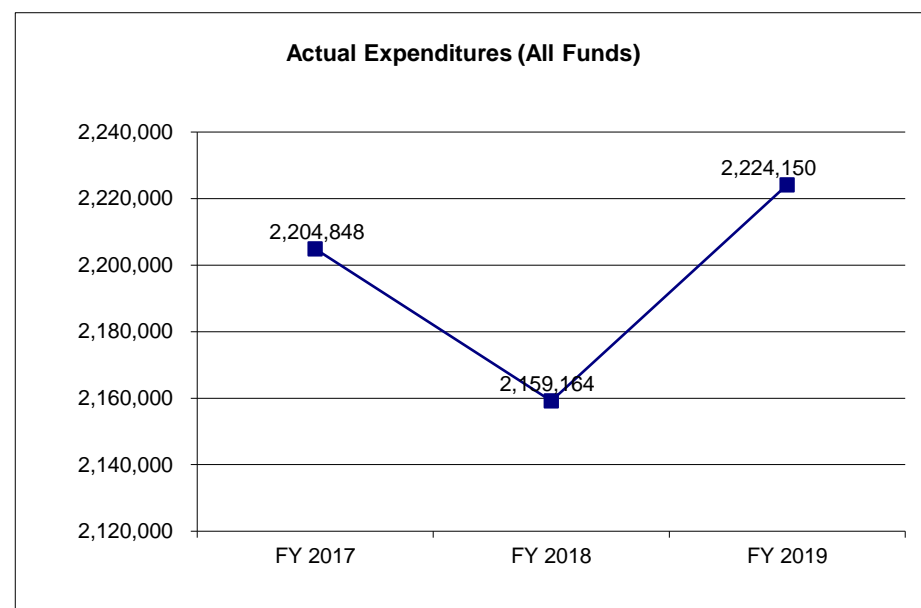
*Current Year restricted amount is as of _____.

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

| | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----------|--|-------------------------|--------------|------------------|----------------|----------------|------------------|--|
| TAFP AFTER VETOES | | | | | | | | | |
| | | | PS | 64.30 | 2,094,934 | 220,597 | 500,805 | 2,816,336 | |
| | | | EE | 0.00 | 112,833 | 211,154 | 31,441 | 355,428 | |
| | | | Total | 64.30 | 2,207,767 | 431,751 | 532,246 | 3,171,764 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | |
| 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. |
| NET DEPARTMENT CHANGES | | | | 0.00 | 374 | 0 | 0 | 374 | |
| DEPARTMENT CORE REQUEST | | | | | | | | | |
| | | | PS | 64.30 | 2,094,934 | 220,597 | 500,805 | 2,816,336 | |
| | | | EE | 0.00 | 113,207 | 211,154 | 31,441 | 355,802 | |
| | | | Total | 64.30 | 2,208,141 | 431,751 | 532,246 | 3,172,138 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | | |
| Core Reduction | 2780 1739 | | PS | (1.00) | (55,956) | 0 | 0 | (55,956) | Reductions realized through efficiencies and streamlined processes. |
| Core Reallocation | 2336 1741 | | EE | 0.00 | 0 | 273 | 0 | 273 | Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations. |

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
GENERAL COUNSELS OFFICE

5. CORE RECONCILIATION DETAIL

| | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----------|-----------------|---------------|------------------|----------------|----------------|------------------|--|
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | |
| Core Reallocation | 2784 1740 | EE | 0.00 | (273) | 0 | 0 | (273) | Reversed portion of mileage reallocation. |
| NET GOVERNOR CHANGES | | | (1.00) | (56,229) | 273 | 0 | (55,956) | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | |
| | | PS | 63.30 | 2,038,978 | 220,597 | 500,805 | 2,760,380 | |
| | | EE | 0.00 | 112,934 | 211,427 | 31,441 | 355,802 | |
| | | Total | 63.30 | 2,151,912 | 432,024 | 532,246 | 3,116,182 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 11,186 | 0.38 | 32,440 | 1.35 | 32,440 | 1.35 | 32,440 | 1.35 |
| SR OFFICE SUPPORT ASSISTANT | 83,541 | 3.04 | 126,952 | 5.06 | 126,952 | 5.06 | 126,952 | 5.06 |
| AUDITOR II | 22,459 | 0.55 | 42,829 | 1.40 | 27,329 | 1.00 | 27,329 | 1.00 |
| AUDITOR I | 10,976 | 0.28 | 20,071 | 1.00 | 35,571 | 1.40 | 35,571 | 1.40 |
| EXECUTIVE II | 14,153 | 0.38 | 15,556 | 0.38 | 15,556 | 0.38 | 15,556 | 0.38 |
| ADMINISTRATIVE ANAL I | 31,431 | 0.81 | 52,253 | 1.55 | 63,453 | 1.55 | 63,453 | 1.55 |
| INVESTIGATOR I | 29,919 | 0.84 | 103,144 | 2.00 | 103,144 | 2.00 | 103,144 | 2.00 |
| INVESTIGATOR II | 529,667 | 12.79 | 700,871 | 16.40 | 700,086 | 16.40 | 700,086 | 16.40 |
| INVESTIGATOR III | 139,469 | 3.05 | 236,079 | 5.00 | 257,369 | 6.20 | 257,369 | 6.20 |
| REVENUE PROCESSING TECH III | 160,234 | 5.30 | 158,943 | 5.87 | 180,943 | 5.87 | 180,943 | 5.87 |
| INVESTIGATION MGR B1 | 149,660 | 2.39 | 59,101 | 1.00 | 89,801 | 1.50 | 89,801 | 1.50 |
| 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 | 65,975 | 1.00 |
| ASSOCIATE COUNSEL | 26,468 | 0.54 | 189,020 | 2.80 | 189,020 | 2.80 | 189,020 | 2.80 |
| PARALEGAL | 79,417 | 2.38 | 82,219 | 2.38 | 93,513 | 2.38 | 93,513 | 2.38 |
| LEGAL COUNSEL | 148,759 | 3.33 | 374,157 | 5.65 | 298,389 | 4.45 | 298,389 | 4.45 |
| SENIOR COUNSEL | 244,348 | 4.37 | 71,106 | 3.84 | 71,106 | 3.84 | 15,150 | 2.84 |
| 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 | 265,026 | 4.00 |
| APPELLATE COUNSEL | 26,542 | 0.54 | 49,231 | 1.00 | 60,000 | 1.00 | 60,000 | 1.00 |
| GENERAL COUNSEL | 26,400 | 0.29 | 0 | 0.00 | 101,277 | 1.34 | 101,277 | 1.34 |
| 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 | 21,871 | 0.40 |
| SPECIAL ASST OFFICE & CLERICAL | 22,073 | 0.46 | 17,515 | 0.38 | 17,515 | 0.38 | 17,515 | 0.38 |
| TOTAL - PS | 1,979,039 | 45.19 | 2,816,336 | 64.30 | 2,816,336 | 64.30 | 2,760,380 | 63.30 |
| TRAVEL, IN-STATE | 56,431 | 0.00 | 27,165 | 0.00 | 60,539 | 0.00 | 60,539 | 0.00 |
| TRAVEL, OUT-OF-STATE | 25,105 | 0.00 | 14,009 | 0.00 | 24,009 | 0.00 | 24,009 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 63,576 | 0.00 | 238,300 | 0.00 | 159,300 | 0.00 | 159,300 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 55,845 | 0.00 | 14,741 | 0.00 | 52,741 | 0.00 | 52,741 | 0.00 |
| COMMUNICATION SERV & SUPP | 13,242 | 0.00 | 19,661 | 0.00 | 16,661 | 0.00 | 16,661 | 0.00 |
| PROFESSIONAL SERVICES | 15,272 | 0.00 | 15,246 | 0.00 | 19,594 | 0.00 | 19,594 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSELS OFFICE | | | | | | | | |
| CORE | | | | | | | | |
| M&R SERVICES | 13,233 | 0.00 | 15,551 | 0.00 | 12,203 | 0.00 | 12,203 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 1,101 | 0.00 | 1,101 | 0.00 | 1,101 | 0.00 |
| OFFICE EQUIPMENT | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| OTHER EQUIPMENT | 0 | 0.00 | 1,600 | 0.00 | 1,600 | 0.00 | 1,600 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 52 | 0.00 | 52 | 0.00 | 52 | 0.00 |
| MISCELLANEOUS EXPENSES | 2,407 | 0.00 | 7,251 | 0.00 | 7,251 | 0.00 | 7,251 | 0.00 |
| TOTAL - EE | 245,111 | 0.00 | 355,428 | 0.00 | 355,802 | 0.00 | 355,802 | 0.00 |
| GRAND TOTAL | \$2,224,150 | 45.19 | \$3,171,764 | 64.30 | \$3,172,138 | 64.30 | \$3,116,182 | 63.30 |
| GENERAL REVENUE | \$1,596,113 | 34.03 | \$2,207,767 | 50.80 | \$2,208,141 | 50.80 | \$2,151,912 | 49.80 |
| FEDERAL FUNDS | \$201,963 | 2.48 | \$431,751 | 3.00 | \$431,751 | 3.00 | \$432,024 | 3.00 |
| OTHER FUNDS | \$426,074 | 8.68 | \$532,246 | 10.50 | \$532,246 | 10.50 | \$532,246 | 10.50 |

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

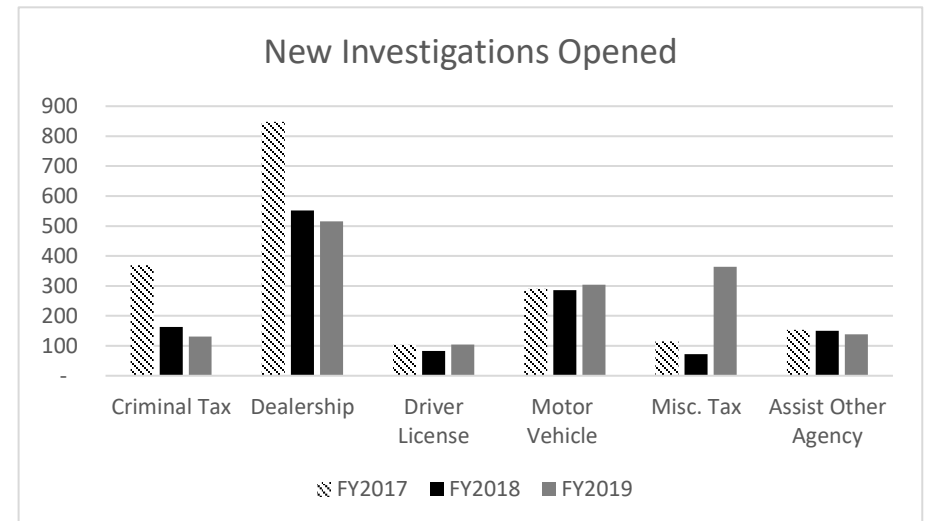
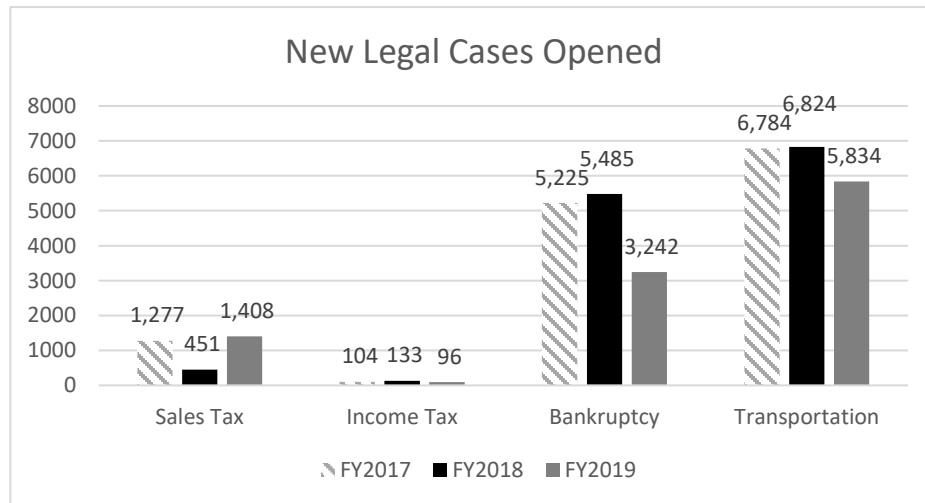
1a. What strategic priority does this program address?

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

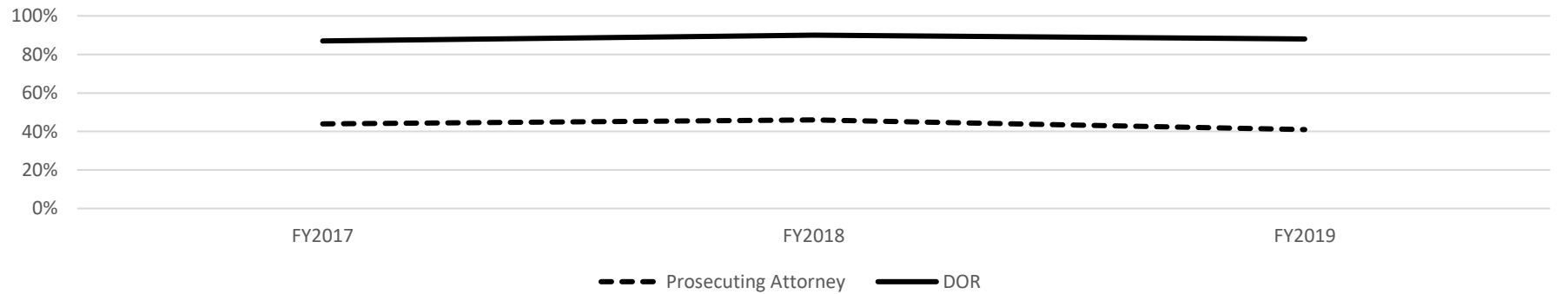
Program is found in the following core budget(s): General Counsel's Office

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 |

Percentage of DWI Refusal Cases Won Prosecuting Attorneys vs DOR Attorneys



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

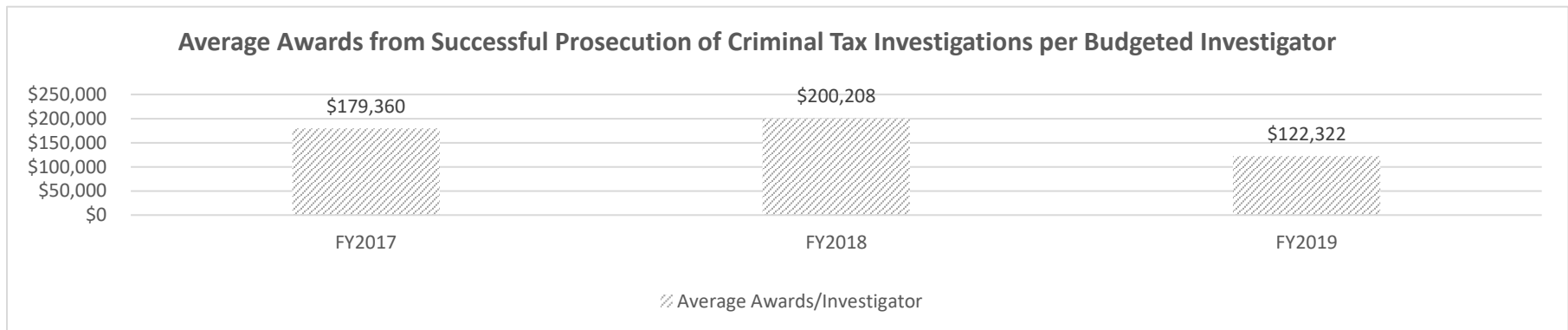
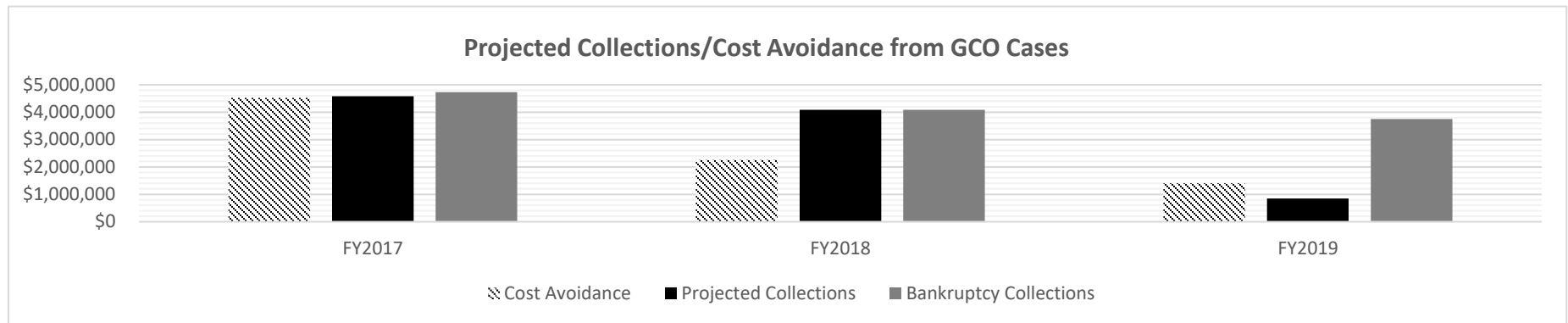
Program Name: General Counsel's Office

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

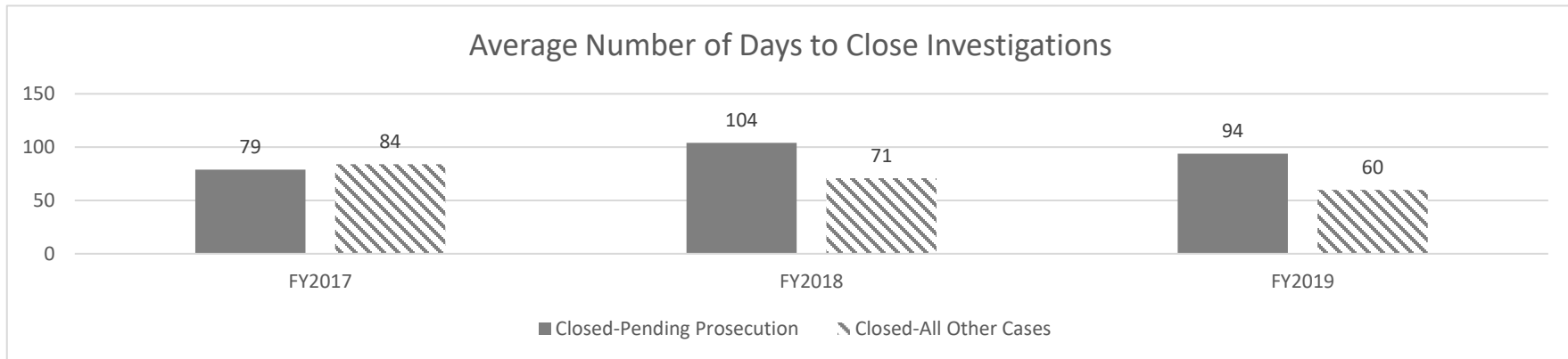
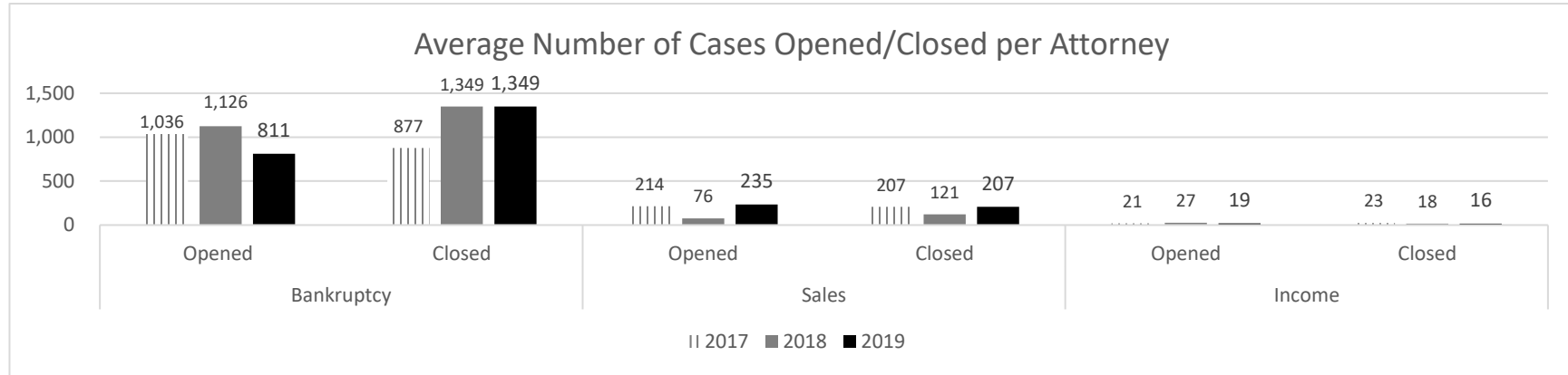
Department of Revenue

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

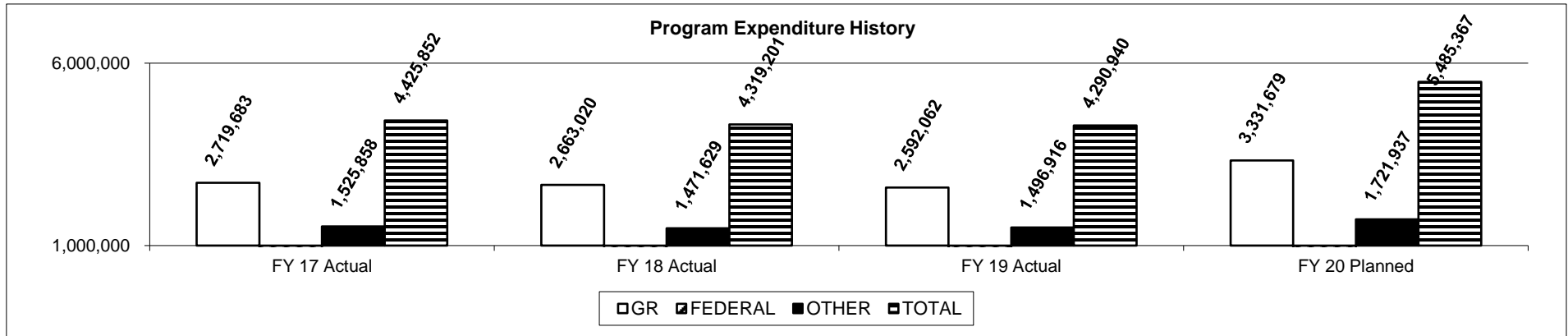
Department of Revenue

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

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| ADMINISTRATION DIVISION | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 1,157,305 | 30.32 | 1,460,756 | 42.04 | 1,460,756 | 42.04 | 1,434,520 | 41.04 | |
| DEPT OF REVENUE | 34,718 | 1.02 | 56,284 | 1.74 | 56,284 | 1.74 | 56,284 | 1.74 | |
| CHILD SUPPORT ENFORCEMENT FUND | 21,541 | 0.62 | 27,080 | 0.88 | 27,080 | 0.88 | 27,080 | 0.88 | |
| TOTAL - PS | 1,213,564 | 31.96 | 1,544,120 | 44.66 | 1,544,120 | 44.66 | 1,517,884 | 43.66 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 202,342 | 0.00 | 317,804 | 0.00 | 318,211 | 0.00 | 318,211 | 0.00 | |
| DEPT OF REVENUE | 2,112,474 | 0.00 | 3,470,006 | 0.00 | 3,470,006 | 0.00 | 3,470,006 | 0.00 | |
| CHILD SUPPORT ENFORCEMENT FUND | 1,214,649 | 0.00 | 2,089,841 | 0.00 | 2,089,841 | 0.00 | 1,462,900 | 0.00 | |
| TOTAL - EE | 3,529,465 | 0.00 | 5,877,651 | 0.00 | 5,878,058 | 0.00 | 5,251,117 | 0.00 | |
| TOTAL | 4,743,029 | 31.96 | 7,421,771 | 44.66 | 7,422,178 | 44.66 | 6,769,001 | 43.66 | |
| Pay Plan - 0000012 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 18,562 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 571 | 0.00 | |
| CHILD SUPPORT ENFORCEMENT FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 274 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 19,407 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 19,407 | 0.00 | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 21,546 | 0.00 | 21,546 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 832 | 0.00 | 832 | 0.00 | |
| CHILD SUPPORT ENFORCEMENT FUND | 0 | 0.00 | 0 | 0.00 | 400 | 0.00 | 400 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 22,778 | 0.00 | 22,778 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 22,778 | 0.00 | 22,778 | 0.00 | |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| ADMINISTRATION DIVISION | | | | | | | | | |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 2,956 | 0.00 | 2,956 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 2,956 | 0.00 | 2,956 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 2,956 | 0.00 | 2,956 | 0.00 | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | | |
| 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 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 407 | 0.00 | 0 | 0.00 | |
| Reinvestments - 1860003 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 400,000 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 400,000 | 0.00 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 50,000 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 450,000 | 0.00 | |
| GRAND TOTAL | \$4,743,029 | 31.96 | \$7,421,771 | 44.66 | \$7,448,319 | 44.66 | \$7,264,142 | 43.66 | |

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CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

| FY 2021 Budget Request | | | | | FY 2021 Governor's Recommendation | | | | |
|---|-----------|-----------|-----------|-----------|---|-----------|-----------|-----------|-----------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 1,460,756 | 56,284 | 27,080 | 1,544,120 | PS | 1,434,520 | 56,284 | 27,080 | 1,517,884 |
| EE | 318,211 | 3,470,006 | 2,089,841 | 5,878,058 | EE | 318,211 | 3,470,006 | 1,462,900 | 5,251,117 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 1,778,967 | 3,526,290 | 2,116,921 | 7,422,178 | Total | 1,752,731 | 3,526,290 | 1,489,980 | 6,769,001 |
| FTE | 42.04 | 1.74 | 0.88 | 44.66 | FTE | 41.04 | 1.74 | 0.88 | 43.66 |
| Est. Fringe | 1,039,049 | 41,665 | 20,627 | 1,101,341 | Est. Fringe | 1,017,065 | 41,665 | 20,627 | 1,079,358 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

Other Funds: Child Support Enforcement Fund (0169)

Other Funds: Child Support Enforcement Fund (0169)

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

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

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

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

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

Administration/Postage

4. FINANCIAL HISTORY

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| 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 |

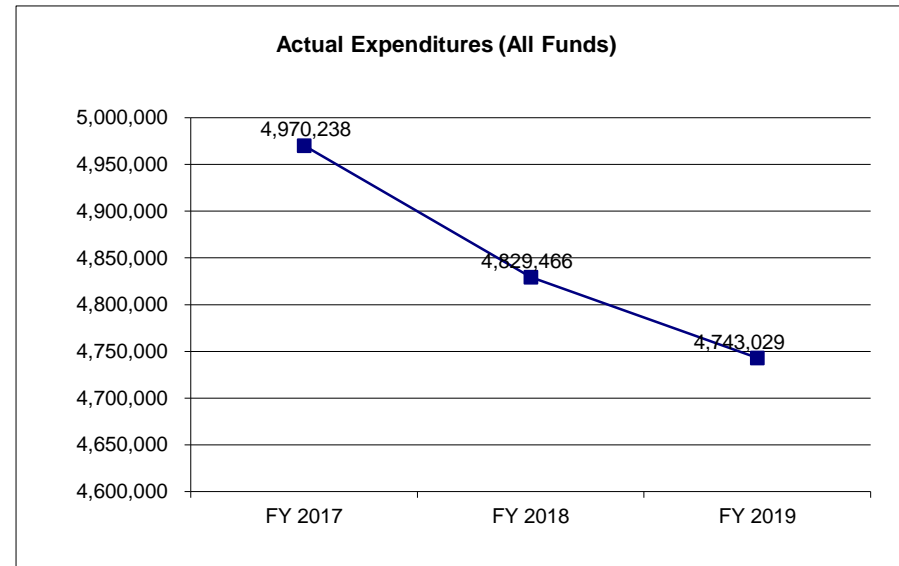
*Current Year restricted amount is as of _____.

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

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----------|--|----|-----------------|--------------|------------------|------------------|------------------|------------------|--|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | 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 | |
| | | | | Total | 44.66 | 1,778,560 | 3,526,290 | 2,116,921 | 7,421,771 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| 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. |
| NET DEPARTMENT CHANGES | | | | | 0.00 | 407 | 0 | 0 | 407 | |
| DEPARTMENT CORE REQUEST | | | | | | | | | | |
| | | | | 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 | |
| | | | | Total | 44.66 | 1,778,967 | 3,526,290 | 2,116,921 | 7,422,178 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | | | |
| Core Reduction | 2781 1751 | | PS | (1.00) | | (26,236) | 0 | 0 | (26,236) | Reductions realized through efficiencies and streamlined processes. |

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE ADMINISTRATION DIVISION

5. CORE RECONCILIATION DETAIL

| | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----------|-----------------|---------------|------------------|------------------|------------------|------------------|-------------------------------------|
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | |
| Core Reduction | 2785 3647 | EE | 0.00 | 0 | 0 | (626,941) | (626,941) | Reduction of excess CSEC authority. |
| NET GOVERNOR CHANGES | | | (1.00) | (26,236) | 0 | (626,941) | (653,177) | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | |
| | | PS | 43.66 | 1,434,520 | 56,284 | 27,080 | 1,517,884 | |
| | | EE | 0.00 | 318,211 | 3,470,006 | 1,462,900 | 5,251,117 | |
| | | Total | 43.66 | 1,752,731 | 3,526,290 | 1,489,980 | 6,769,001 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 47,239 | 1.62 | 57,222 | 2.80 | 65,921 | 1.50 | 65,921 | 1.50 |
| OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 166,714 | 5.00 | 166,714 | 5.00 | 166,714 | 5.00 |
| SR OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 27,446 | 1.00 | 27,446 | 1.00 | 27,446 | 1.00 |
| PRINTING/MAIL TECHNICIAN I | 179,350 | 6.92 | 168,430 | 8.85 | 168,430 | 9.23 | 142,194 | 8.23 |
| PRINTING/MAIL TECHNICIAN II | 91,293 | 3.09 | 101,928 | 4.15 | 101,928 | 3.67 | 101,928 | 3.67 |
| PRINTING/MAIL TECHNICIAN III | 14,998 | 0.45 | 0 | 0.00 | 18,609 | 0.38 | 18,609 | 0.38 |
| PRINTING/MAIL TECHNICIAN IV | 13,774 | 0.38 | 16,150 | 0.38 | 16,150 | 0.38 | 16,150 | 0.38 |
| 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 | 12,059 | 0.17 |
| SUPPLY MANAGER I | 13,464 | 0.35 | 15,037 | 0.38 | 15,037 | 0.38 | 15,037 | 0.38 |
| PROCUREMENT OFCR II | 14,695 | 0.32 | 19,213 | 0.38 | 19,213 | 0.38 | 19,213 | 0.38 |
| ACCOUNT CLERK II | 7,447 | 0.26 | 32,252 | 1.38 | 11,268 | 0.38 | 11,268 | 0.38 |
| ACCOUNTANT I | 21,800 | 0.68 | 25,760 | 1.09 | 27,260 | 1.09 | 27,260 | 1.09 |
| ACCOUNTANT II | 15,140 | 0.36 | 18,043 | 0.42 | 18,043 | 0.42 | 18,043 | 0.42 |
| ACCOUNTANT III | 14,588 | 0.32 | 16,877 | 0.38 | 18,377 | 0.38 | 18,377 | 0.38 |
| ACCOUNTING SPECIALIST II | 14,619 | 0.33 | 0 | 0.00 | 45,052 | 1.00 | 45,052 | 1.00 |
| ACCOUNTING TECHNICIAN | 8,657 | 0.30 | 9,285 | 0.31 | 9,285 | 1.86 | 9,285 | 1.86 |
| ACCOUNTING GENERALIST I | 11,425 | 0.36 | 9,182 | 0.28 | 9,182 | 0.28 | 9,182 | 0.28 |
| ACCOUNTING GENERALIST II | 12,714 | 0.34 | 13,725 | 0.41 | 13,725 | 0.41 | 13,725 | 0.41 |
| 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 | 18,185 | 0.40 |
| PERSONNEL ANAL I | 9,039 | 0.26 | 10,978 | 0.38 | 24,071 | 0.38 | 24,071 | 0.38 |
| 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 | 18,735 | 0.38 |
| TRAINING TECH I | 22,540 | 0.61 | 24,527 | 0.40 | 24,527 | 0.40 | 24,527 | 0.40 |
| EXECUTIVE I | 34,531 | 0.89 | 39,759 | 1.00 | 39,759 | 1.00 | 39,759 | 1.00 |
| MANAGEMENT ANALYSIS SPEC I | 4,864 | 0.13 | 11,949 | 0.20 | 11,949 | 0.20 | 11,949 | 0.20 |
| PERSONNEL CLERK | 43,682 | 1.37 | 30,694 | 1.38 | 41,672 | 1.38 | 41,672 | 1.38 |
| TELECOMMUN TECH I | 13,664 | 0.34 | 12,012 | 0.38 | 12,012 | 0.38 | 12,012 | 0.38 |
| 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 | FY 2021 | FY 2021 |
|--------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| MOTOR VEHICLE DRIVER | 34,997 | 1.29 | 39,940 | 1.38 | 39,940 | 1.38 | 39,940 | 1.38 |
| REVENUE SECTION SUPV | 38,200 | 1.02 | 38,606 | 1.00 | 40,606 | 1.00 | 40,606 | 1.00 |
| REVENUE PROCESSING TECH I | 10,103 | 0.41 | 86,268 | 0.50 | 46,268 | 1.36 | 46,268 | 1.36 |
| 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 | 43,605 | 1.62 |
| FACILITIES OPERATIONS MGR B1 | 18,624 | 0.31 | 0 | 0.00 | 22,982 | 0.38 | 22,982 | 0.38 |
| 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 | 73,537 | 1.14 |
| 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 | 27,654 | 0.38 |
| 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 | 24,990 | 0.38 |
| STATE DEPARTMENT DIRECTOR | 17,177 | 0.13 | 21,738 | 0.40 | 21,738 | 0.40 | 21,738 | 0.40 |
| DESIGNATED PRINCIPAL ASST DEPT | 92,735 | 1.11 | 94,203 | 2.39 | 124,856 | 2.14 | 124,856 | 2.14 |
| DIVISION DIRECTOR | 33,626 | 0.38 | 33,284 | 0.37 | 33,284 | 0.37 | 33,284 | 0.37 |
| DESIGNATED PRINCIPAL ASST DIV | 39,563 | 0.53 | 0 | 0.00 | 29,498 | 0.50 | 29,498 | 0.50 |
| 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 | 43,047 | 0.80 |
| SPECIAL ASST OFFICE & CLERICAL | 13,645 | 0.33 | 17,506 | 0.76 | 17,506 | 0.38 | 17,506 | 0.38 |
| TOTAL - PS | 1,213,564 | 31.96 | 1,544,120 | 44.66 | 1,544,120 | 44.66 | 1,517,884 | 43.66 |
| TRAVEL, IN-STATE | 7,814 | 0.00 | 3,000 | 0.00 | 7,407 | 0.00 | 7,407 | 0.00 |
| TRAVEL, OUT-OF-STATE | 6,011 | 0.00 | 1,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 470,128 | 0.00 | 829,959 | 0.00 | 804,959 | 0.00 | 804,959 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 17,683 | 0.00 | 5,700 | 0.00 | 17,700 | 0.00 | 17,700 | 0.00 |
| COMMUNICATION SERV & SUPP | 449 | 0.00 | 11,373 | 0.00 | 6,373 | 0.00 | 6,373 | 0.00 |
| PROFESSIONAL SERVICES | 2,971,817 | 0.00 | 5,000,063 | 0.00 | 4,990,063 | 0.00 | 4,363,122 | 0.00 |
| HOUSEKEEPING & JANITORIAL SERV | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| M&R SERVICES | 45,200 | 0.00 | 15,000 | 0.00 | 35,000 | 0.00 | 35,000 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| OFFICE EQUIPMENT | 471 | 0.00 | 10,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| OTHER EQUIPMENT | 7,400 | 0.00 | 1 | 0.00 | 5,001 | 0.00 | 5,001 | 0.00 |
| PROPERTY & IMPROVEMENTS | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| BUILDING LEASE PAYMENTS | 150 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 46 | 0.00 | 50 | 0.00 | 50 | 0.00 | 50 | 0.00 |
| MISCELLANEOUS EXPENSES | 2,296 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| TOTAL - EE | 3,529,465 | 0.00 | 5,877,651 | 0.00 | 5,878,058 | 0.00 | 5,251,117 | 0.00 |
| GRAND TOTAL | \$4,743,029 | 31.96 | \$7,421,771 | 44.66 | \$7,422,178 | 44.66 | \$6,769,001 | 43.66 |
| GENERAL REVENUE | \$1,359,647 | 30.32 | \$1,778,560 | 42.04 | \$1,778,967 | 42.04 | \$1,752,731 | 41.04 |
| FEDERAL FUNDS | \$2,147,192 | 1.02 | \$3,526,290 | 1.74 | \$3,526,290 | 1.74 | \$3,526,290 | 1.74 |
| OTHER FUNDS | \$1,236,190 | 0.62 | \$2,116,921 | 0.88 | \$2,116,921 | 0.88 | \$1,489,980 | 0.88 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| POSTAGE | | | | | | | | |
| CORE | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 3,630,721 | 0.00 | 3,343,011 | 0.00 | 3,343,011 | 0.00 | 3,043,011 | 0.00 |
| HEALTH INITIATIVES | 5,212 | 0.00 | 5,373 | 0.00 | 5,373 | 0.00 | 5,373 | 0.00 |
| MOTOR VEHICLE COMMISSION | 44,029 | 0.00 | 44,029 | 0.00 | 44,029 | 0.00 | 44,029 | 0.00 |
| CONSERVATION COMMISSION | 1,343 | 0.00 | 1,343 | 0.00 | 1,343 | 0.00 | 1,343 | 0.00 |
| TOTAL - EE | 3,681,305 | 0.00 | 3,393,756 | 0.00 | 3,393,756 | 0.00 | 3,093,756 | 0.00 |
| TOTAL | 3,681,305 | 0.00 | 3,393,756 | 0.00 | 3,393,756 | 0.00 | 3,093,756 | 0.00 |
| GRAND TOTAL | \$3,681,305 | 0.00 | \$3,393,756 | 0.00 | \$3,393,756 | 0.00 | \$3,093,756 | 0.00 |

CORE DECISION ITEM

| | | |
|---------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 86150C |
| Division - Administration | | |
| Core - Postage | HB Section | 4.025 |

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 | 3,343,011 | 0 | 50,745 | 3,393,756 | EE | 3,043,011 | 0 | 50,745 | 3,093,756 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 3,343,011 | 0 | 50,745 | 3,393,756 | Total | 3,043,011 | 0 | 50,745 | 3,093,756 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission Fund (0609) | | | | Other Funds: | Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission Fund (0609) | | | |

2. CORE DESCRIPTION

The Department of Revenue 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.

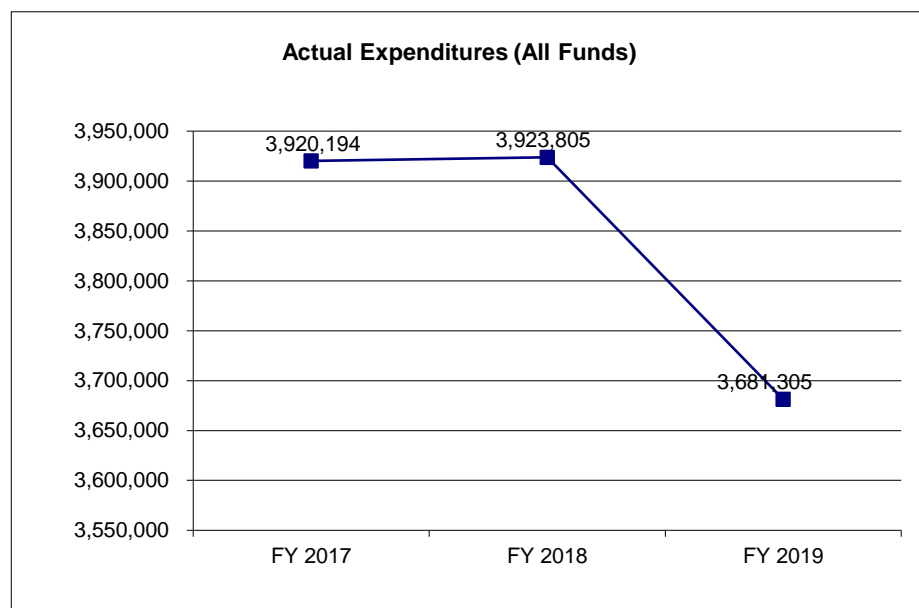
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| 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

| | FY17 | FY18 | FY19 |
|---------------------|--------------------|--------------------|--------------------|
| Highway Collections | \$3,501,874 | \$3,557,389 | \$3,526,545 |
| Core | \$3,920,194 | \$3,923,805 | \$3,681,305 |
| | <u>\$7,422,068</u> | <u>\$7,481,194</u> | <u>\$7,207,850</u> |

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
POSTAGE**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----------------|-------------|------------------|------------------|---------------|------------------|---|
| TAFP AFTER VETOES | | | | | | | |
| | EE | 0.00 | 3,343,011 | 0 | 50,745 | 3,393,756 | |
| | Total | 0.00 | 3,343,011 | 0 | 50,745 | 3,393,756 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | EE | 0.00 | 3,343,011 | 0 | 50,745 | 3,393,756 | |
| | Total | 0.00 | 3,343,011 | 0 | 50,745 | 3,393,756 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 2783 0075 | EE | 0.00 | (300,000) | 0 | 0 | (300,000) Reductions realized through technology. |
| NET GOVERNOR CHANGES | | | 0.00 | (300,000) | 0 | 0 | (300,000) |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | EE | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| | Total | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|----------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| POSTAGE | | | | | | | | |
| CORE | | | | | | | | |
| TRAVEL, IN-STATE | 682 | 0.00 | 25 | 0.00 | 675 | 0.00 | 675 | 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 | 2,832,554 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 1,015 | 0.00 | 342 | 0.00 | 677 | 0.00 | 677 | 0.00 |
| COMMUNICATION SERV & SUPP | 622 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| PROFESSIONAL SERVICES | 29,202 | 0.00 | 204,335 | 0.00 | 53,350 | 0.00 | 53,350 | 0.00 |
| M&R SERVICES | 89,158 | 0.00 | 150,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| OFFICE EQUIPMENT | 0 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| OTHER EQUIPMENT | 120,336 | 0.00 | 50,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 8,281 | 0.00 | 6,425 | 0.00 | 6,425 | 0.00 | 6,425 | 0.00 |
| MISCELLANEOUS EXPENSES | 1,000 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| TOTAL - EE | 3,681,305 | 0.00 | 3,393,756 | 0.00 | 3,393,756 | 0.00 | 3,093,756 | 0.00 |
| GRAND TOTAL | \$3,681,305 | 0.00 | \$3,393,756 | 0.00 | \$3,393,756 | 0.00 | \$3,093,756 | 0.00 |
| GENERAL REVENUE | \$3,630,721 | 0.00 | \$3,343,011 | 0.00 | \$3,343,011 | 0.00 | \$3,043,011 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$50,584 | 0.00 | \$50,745 | 0.00 | \$50,745 | 0.00 | \$50,745 | 0.00 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

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

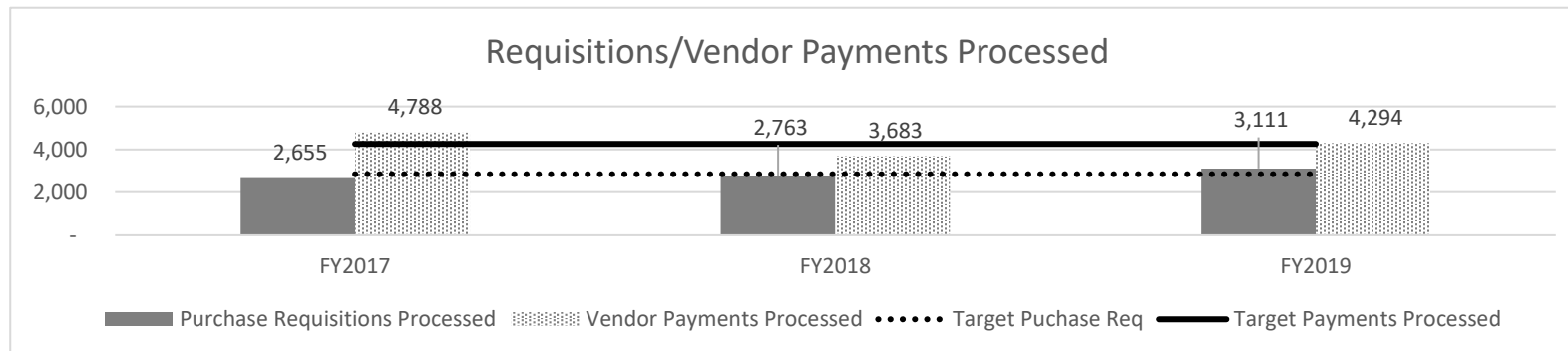
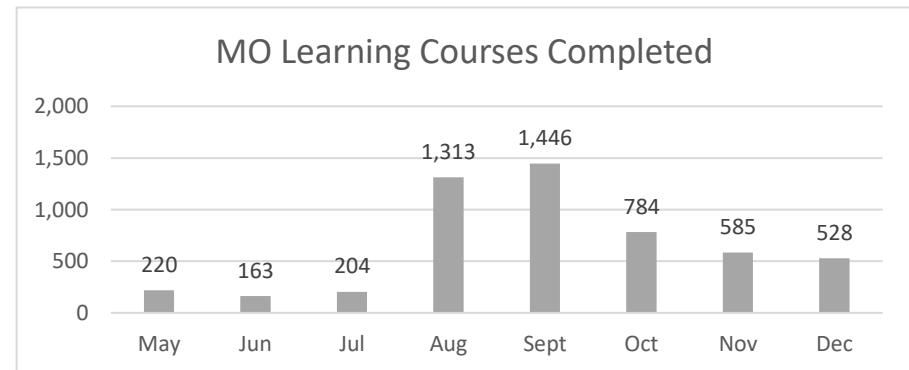
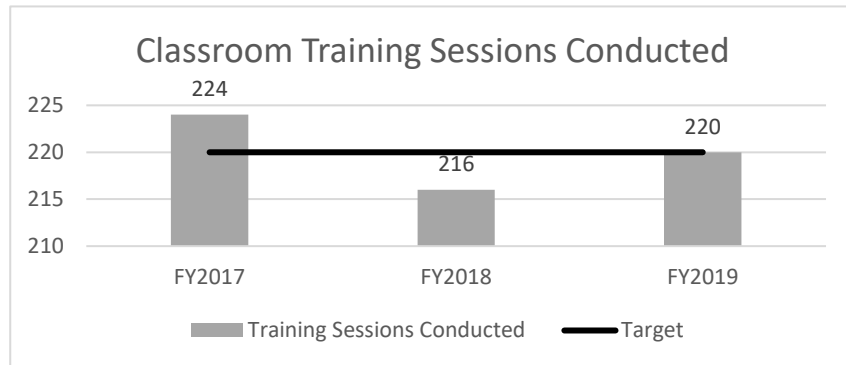
1a. What strategic priority does this program address?

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

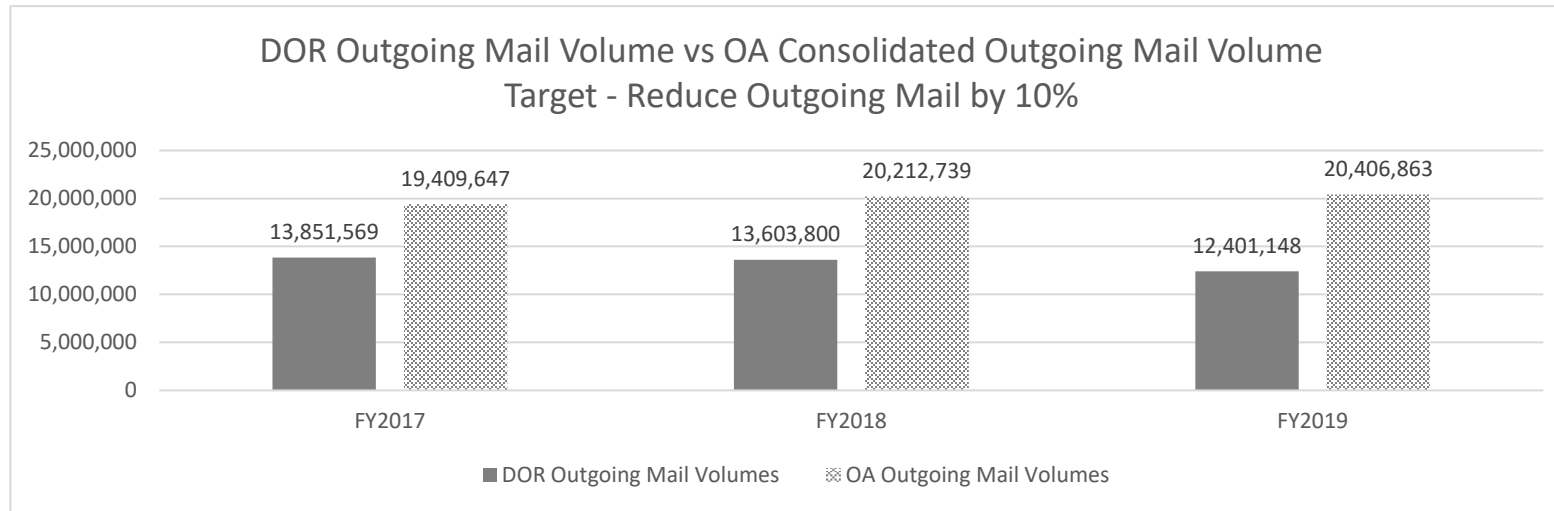
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

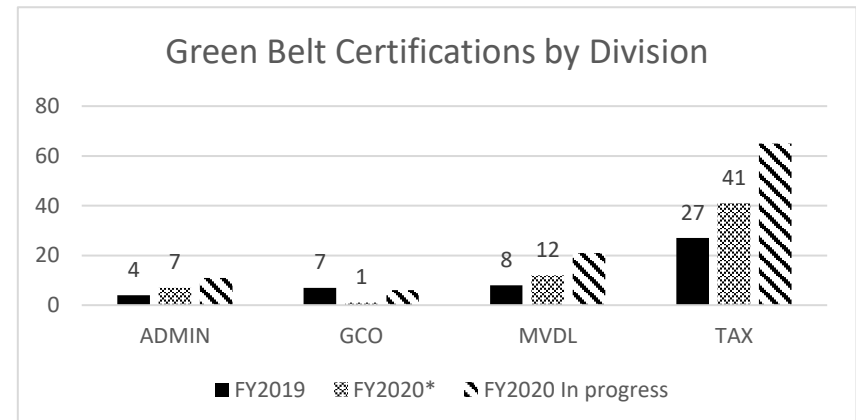
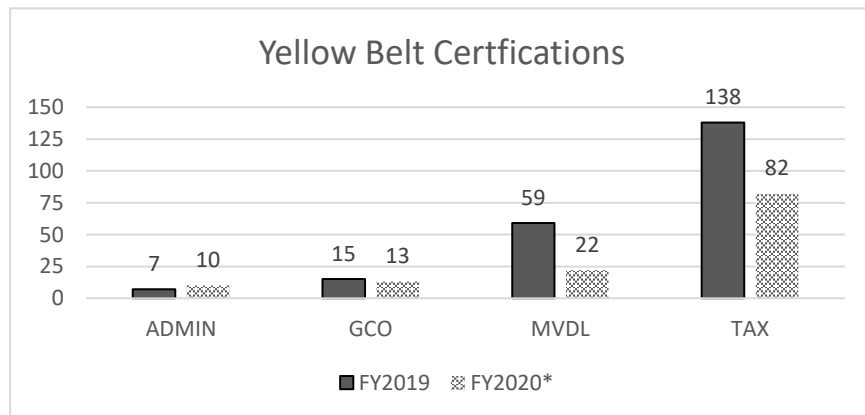
Program is found in the following core budget(s): Administration/Postage

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. FY2020 certifications are as of December 31, 2020.



PROGRAM DESCRIPTION

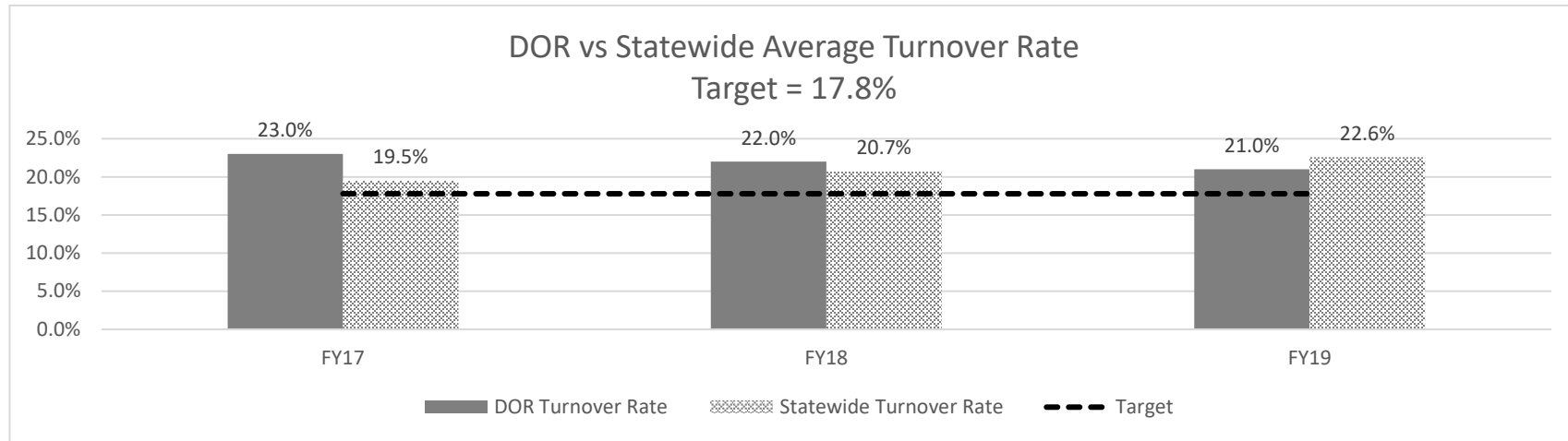
Department of Revenue

HB Section(s): 4.005 and 4.025

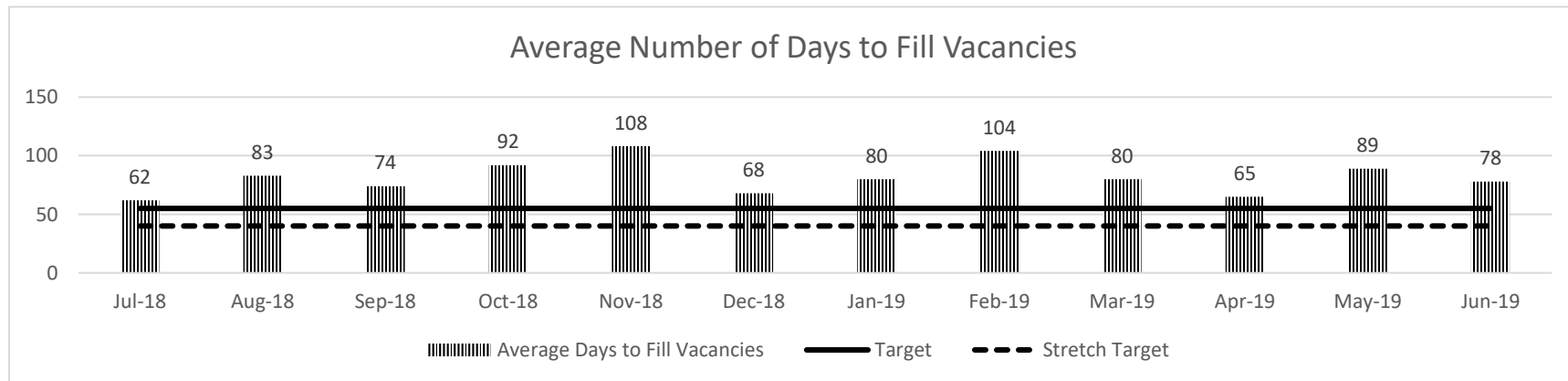
Program Name - Administration Division

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

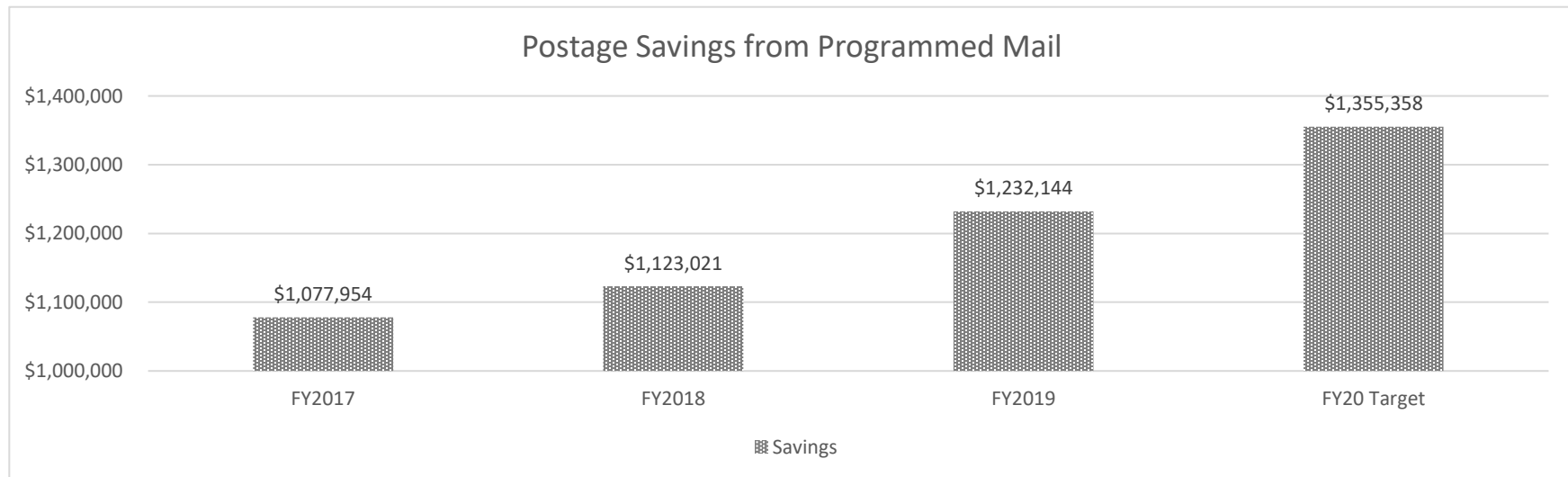
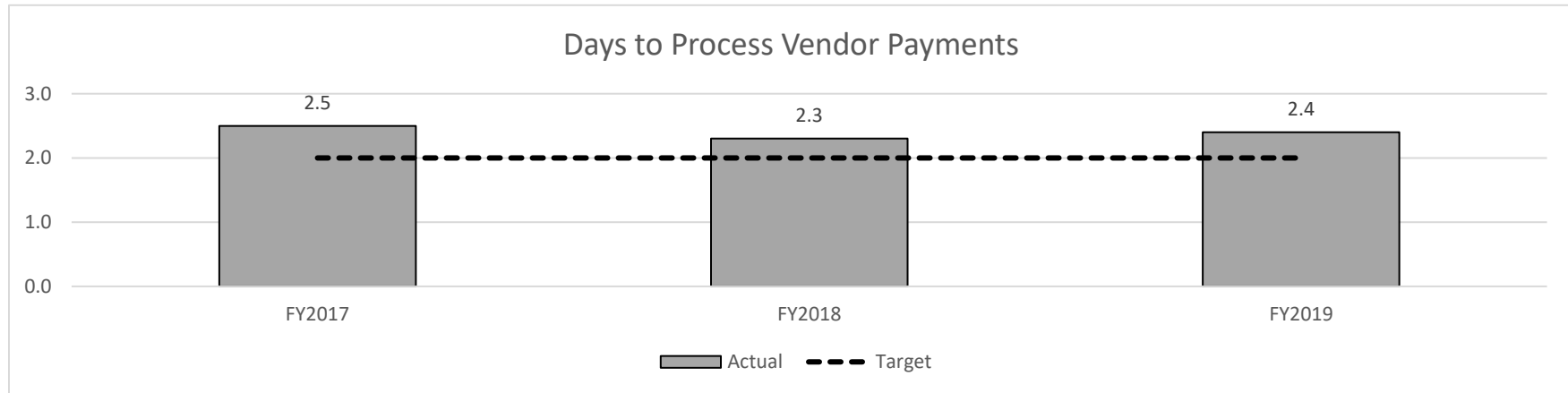
Department of Revenue

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

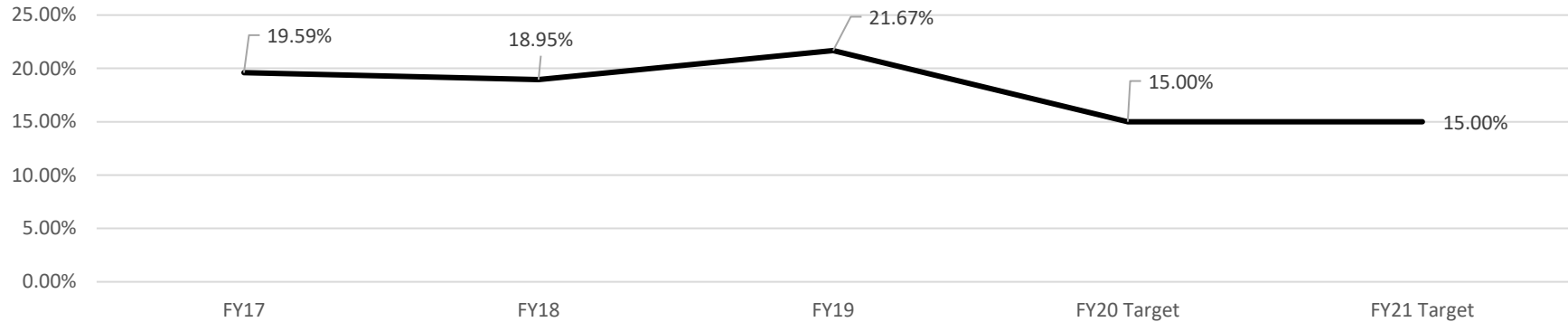
Department of Revenue

HB Section(s): 4.005 and 4.025

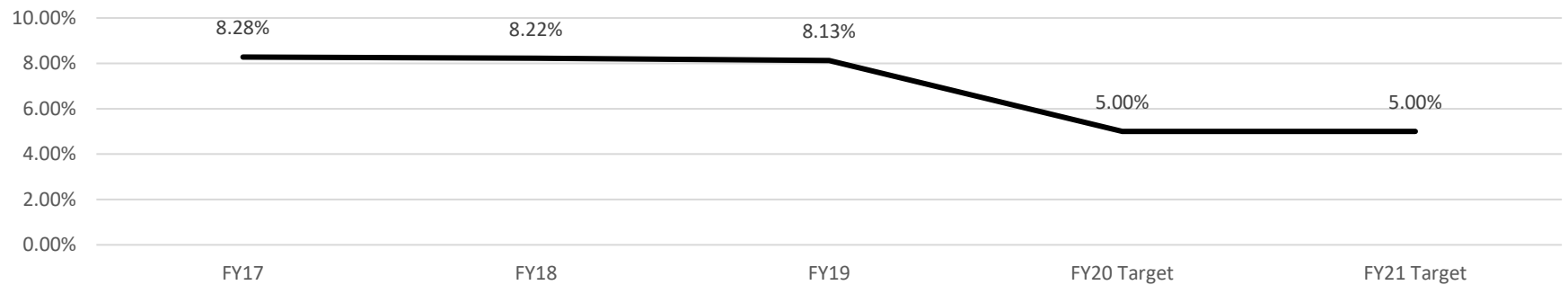
Program Name - Administration Division

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

Percentage of Administrative Expenditures to Total Expenditures



Percentage of Administrative FTE to Total Budgeted FTE



PROGRAM DESCRIPTION

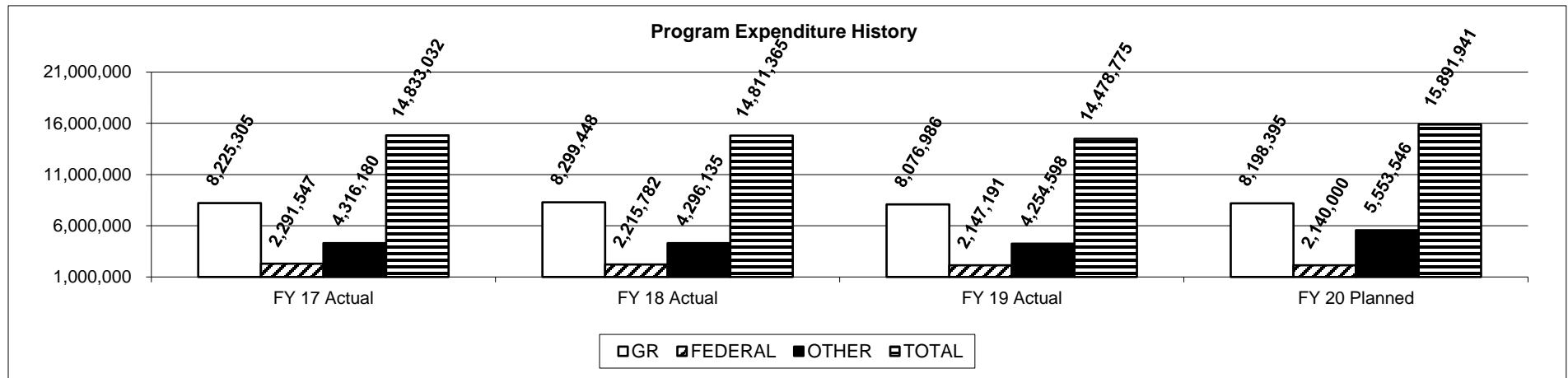
Department of Revenue

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.)



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

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

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

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

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

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

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

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

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---------------------------------|------------|-------------|------------------|-------------|------------------|-------------|------------|-------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | FTE |
| APPROPRIATED TAX CREDITS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 0 | 0.00 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 0 | 0.00 | 0.00 |
| TOTAL | 0 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 0 | 0.00 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$0 | 0.00 | 0.00 |

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im_disummary

CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 87021C |
| Division - Taxation | | |
| Core - Appropriated Tax Credits (Rolling Stock) | HB Section | 4.03 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 200,000 | 0 | 0 | 200,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 200,000 | 0 | 0 | 200,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds:

| | 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 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

Department of Revenue
Division - Taxation
Core - Appropriated Tax Credits (Rolling Stock)

Budget Unit 87021C

HB Section 4.03

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 | |

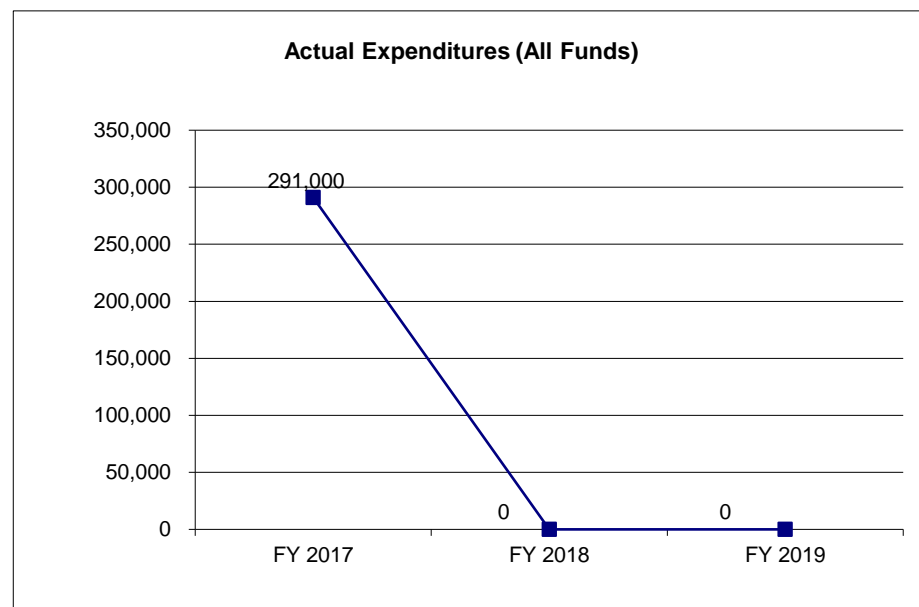
*Current Year restricted amount is as of _____.

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

DEPARTMENT OF REVENUE APPROPRIATED TAX CREDITS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----------------|-------------|----------------|------------------|----------|----------------|---|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 2804 8972 | PD | 0.00 | (200,000) | 0 | 0 | (200,000) Reduction of Rolling Stock Tax Credit |
| NET GOVERNOR CHANGES | | | 0.00 | (200,000) | 0 | 0 | (200,000) |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 0 | 0 | |
| | Total | 0.00 | 0 | 0 | 0 | 0 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---------------------------------|------------|-------------|------------------|-------------|------------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| APPROPRIATED TAX CREDITS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 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 |
| GRAND TOTAL | \$0 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$0 | 0.00 |
| 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 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------|------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| PORT AIM ZONES | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| PORT AUTHORITY AIM ZONE FUND | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | |
| TOTAL - PD | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | |
| TOTAL | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | |
| GRAND TOTAL | \$0 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 | |

CORE DECISION ITEM

| | | |
|-----------------------|-------------|--------|
| Department of Revenue | Budget Unit | 86160C |
| Division of Taxation | | |
| Core - Port Aim Zones | HB Section | 4.035 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 100,000 | 100,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 100,000 | 100,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: Port Authority Aim Zone Fund (0583)

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 100,000 | 100,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 100,000 | 100,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: Port Authority Aim Zone Fund (0583)

2. CORE DESCRIPTION

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

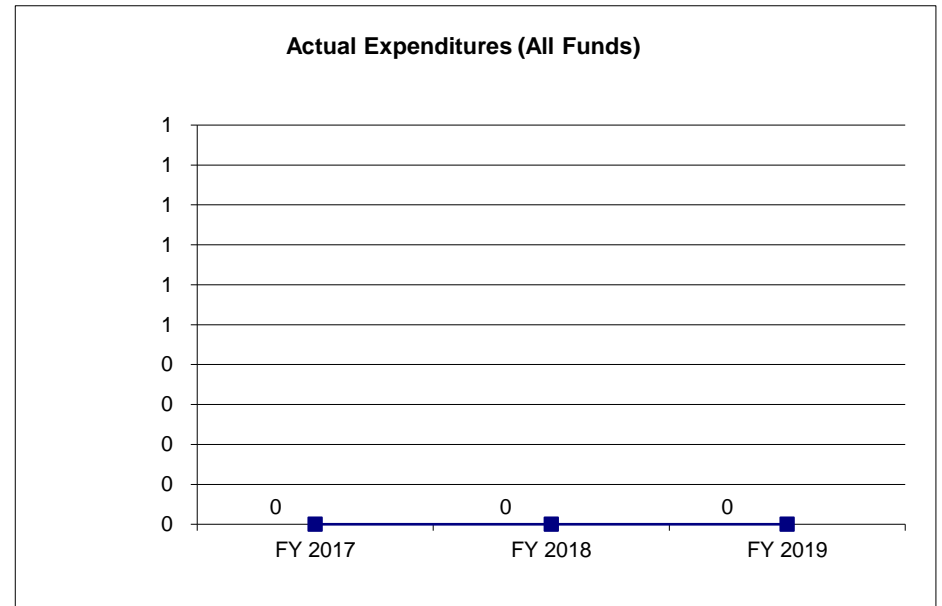
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86160C |
| Division of Taxation | | |
| Core - Port Aim Zones | HB Section | 4.035 |

4. FINANCIAL HISTORY

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| 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

**DEPARTMENT OF REVENUE
PORT AIM ZONES**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-----------------------|---------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PORT AIM ZONES | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 |

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|-------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 2,900,000 | 0 | 0 | 2,900,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 2,900,000 | 0 | 0 | 2,900,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 2,900,000 | 0 | 0 | 2,900,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 2,900,000 | 0 | 0 | 2,900,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

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

4. FINANCIAL HISTORY

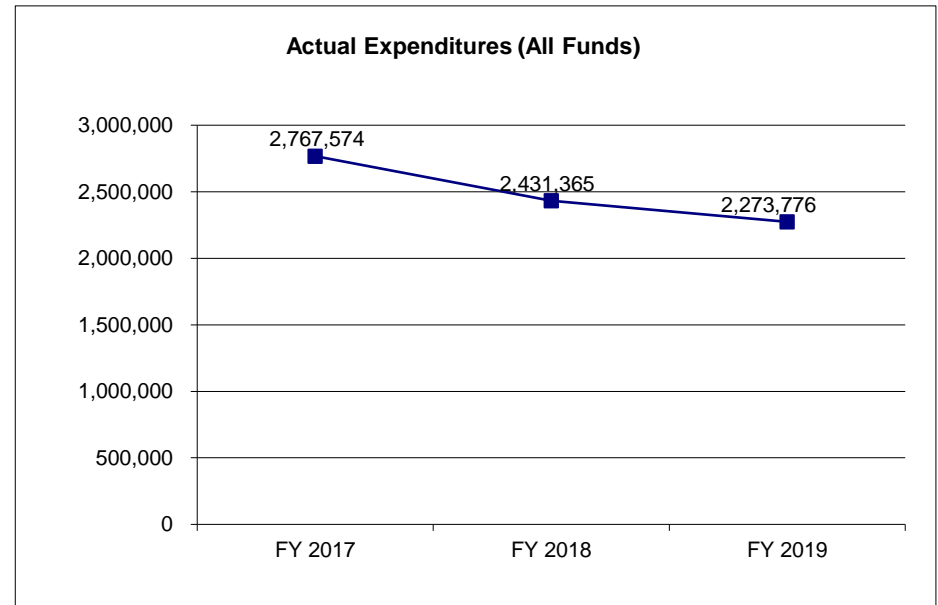
| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 3,300,000 | 3,300,000 | 2,900,000 | 2,900,000 |
| 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

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------|-----------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| COUNTY LIEN FILING FEES | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 58,716 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | |
| TOTAL - PD | 58,716 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | |
| TOTAL | 58,716 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | |
| GRAND TOTAL | \$58,716 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | |

CORE DECISION ITEM

| | | |
|---------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87080C |
| Division - Taxation | | |
| Core - County Filing Fees | HB Section | 4.045 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 200,000 | 0 | 0 | 200,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 200,000 | 0 | 0 | 200,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 200,000 | 0 | 0 | 200,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 200,000 | 0 | 0 | 200,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds:

2. CORE DESCRIPTION

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

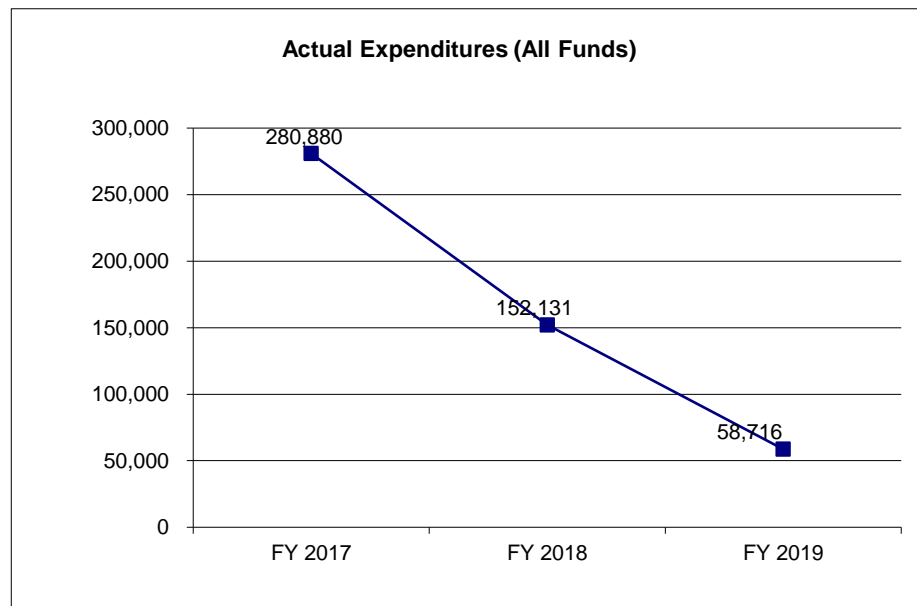
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

**DEPARTMENT OF REVENUE
COUNTY LIEN FILING FEES**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| MOTOR FUEL TAX DISTRIBUTION | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| MOTOR FUEL TAX | 188,980,617 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | |
| TOTAL - PD | 188,980,617 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | |
| TOTAL | 188,980,617 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | |
| GRAND TOTAL | \$188,980,617 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 | |

CORE DECISION ITEM

| | | |
|------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87030C |
| Division - Taxation | | |
| Core - Motor Fuel Tax Distribution | HB Section | 4.05 |

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 | 195,000,000 | 195,000,000 | PSD | 0 | 0 | 195,000,000 | 195,000,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 195,000,000 | 195,000,000 | Total | 0 | 0 | 195,000,000 | 195,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: Motor Fuel Tax Fund (0673)

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: Motor Fuel Tax Fund (0673)

2. CORE DESCRIPTION

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

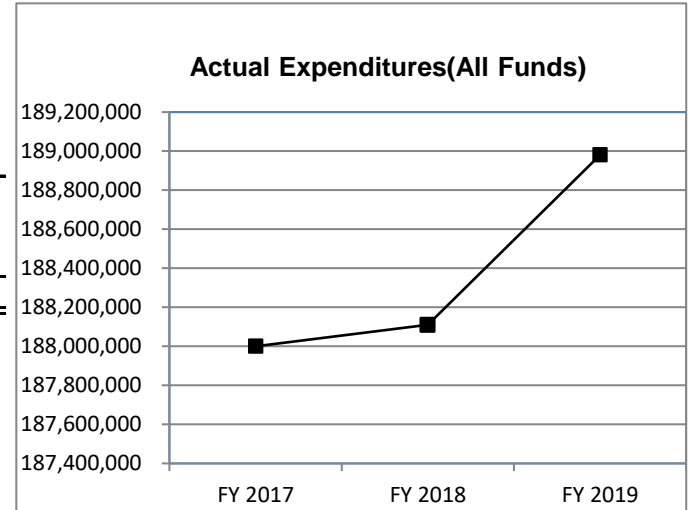
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87030C</u> |
| Division - Taxation | |
| Core - Motor Fuel Tax Distribution | HB Section <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) | 188,000,000 | 192,000,000 | 195,000,000 | 195,000,000 |
| Actual Expenditures(All Funds) | 188,000,000 | 188,109,700 | 188,980,617 | N/A |
| Unexpended (All Funds) | 0 | 3,890,300 | 6,019,383 | 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

**DEPARTMENT OF REVENUE
MOTOR FUEL TAX DISTRIBUTION**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|----------------|-------------|----------------|-------------|----------------|-------------|-----------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| EMBLEM USE FEE DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL - PD | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| Emblem Use Fee Dist Increase - 1860002 | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 3,060 | 0.00 | 19,000 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 3,060 | 0.00 | 19,000 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 3,060 | 0.00 | 19,000 | 0.00 |
| GRAND TOTAL | \$1,000 | 0.00 | \$1,000 | 0.00 | \$4,060 | 0.00 | \$20,000 | 0.00 |

CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 87032C |
| Division - Motor Vehicle and Driver Licensing | | |
| Core - Emblem Use Fee Distribution | HB Section | 4.055 |

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 | 1,000 | 0 | 0 | 1,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 1,000 | 0 | 0 | 1,000 | Total | 1,000 | 0 | 0 | 1,000 |
| | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

Other Funds:

2. CORE DESCRIPTION

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.

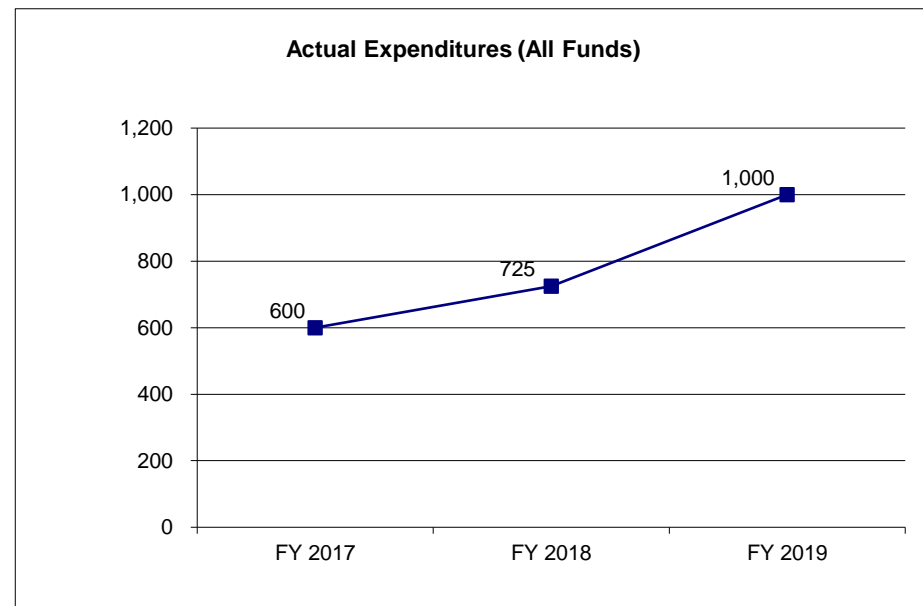
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

**DEPARTMENT OF REVENUE
EMBLEM USE FEE DISTRIBUTION**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|------------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| EMBLEM USE FEE DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL - PD | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| GRAND TOTAL | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 |
| GENERAL REVENUE | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM

RANK: 8 OF 9

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

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 3,060 | 0 | 0 | 3,060 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 3,060 | 0 | 0 | 3,060 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 19,000 | 0 | 0 | 19,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 19,000 | 0 | 0 | 19,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

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: 8 OF 9

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

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. However, as of December 31, 2019, the Department received over 1,272.

| | |
|---|-----------------------------|
| SOME GAVE ALL specialty plate (\$2,060 less current \$1,000 appropriation authority) | \$ 1,060 |
| BACK THE BLUE spcialty plate (1,794 estimated applications x \$10,00 per application) | <u>\$ 17,940</u> |
| Total request | <u><u>\$ 19,000</u></u> |

NEW DECISION ITEM

RANK: 8 OF 9

| | | | | | | | | | |
|--|----------|------------|-------------|------------|----------|----------|----------|----------|----------|
| Department of Revenue | | | Budget Unit | | 87032C | | | | |
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | |
| DI Name - Emblem Use Fee Distribution | | DI#1860002 | | HB Section | | 4.055 | | | |
| | | | | | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req |
| | GR | GR | FED | FED | OTHER | OTHER | TOTAL | TOTAL | One-Time |
| Budget Object Class/Job Class | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | 3,060 | | | | | | 3,060 | | |
| Total PSD | 3,060 | | 0 | | 0 | | 3,060 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 3,060 | 0.0 | 0 | 0.0 | 0 | 0.0 | 3,060 | 0.0 | 0 |

NEW DECISION ITEM

RANK: 8 OF 9

| Department of Revenue | | | Budget Unit | | 87032C | | | | |
|--|-----------------------------------|-------------------------------|------------------------------------|--------------------------------|--------------------------------------|----------------------------------|--------------------------------------|----------------------------------|---|
| Division - Motor Vehicle and Driver Licensing | | | HB Section | | 4.055 | | | | |
| DI Name - Emblem Use Fee Distribution | | | DI#1860002 | | | | | | |
| 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 |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | <u>19,000</u> | | <u>0</u> | | <u>0</u> | | <u>19,000</u> | | <u>0</u> |
| Total PSD | <u>19,000</u> | | <u>0</u> | | <u>0</u> | | <u>19,000</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>19,000</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>19,000</u> | <u>0.0</u> | <u>0</u> |

NEW DECISION ITEM

RANK: 8 OF 9

| | | |
|---|-------------|-------------------------|
| Department of Revenue | Budget Unit | <u>87032C</u> |
| Division - Motor Vehicle and Driver Licensing | | |
| DI Name - Emblem Use Fee Distribution | DI#1860002 | 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 | FY 2021 | FY 2021 |
|--|------------|-------------|------------|-------------|----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| EMBLEM USE FEE DISTRIBUTION | | | | | | | | |
| Emblem Use Fee Dist Increase - 1860002 | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 0 | 0.00 | 3,060 | 0.00 | 19,000 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 3,060 | 0.00 | 19,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$3,060 | 0.00 | \$19,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$3,060 | 0.00 | \$19,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------------------|------------------------|-------------|------------------------|-------------|------------------------|-------------|------------------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL REVENUE REFUNDS (REG) | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 1,346,643,340 | 0.00 | 1,427,200,000 | 0.00 | 1,427,200,000 | 0.00 | 1,427,200,000 | 0.00 |
| TOTAL - PD | 1,346,643,340 | 0.00 | 1,427,200,000 | 0.00 | 1,427,200,000 | 0.00 | 1,427,200,000 | 0.00 |
| TOTAL | 1,346,643,340 | 0.00 | 1,427,200,000 | 0.00 | 1,427,200,000 | 0.00 | 1,427,200,000 | 0.00 |
| GR Refunds - 1860005 | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 256,900,000 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 256,900,000 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 256,900,000 | 0.00 |
| GRAND TOTAL | \$1,346,643,340 | 0.00 | \$1,427,200,000 | 0.00 | \$1,427,200,000 | 0.00 | \$1,684,100,000 | 0.00 |

CORE DECISION ITEM

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 87011C |
| Divisions - Taxation and Administration | | |
| Core - General Revenue Refunds | HB Section | 4.06 |

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 | 1,427,200,000 | 0 | 0 | 1,427,200,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 1,427,200,000 | 0 | 0 | 1,427,200,000 | Total | 1,427,200,000 | 0 | 0 | 1,427,200,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

2. CORE DESCRIPTION

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

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.

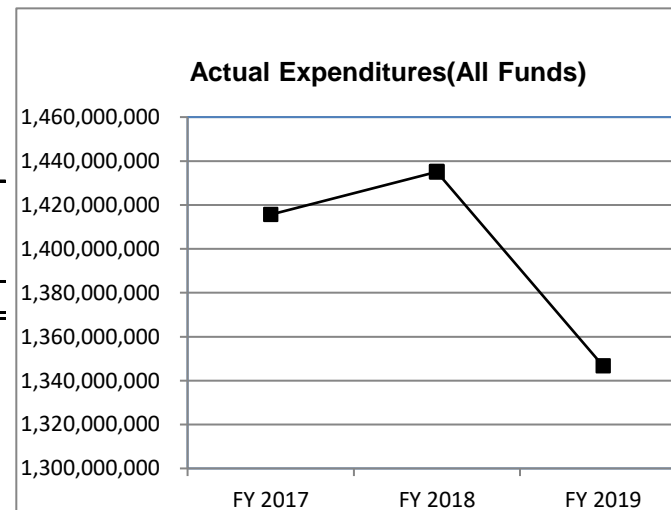
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>87011C</u> |
| Divisions - Taxation and Administration | |
| Core - General Revenue Refunds | HB Section <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) | 1,415,661,390 | 1,599,100,000 | 1,661,800,000 | 1,427,200,000 |
| Actual Expenditures(All Funds) | 1,415,661,390 | 1,435,055,671 | 1,346,643,340 | N/A |
| Unexpended (All Funds) | 0 | 164,044,329 | 315,156,660 | 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

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

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

NEW DECISION ITEM
RANK: 9 OF 9

| | | |
|-------------------------------|-------------|-----------------|
| Department of Revenue | Budget Unit | 87011C |
| Division of Taxation | | |
| DI Name - GR Refunds Increase | DI#1860005 | HB Section 4.05 |

1. AMOUNT OF REQUEST

| FY 2020 Budget Request | | | | | FY 2020 Governor's Recommendation | | | | | | |
|---|------|---------|-------|-------|-----------------------------------|---|-------------|---------|-------|-------------|---|
| | GR | Federal | Other | Total | E | | GR | Federal | Other | Total | E |
| PS | 0 | 0 | 0 | 0 | | PS | 0 | 0 | 0 | 0 | |
| EE | 0 | 0 | 0 | 0 | | EE | 0 | 0 | 0 | 0 | |
| PSD | 0 | 0 | 0 | 0 | | PSD | 256,900,000 | 0 | 0 | 256,900,000 | |
| TRF | 0 | 0 | 0 | 0 | | TRF | 0 | 0 | 0 | 0 | |
| Total | 0 | 0 | 0 | 0 | | Total | 256,900,000 | 0 | 0 | 256,900,000 | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | |
| Est. Fringe | 0 | 0 | 0 | 0 | | Est. Fringe | 0 | 0 | 0 | 0 | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | |

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

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

NEW DECISION ITEM
RANK: 9 OF 9

| | | |
|-------------------------------|-------------|-----------------|
| Department of Revenue | Budget Unit | 87011C |
| Division of Taxation | | |
| DI Name - GR Refunds Increase | DI#1860005 | HB Section 4.05 |

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

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

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

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

NEW DECISION ITEM
RANK: 9 OF 9

| Department of Revenue | | | Budget Unit | | 87011C | | | | | |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|---|
| Division of Taxation | | | | | | | | | | |
| DI Name - GR Refunds Increase | | DI#1860005 | | HB Section | | 4.05 | | | | |
| | | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS | E |
| | | | | | | | 0 | | | |
| | | | | | | | 0 | 0.0 | | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | |
| | | | | | | | | | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 | |
| Program Distributions | 256,900,000 | | | | | | 256,900,000 | | | |
| Total PSD | 256,900,000 | | 0 | | 0 | | 256,900,000 | | 0 | |
| Transfers | | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 | |
| Grand Total | 256,900,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 256,900,000 | 0.0 | 0 | |
| | | | | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------------|------------|-------------|------------|-------------|------------|-------------|----------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL REVENUE REFUNDS (REG) | | | | | | | | |
| GR Refunds - 1860005 | | | | | | | | |
| REFUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 256,900,000 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 256,900,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$256,900,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$256,900,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| FEDERAL & OTHER FUNDS REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GAMING PROCEEDS FOR EDUCATION | 0 | 0.00 | 15,000 | 0.00 | 15,000 | 0.00 | 15,000 | 0.00 |
| GAMING COMMISSION FUND | 0 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| SOLID WASTE MGMT-SCRAP TIRE | 0 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 |
| MOTOR VEHICLE COMMISSION | 17,944 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 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 | 5,000 | 0.00 |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 |
| TOTAL - PD | 24,319 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL | 24,319 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$24,319 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|--------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 |

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

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

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

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|--------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 |

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

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

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

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

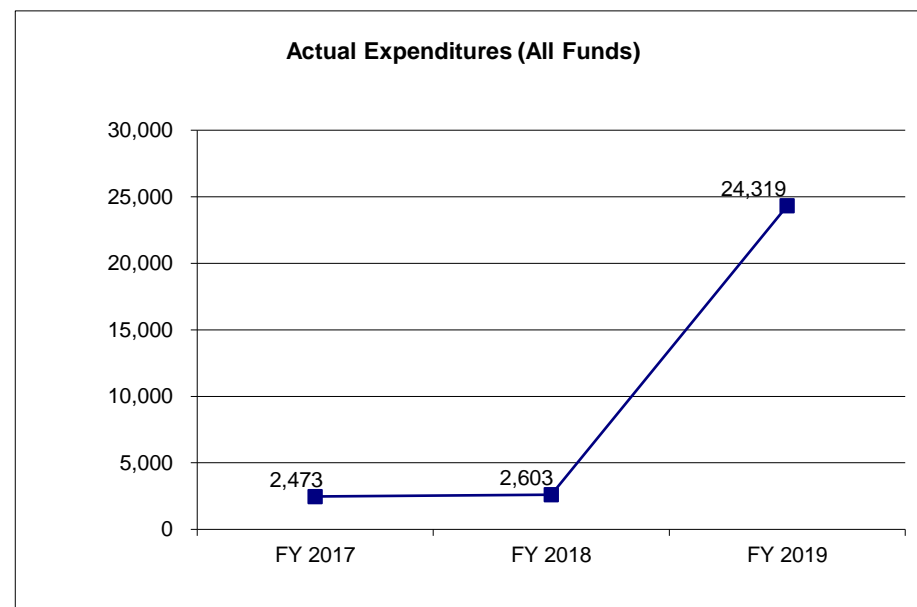
| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Less 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) | 2,473 | 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

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

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| FEDERAL & OTHER FUNDS REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 24,319 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 24,319 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$24,319 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$24,319 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-----------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| HIGHWAY FUND REFUNDS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 452,649 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | |
| TOTAL - PD | 452,649 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | |
| TOTAL | 452,649 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | |
| GRAND TOTAL | \$452,649 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | |

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87020C |
| Divisions of Taxation and Administration | | |
| Core - Highway Fund Refunds | HB Section | 4.07 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|----------|------------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 2,290,564 | 2,290,564 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 2,290,564 | 2,290,564 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

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

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|------------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 2,290,564 | 2,290,564 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 2,290,564 | 2,290,564 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

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

2. 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.

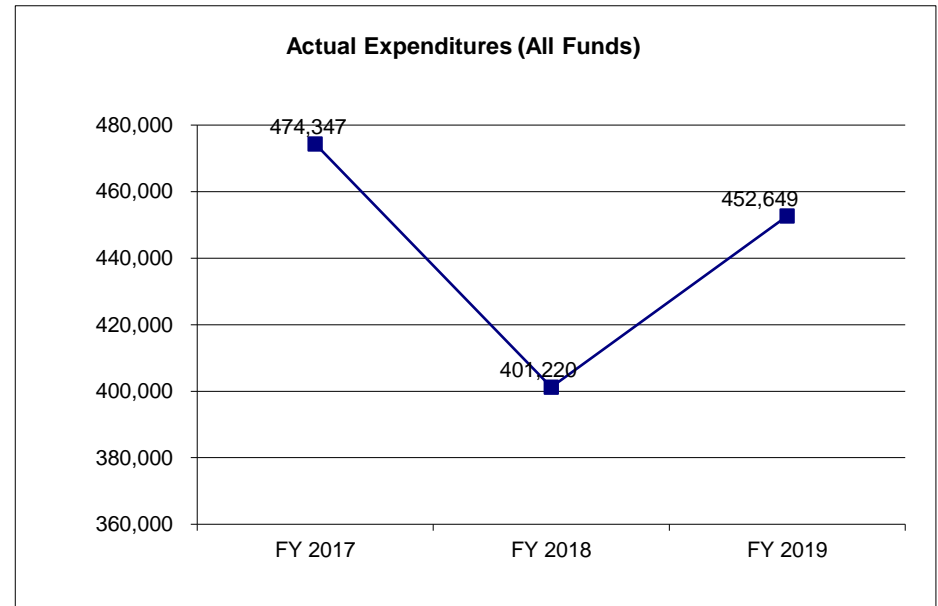
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

**DEPARTMENT OF REVENUE
HIGHWAY FUND REFUNDS**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-----------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 452,649 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| TOTAL - PD | 452,649 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| GRAND TOTAL | \$452,649 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$452,649 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------------|----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| AVIATION TRUST FUND REFUNDS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| AVIATION TRUST FUND | 3,735 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | |
| TOTAL - PD | 3,735 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | |
| TOTAL | 3,735 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | |
| GRAND TOTAL | \$3,735 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | |

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CORE DECISION ITEM

| | | |
|------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87045C |
| Division - Taxation | | |
| Core - Aviation Trust Fund Refunds | HB Section | 4.075 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|--------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

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

Other Funds: Aviation Trust Fund (0952)

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|--------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

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

Other Funds: Aviation Trust Fund (0952)

2. CORE DESCRIPTION

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

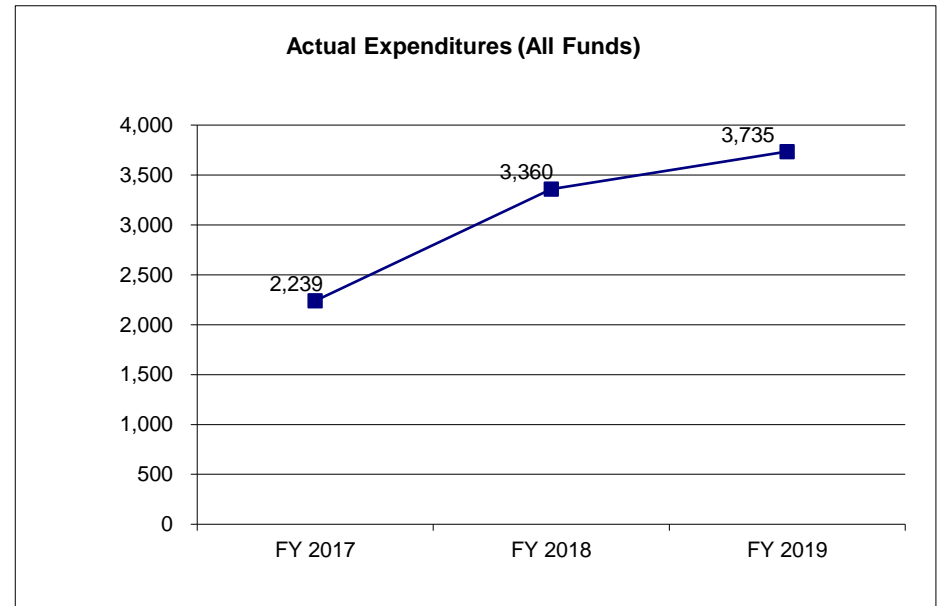
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

**DEPARTMENT OF REVENUE
AVIATION TRUST FUND REFUNDS**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-----------------------------|---------|---------|----------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| AVIATION TRUST FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 3,735 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 3,735 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$3,735 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$3,735 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|----------------------------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS OF MOTOR FUEL TAX | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 11,827,458 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 |
| TOTAL - PD | 11,827,458 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 |
| TOTAL | 11,827,458 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 |
| GRAND TOTAL | \$11,827,458 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 |

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CORE DECISION ITEM

| | | |
|-------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87050C |
| Division - Taxation | | |
| Core - Motor Fuel Tax Refunds | HB Section | 4.08 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|------------|------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 16,814,000 | 16,814,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 16,814,000 | 16,814,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|------------|------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 16,814,000 | 16,814,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 16,814,000 | 16,814,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

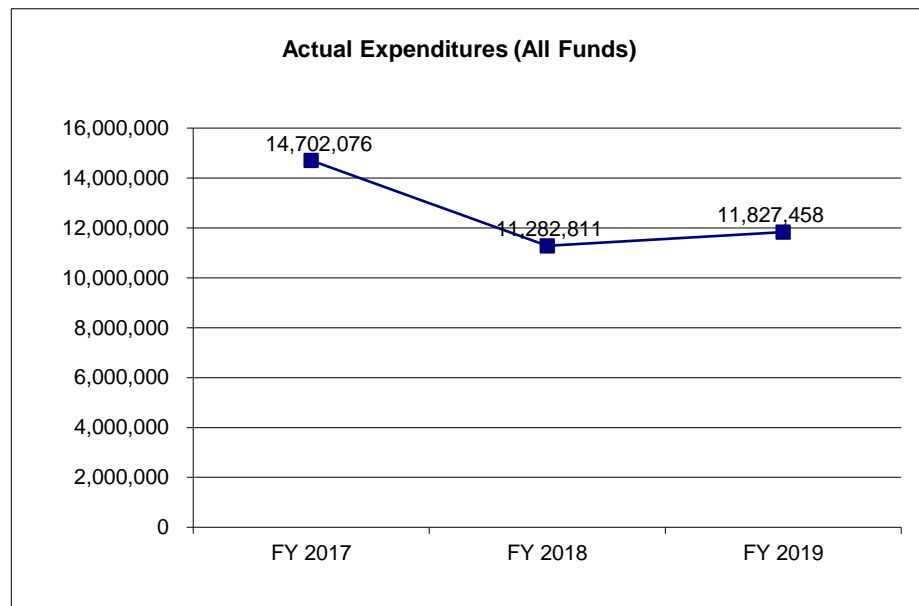
Department of Revenue
Division - Taxation
Core - Motor Fuel Tax Refunds

Budget Unit 87050C

HB Section 4.08

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 (1) | 4,831,189 | 4,986,542 | 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) Appropriation increased \$4 million to process refund claims.

CORE RECONCILIATION DETAIL

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

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---------------------------|--------------|---------|--------------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS OF MOTOR FUEL TAX | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 11,827,458 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 |
| TOTAL - PD | 11,827,458 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 |
| GRAND TOTAL | \$11,827,458 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$11,827,458 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-----------------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| REFUNDS FROM WORKERS' COMP | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| WORKERS COMPENSATION | 250,912 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | |
| TOTAL - PD | 250,912 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | |
| TOTAL | 250,912 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | |
| GRAND TOTAL | \$250,912 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | |

CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87085C |
| Division - Taxation | | |
| Core - Workers' Compensation Refunds | HB Section | 4.085 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|----------|------------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 2,000,000 | 2,000,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 2,000,000 | 2,000,000 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: Workers' Compensation Fund (0652)

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|------------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 2,000,000 | 2,000,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 2,000,000 | 2,000,000 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: Workers' Compensation Fund (0652)

2. CORE DESCRIPTION

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

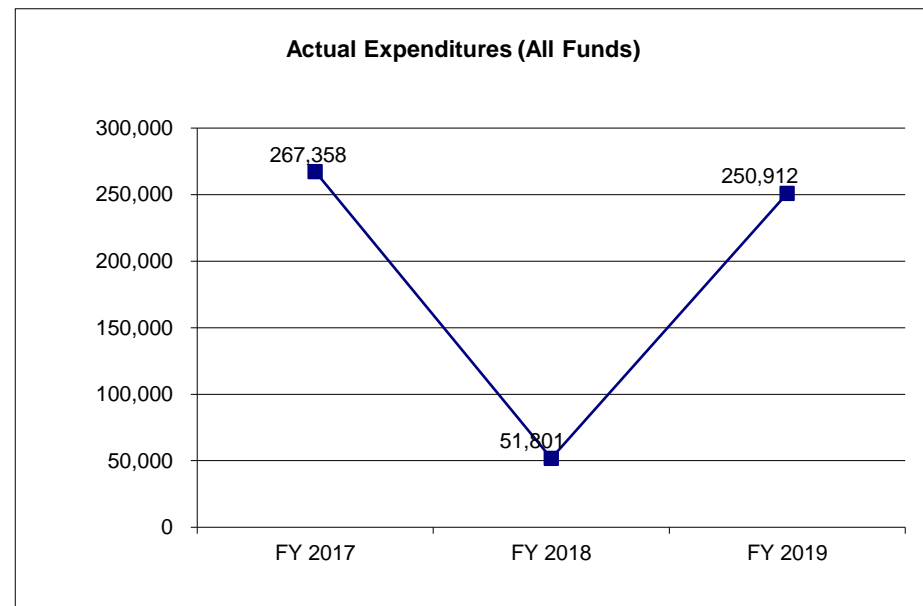
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

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

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|----------------------------|-----------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS FROM WORKERS' COMP | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 250,912 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL - PD | 250,912 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| GRAND TOTAL | \$250,912 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$250,912 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |

CORE DECISION ITEM

| | | |
|------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87088C |
| Division - Taxation | | |
| Core - Cigarette Tax Refunds | HB Section | 4.09 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 161,000 | 161,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 161,000 | 161,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 161,000 | 161,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 161,000 | 161,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

2. CORE DESCRIPTION

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

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

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

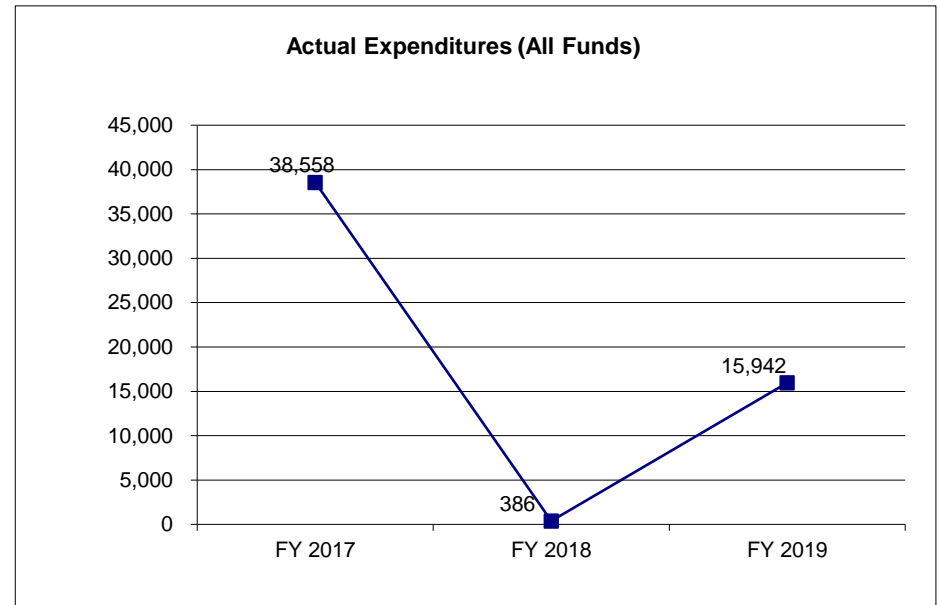
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87088C |
| Division - Taxation | | |
| Core - Cigarette Tax Refunds | HB Section | 4.09 |

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

**DEPARTMENT OF REVENUE
CIGARETTE TAX REFUNDS**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|------------------------------|-----------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CIGARETTE TAX REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 15,942 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| TOTAL - PD | 15,942 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| GRAND TOTAL | \$15,942 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$15,942 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| COUNTY STOCK INS TAX DISTRIBTN | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 124,906 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| TOTAL - PD | 124,906 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| TOTAL | 124,906 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| GRAND TOTAL | \$124,906 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 |

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CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87018C |
| Division - Taxation | | |
| Core - County Stock Insurance Distribution | HB Section | 4.095 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 135,700 | 0 | 0 | 135,700 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 135,700 | 0 | 0 | 135,700 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 135,700 | 0 | 0 | 135,700 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 135,700 | 0 | 0 | 135,700 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

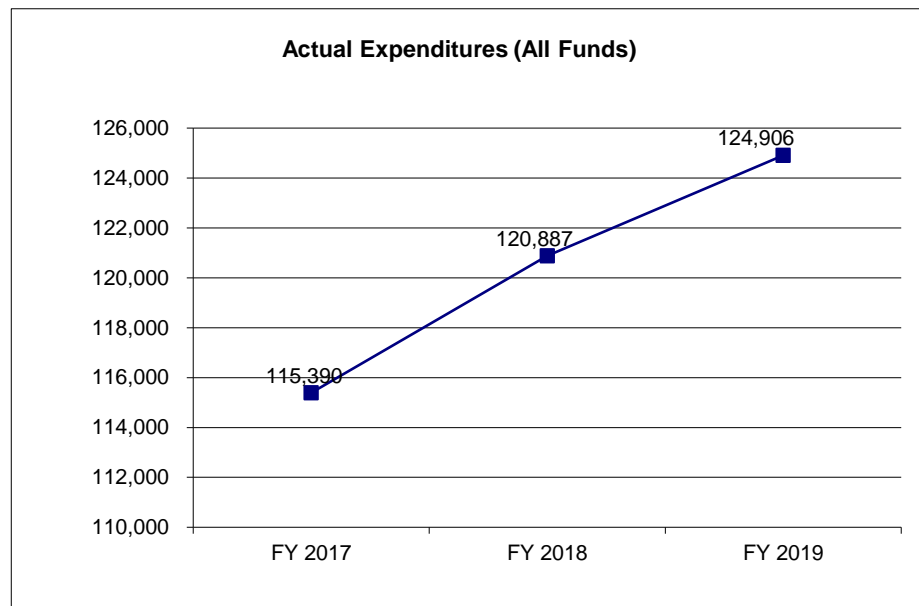
Department of Revenue
Division - Taxation
Core - County Stock Insurance Distribution

Budget Unit 87018C

HB Section 4.095

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

DEPARTMENT OF REVENUE
COUNTY STOCK INS TAX DISTRIBTN

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| COUNTY STOCK INS TAX DISTRIBTN | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 124,906 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| TOTAL - PD | 124,906 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| GRAND TOTAL | \$124,906 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 |
| GENERAL REVENUE | \$124,906 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------------|-----------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| OFFSET DEBTS WITH TAX CREDITS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 69,122 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | |
| TOTAL - PD | 69,122 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | |
| TOTAL | 69,122 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | |
| GRAND TOTAL | \$69,122 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | |

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CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87092C |
| Division - Taxation | | |
| Core - Offset Debts with Tax Credits | HB Section | 4.1 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 150,000 | 0 | 0 | 150,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 150,000 | 0 | 0 | 150,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 150,000 | 0 | 0 | 150,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 150,000 | 0 | 0 | 150,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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 any 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.

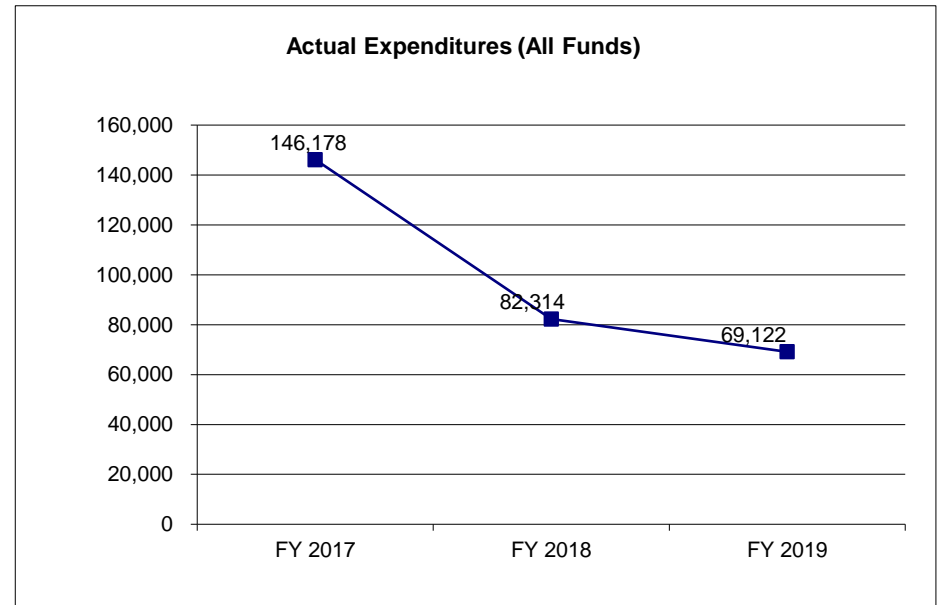
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

**DEPARTMENT OF REVENUE
OFFSET DEBTS WITH TAX CREDITS**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|----------------|----------------|--------------|----------------|--------------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| | Total | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| | Total | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| | Total | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-------------------------------|----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| OFFSET DEBTS WITH TAX CREDITS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 69,122 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 |
| TOTAL - PD | 69,122 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 |
| GRAND TOTAL | \$69,122 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 |
| GENERAL REVENUE | \$69,122 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-----------------------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| DEBT OFFSET TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 12,501,015 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | |
| TOTAL - TRF | 12,501,015 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | |
| TOTAL | 12,501,015 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | |
| GRAND TOTAL | \$12,501,015 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | |

CORE DECISION ITEM

| | | |
|-----------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87091C |
| Division - Taxation | | |
| Core - Debt Offset Transfer | HB Section | 4.105 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|-------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 19,657,384 | 0 | 0 | 19,657,384 |
| Total | 19,657,384 | 0 | 0 | 19,657,384 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds:

| | 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 | 19,657,384 | 0 | 0 | 19,657,384 |
| Total | 19,657,384 | 0 | 0 | 19,657,384 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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.

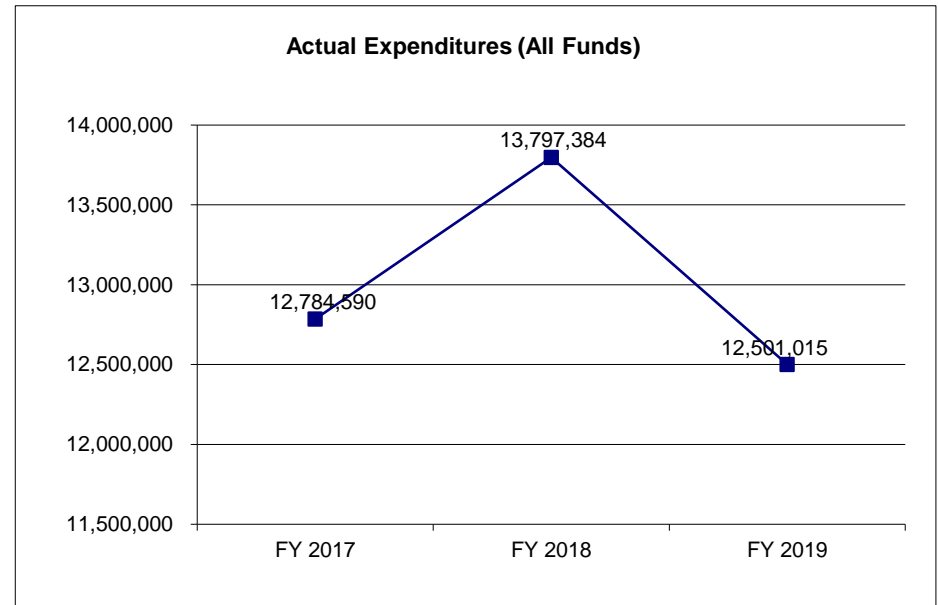
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|-----------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87091C |
| Division - Taxation | | |
| Core - Debt Offset Transfer | HB Section | 4.105 |

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

DEPARTMENT OF REVENUE
DEBT OFFSET TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|-------------------|----------|----------|-------------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | TRF | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| | Total | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| | Total | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| | Total | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-----------------------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DEBT OFFSET TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 12,501,015 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 |
| TOTAL - TRF | 12,501,015 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 |
| GRAND TOTAL | \$12,501,015 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 |
| GENERAL REVENUE | \$12,501,015 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|----------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| CIRCUIT COURTS ESCROW TRF | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 2,238,504 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | |
| TOTAL - TRF | 2,238,504 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | |
| TOTAL | 2,238,504 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | |
| GRAND TOTAL | \$2,238,504 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | |

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CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87101C |
| Division - Taxation | | |
| Core - Circuit Court Escrow Transfer | HB Section | 4.11 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|-------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 4,074,458 | 0 | 0 | 4,074,458 |
| Total | 4,074,458 | 0 | 0 | 4,074,458 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 4,074,458 | 0 | 0 | 4,074,458 |
| Total | 4,074,458 | 0 | 0 | 4,074,458 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds:

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)

CORE DECISION ITEM

Department of Revenue
Division - Taxation
Core - Circuit Court Escrow Transfer

Budget Unit 87101C

HB Section 4.11

4. FINANCIAL HISTORY

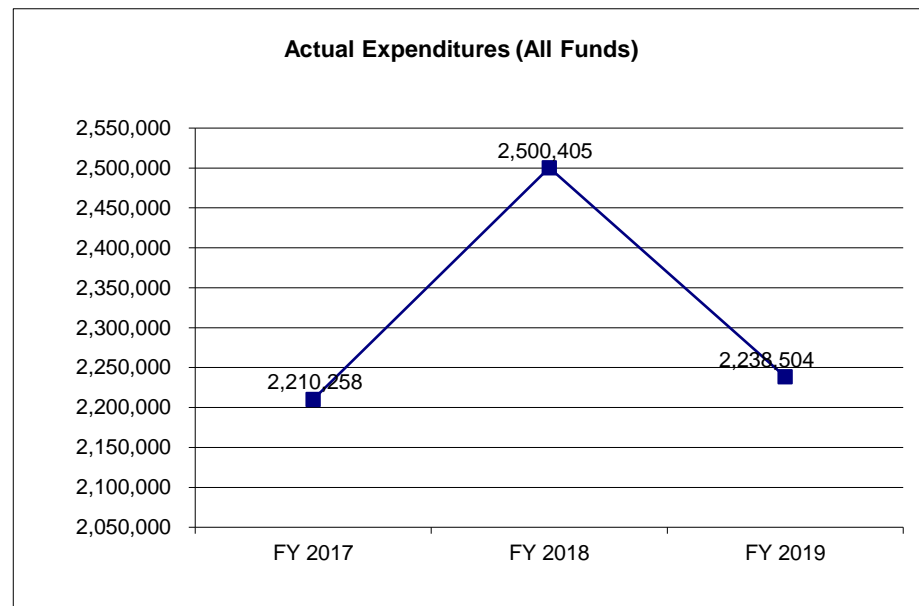
| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,518,749 | 2,518,749 | 2,518,749 | 4,074,458 |
| 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

**DEPARTMENT OF REVENUE
CIRCUIT COURTS ESCROW TRF**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|------------------|----------------|--------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| | Total | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| | Total | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| | Total | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|----------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CIRCUIT COURTS ESCROW TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 2,238,504 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 |
| TOTAL - TRF | 2,238,504 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 |
| GRAND TOTAL | \$2,238,504 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 |
| GENERAL REVENUE | \$2,238,504 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-----------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| DEBT OFFSET | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| DEBT OFFSET ESCROW | 560,946 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | |
| TOTAL - PD | 560,946 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | |
| TOTAL | 560,946 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | |
| GRAND TOTAL | \$560,946 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | |

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87098C |
| Division - Taxation and Administration | | |
| Core - Debt Offset Distribution | HB Section | 4.115 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|------------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 1,339,119 | 1,339,119 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 1,339,119 | 1,339,119 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds: Debt Offset Escrow Fund (0753)

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|------------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 1,339,119 | 1,339,119 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 1,339,119 | 1,339,119 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds: Debt Offset Escrow Fund (0753)

2. CORE DESCRIPTION

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

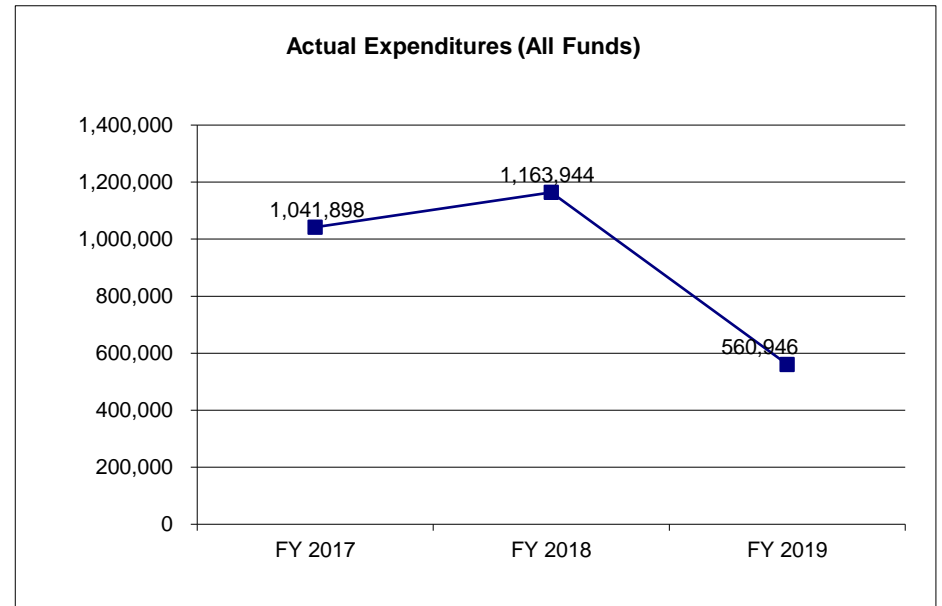
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

DEPARTMENT OF REVENUE
DEBT OFFSET

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|------------------|------------------|-------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | PD | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| | Total | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| | Total | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| | Total | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DEBT OFFSET | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 |
| REFUNDS | 560,946 | 0.00 | 175,000 | 0.00 | 175,000 | 0.00 | 175,000 | 0.00 |
| TOTAL - PD | 560,946 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 |
| GRAND TOTAL | \$560,946 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$560,946 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| SCHOOL DIST TRST TRANSFER TO GR | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| SCHOOL DISTRICT TRUST FUND | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | |
| TOTAL - TRF | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | |
| TOTAL | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | |
| GRAND TOTAL | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | |

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CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87093C |
| Division - Taxation | | |
| Core - School District Trust Fund Transfer | HB Section | 4.12 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|-----------|-----------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 2,500,000 | 2,500,000 |
| Total | 0 | 0 | 2,500,000 | 2,500,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds: School District Trust Fund (0688)

| | 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 | 2,500,000 | 2,500,000 |
| Total | 0 | 0 | 2,500,000 | 2,500,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds: School District Trust Fund (0688)

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.

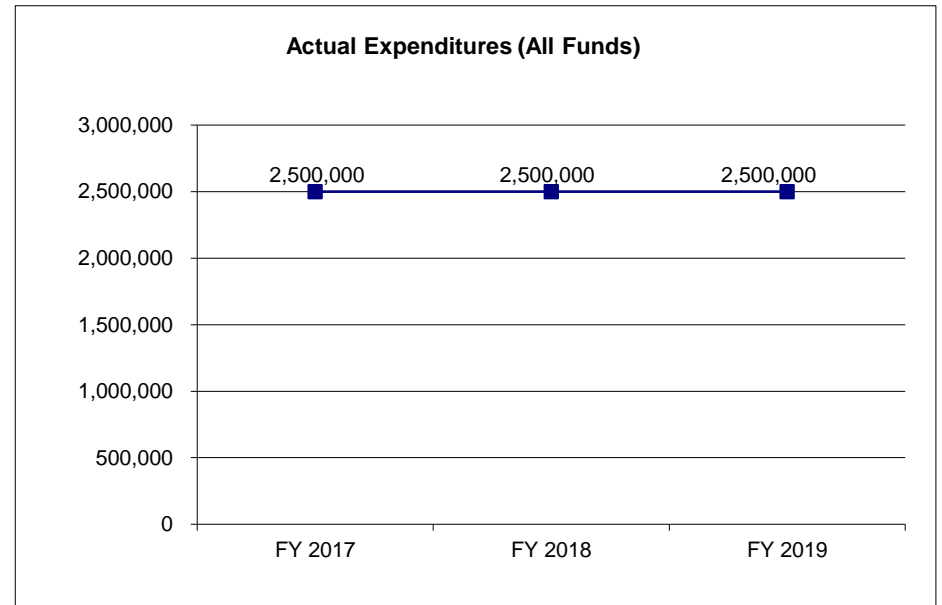
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

DEPARTMENT OF REVENUE
SCHOOL DIST TRST TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SCHOOL DIST TRST TRANSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| TOTAL - TRF | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| GRAND TOTAL | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| PARK SALES TAX TRANSFER TO GR | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| PARKS SALES TAX | 315,683 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | |
| TOTAL - TRF | 315,683 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | |
| TOTAL | 315,683 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | |
| GRAND TOTAL | \$315,683 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | |

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CORE DECISION ITEM

| | | |
|---------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87094C |
| Division - Taxation | | |
| Core - Parks Sales Tax Transfer | HB Section | 4.125 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 325,000 | 325,000 |
| Total | 0 | 0 | 325,000 | 325,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds: Parks Sales Tax Fund (0613)

| | 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 | 325,000 | 325,000 |
| Total | 0 | 0 | 325,000 | 325,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds: Parks Sales Tax Fund (0613)

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

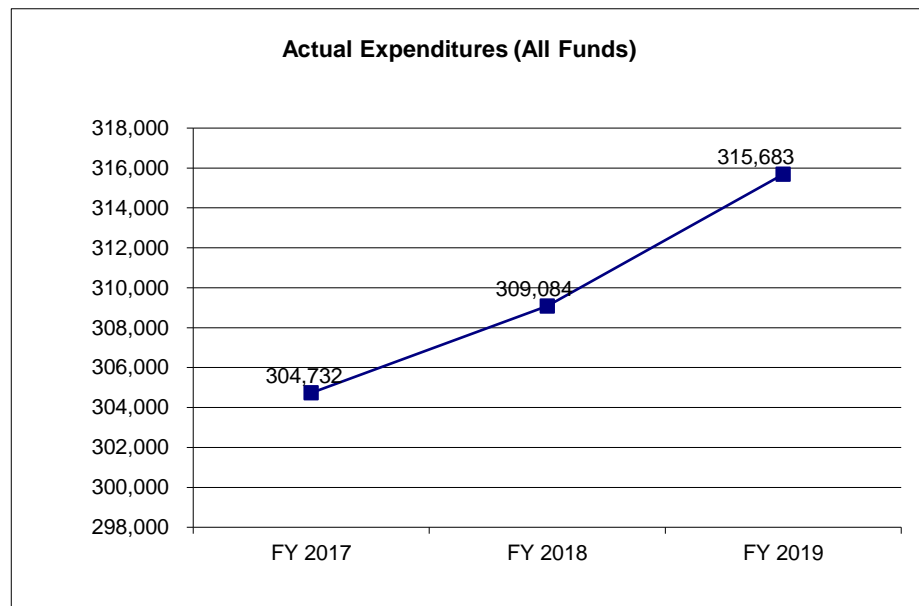
Department of Revenue
Division - Taxation
Core - Parks Sales Tax Transfer

Budget Unit 87094C

HB Section 4.125

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

DEPARTMENT OF REVENUE
PARK SALES TAX TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PARK SALES TAX TRANSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 315,683 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL - TRF | 315,683 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| GRAND TOTAL | \$315,683 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$315,683 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| SOIL & WATER SALS TX TRF TO GR | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| SOIL AND WATER SALES TAX | 315,682 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | |
| TOTAL - TRF | 315,682 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | |
| TOTAL | 315,682 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | |
| GRAND TOTAL | \$315,682 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | |

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87096C |
| Division - Taxation | | |
| Core - Soil and Water Sales Tax Transfer | HB Section | 4.13 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 325,000 | 325,000 |
| Total | 0 | 0 | 325,000 | 325,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

| | 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 | 325,000 | 325,000 |
| Total | 0 | 0 | 325,000 | 325,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

2. CORE DESCRIPTION

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

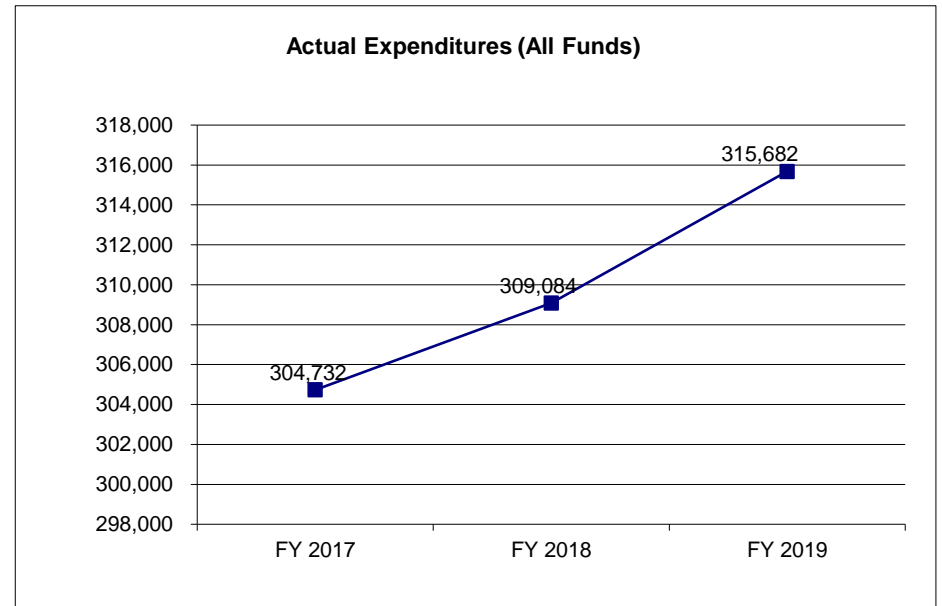
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

DEPARTMENT OF REVENUE
SOIL & WATER SALS TX TRF TO GR

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SOIL & WATER SALS TX TRF TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 315,682 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL - TRF | 315,682 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| GRAND TOTAL | \$315,682 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |
| GENERAL REVENUE | | | | | | | | |
| | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | | | | | | | | |
| | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | | | | | | | | |
| | \$315,682 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| GENERAL REVENUE | 190,333 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| TOTAL - TRF | 190,333 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| TOTAL | 190,333 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| GRAND TOTAL | \$190,333 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 |

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CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87100C |
| Division - Taxation | | |
| Core - Income Tax Check-Off Transfer | HB Section | 4.135 |

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 | 471,000 | 0 | 0 | 471,000 |
| Total | 471,000 | 0 | 0 | 471,000 | Total | 471,000 | 0 | 0 | 471,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

Other Funds:

2. CORE DESCRIPTION

| | |
|---|---|
| <p>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.</p> | |
| <p>ALS Lou Gehrig's Disease Fund (0703)</p> <p>American Cancer Society Heartland Division, Inc. Fund (0700)</p> <p>American Diabetes Association Gateway Area Fund (0713)</p> <p>American Heart Association Fund (0714)</p> <p>Arthritis Foundation Fund (0708)</p> <p>Childhood Lead Testing Fund (0899)</p> <p>Children's Trust Fund (0694)</p> <p>Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)</p> <p>Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)</p> <p>Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)</p> | <p>March of Dimes Fund (0716)</p> <p>Missouri Military Family Relief Fund (0719)</p> <p>Missouri National Guard Foundation Fund (0494)</p> <p>Muscular Dystrophy Association Fund (0707)</p> <p>National Guard Trust Fund (0900)</p> <p>National Multiple Sclerosis Society (0709)</p> <p>Organ Donor Program Fund (0824)</p> <p>Pediatric Cancer Research Trust Fund (0959)</p> <p>Soldiers Memorial Military Museum in St. Louis Fund (0429)</p> <p>Veterans Trust Fund (0579)</p> <p>Workers' Memorial Fund (0895)</p> |

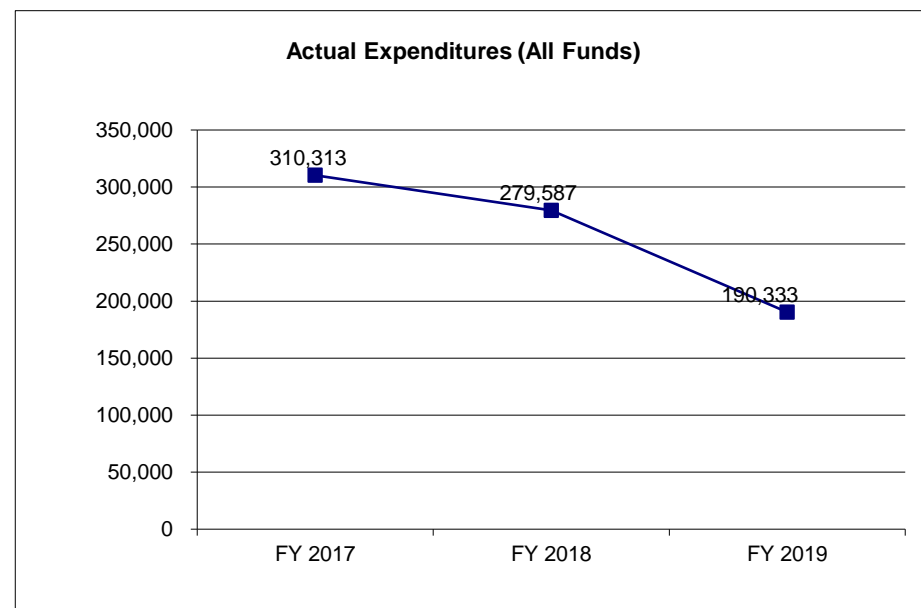
CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87100C |
| Division - Taxation | | |
| Core - Income Tax Check-Off Transfer | HB Section | 4.135 |

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 |
|------------------------------------|------|------|-----------------|-------------|----------------|----------|----------|----------------|----------------------------------|
| TAFP AFTER VETOES | | | | | | | | | |
| | | | TRF | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| | | | Total | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | |
| Core Reallocation | 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 |
| NET DEPARTMENT CHANGES | | | | 0.00 | 0 | 0 | 0 | 0 | |
| DEPARTMENT CORE REQUEST | | | | | | | | | |
| | | | TRF | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| | | | Total | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | |
| | | | TRF | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| | | | Total | 0.00 | 471,000 | 0 | 0 | 471,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 190,333 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| TOTAL - TRF | 190,333 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| GRAND TOTAL | \$190,333 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 |
| GENERAL REVENUE | \$190,333 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------------|--------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| CHECK OFF ERRONEOUSLY DEP TRF | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| ELDERLY HOME-DELIVER MEALS TRU | 85 | 0.00 | 3,533 | 0.00 | 3,533 | 0.00 | 3,533 | 0.00 | |
| KC LAW ENFORCMNT MEMORIAL FUND | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| SOLDIERS MEMORIAL MUSEUM FUND | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MO NATIONAL GUARD FOUND FD | 10 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| VETERANS TRUST FUND | 170 | 0.00 | 1,985 | 0.00 | 1,485 | 0.00 | 1,485 | 0.00 | |
| CHILDREN'S TRUST | 0 | 0.00 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 0.00 | |
| AMER CANCER SOC, HEARTLAND DIV | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| ALS LOU GEHRIG'S DISEASE | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MUSCULAR DYSTROPHY ASSOCIATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| ARTHRITIS FOUNDATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| NATIONAL MULTIPLE SCLEROSIS SO | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| AMER DIABETES ASSN GATEWAY ARE | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| AMERICAN HEART ASSOCIATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MARCH OF DIMES | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MISSOURI MILITARY FAMILY RELIE | 25 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 | |
| ORGAN DONOR PROGRAM | 66 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| WORKERS MEMORIAL | 112 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| CHILDHOOD LEAD TESTING | 163 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| NATIONAL GUARD TRUST | 127 | 0.00 | 651 | 0.00 | 651 | 0.00 | 651 | 0.00 | |
| PEDIATRIC CANCER RES TRUST | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 | 750 | 0.00 | |
| FOSTER CARE & ADOPT PARENT R&R | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 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 | 13,669 | 0.00 | |
| TOTAL | 769 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | |
| GRAND TOTAL | \$769 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | |

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CORE DECISION ITEM

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 87105C |
| Division - Taxation | | |
| Core - Check-Off Erroneous Transfer | HB Section | 4.14 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|----------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 13,669 | 13,669 |
| Total | 0 | 0 | 13,669 | 13,669 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: See Core Description

| | 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 | 13,669 | 13,669 |
| Total | 0 | 0 | 13,669 | 13,669 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: See Core Description

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)
 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)

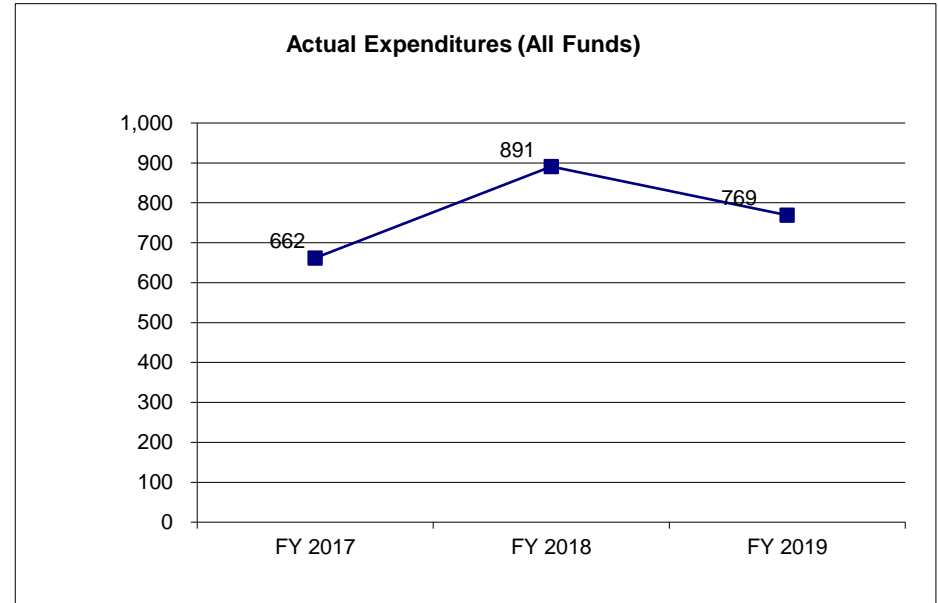
CORE DECISION ITEM

| | | |
|-------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87105C |
| Division - Taxation | | |
| Core - Check-Off Erroneous Transfer | HB Section | 4.14 |

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) | 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

DEPARTMENT OF REVENUE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------------|--------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CHECK OFF ERRONEOUSLY DEP TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 769 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| TOTAL - TRF | 769 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| GRAND TOTAL | \$769 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$769 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF DISTRIBU | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| KC LAW ENFORCMNT MEMORIAL FUND | 0 | 0.00 | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 |
| SOLDIERS MEMORIAL MUSEUM FUND | 0 | 0.00 | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 |
| AMER CANCER SOC, HEARTLAND DIV | 5,379 | 0.00 | 13,500 | 0.00 | 9,500 | 0.00 | 9,500 | 0.00 |
| ALS LOU GEHRIG'S DISEASE | 1,582 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| MUSCULAR DYSTROPHY ASSOCIATION | 1,045 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 |
| ARTHRITIS FOUNDATION | 505 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| NATIONAL MULTIPLE SCLEROSIS SO | 1,940 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 |
| AMER DIABETES ASSN GATEWAY ARE | 1,940 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 |
| AMERICAN HEART ASSOCIATION | 2,397 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 |
| MARCH OF DIMES | 1,685 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 |
| PEDIATRIC CANCER RES TRUST | 3,152 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 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 | 50,000 | 0.00 |
| TOTAL | 22,858 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$22,858 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

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CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87106C |
| Division - Taxation | | |
| Core - Income Tax Check-Off Distribution | HB Section | 4.145 |

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 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 | Total | 0 | 0 | 50,000 | 50,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: See Core Description

Other Funds: See Core Description

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)

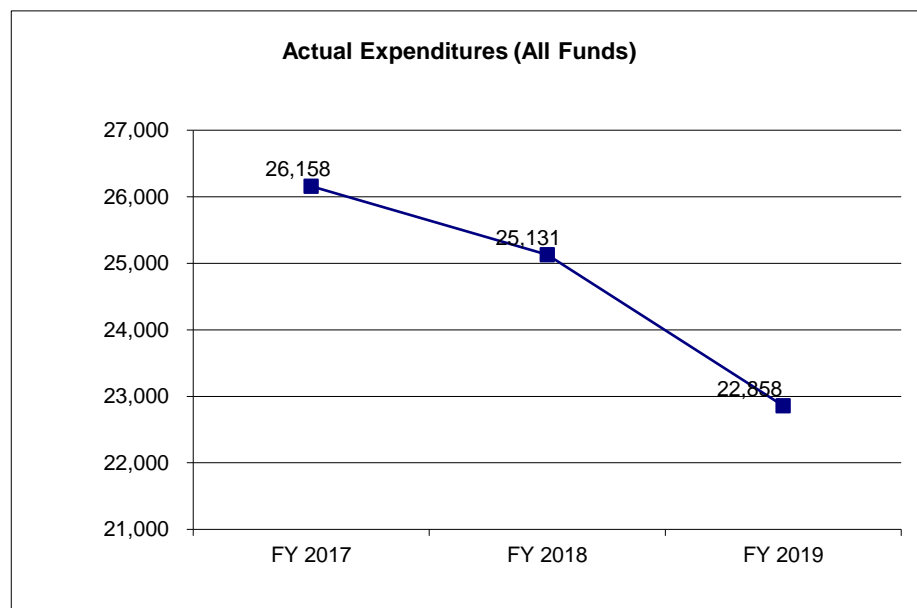
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|---|--------------------|---------------|
| Department of Revenue | Budget Unit | 87106C |
| Division - Taxation | | |
| Core - Income Tax Check-Off Distribution | HB Section | 4.145 |

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) | 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 |
|------------------------------------|-----------|--|-----------------|-------------|----------|----------|---------------|---------------|-----------------------------------|
| TAFP AFTER VETOES | | | | | | | | | |
| | | | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | | | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | |
| Core Reallocation | 2384 6132 | | PD | 0.00 | 0 | 0 | 2,000 | 2,000 | Reallocations for new check-offs. |
| Core Reallocation | 2384 7296 | | PD | 0.00 | 0 | 0 | (4,000) | (4,000) | Reallocations for new check-offs. |
| Core Reallocation | 2384 6131 | | PD | 0.00 | 0 | 0 | 2,000 | 2,000 | Reallocations for new check-offs. |
| NET DEPARTMENT CHANGES | | | | 0.00 | 0 | 0 | 0 | 0 | |
| DEPARTMENT CORE REQUEST | | | | | | | | | |
| | | | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | | | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | |
| | | | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | | | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------------|----------|---------|----------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF DISTRIBU | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 22,858 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 22,858 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$22,858 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$22,858 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-------------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| DOR INFO FUND TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| DEPT OF REVENUE INFORMATION | 711,666 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | |
| TOTAL - TRF | 711,666 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | |
| TOTAL | 711,666 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | |
| GRAND TOTAL | \$711,666 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | |

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CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87110C |
| Division - Administration | | |
| Core - DOR Information Fund Transfer | HB Section | 4.15 |

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

2. CORE DESCRIPTION

Section 610.026.1, RSMo, requires that "except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records." The Department 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

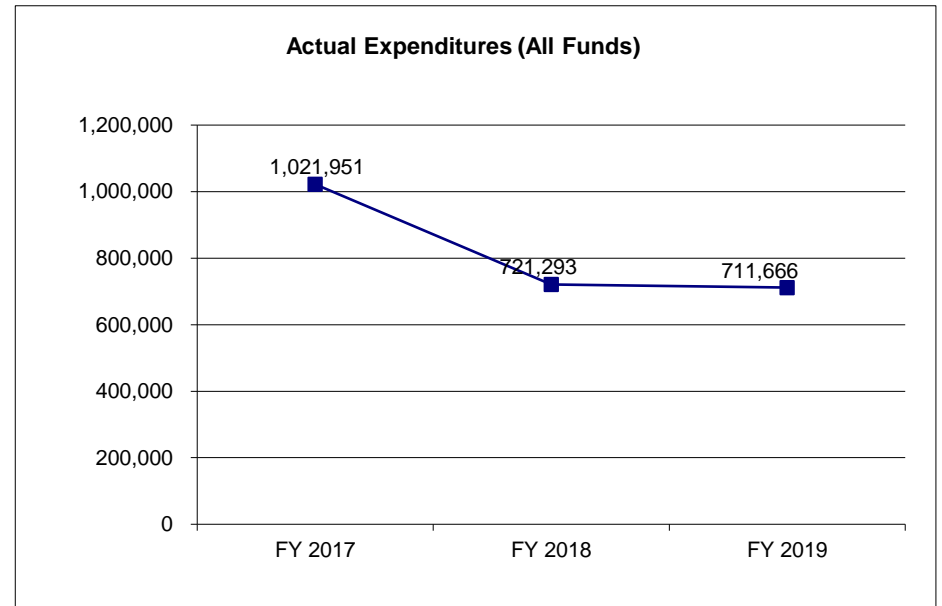
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

DEPARTMENT OF REVENUE
DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-------------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DOR INFO FUND TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 711,666 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| TOTAL - TRF | 711,666 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| GRAND TOTAL | \$711,666 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$711,666 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR FUEL TAX TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| MOTOR FUEL TAX | 546,060,941 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL - TRF | 546,060,941 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL | 546,060,941 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| GRAND TOTAL | \$546,060,941 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |

CORE DECISION ITEM

| | | |
|--------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87120C |
| Division - Taxation | | |
| Core - Motor Fuel Tax Transfer | HB Section | 4.155 |

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 | 560,178,001 | 560,178,001 | TRF | 0 | 0 | 560,178,001 | 560,178,001 |
| Total | 0 | 0 | 560,178,001 | 560,178,001 | Total | 0 | 0 | 560,178,001 | 560,178,001 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: Motor Fuel Tax Fund (0673)

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: Motor Fuel Tax Fund (0673)

2. CORE DESCRIPTION

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.

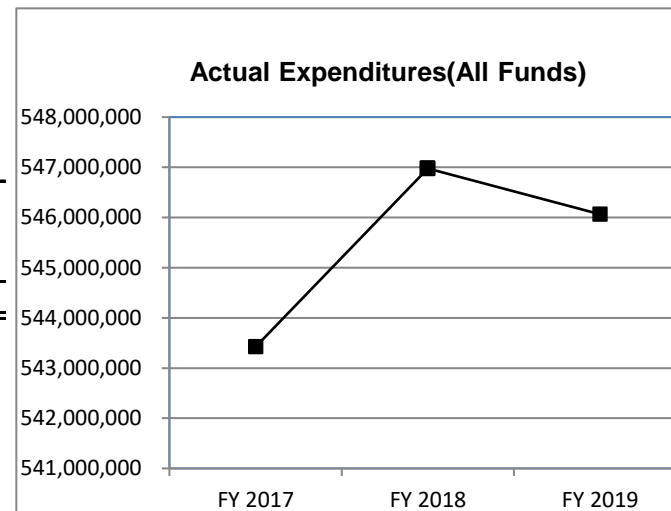
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---------------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>87120C</u> |
| Division Taxation | |
| Core - Motor Fuel Tax Transfer | HB Section <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) | 560,178,001 | 560,178,001 | 560,178,001 | 560,178,000 |
| Actual Expenditures(All Funds) | 543,422,226 | 546,976,340 | 546,060,941 | N/A |
| Unexpended (All Funds) | 16,755,775 | 13,201,661 | 14,117,060 | 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

**DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR FUEL TAX TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 546,060,941 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL - TRF | 546,060,941 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| GRAND TOTAL | \$546,060,941 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$546,060,941 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---------------------------------------|----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| SPECIALTY PLATE TRNSFER TO HWY | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| DEP OF REVENUE SPECIALTY PLATE | 9,891 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | |
| TOTAL - TRF | 9,891 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | |
| TOTAL | 9,891 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | |
| GRAND TOTAL | \$9,891 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | |

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CORE DECISION ITEM

| | | |
|-------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87122C |
| Division - Administration | | |
| Core - DOR Specialty Plate Transfer | HB Section | 4.16 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 20,000 | 20,000 |
| Total | 0 | 0 | 20,000 | 20,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds: DOR Specialty Plate (0775)

| | 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 | 20,000 | 20,000 |
| Total | 0 | 0 | 20,000 | 20,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds: DOR Specialty Plate (0775)

2. CORE DESCRIPTION

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

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

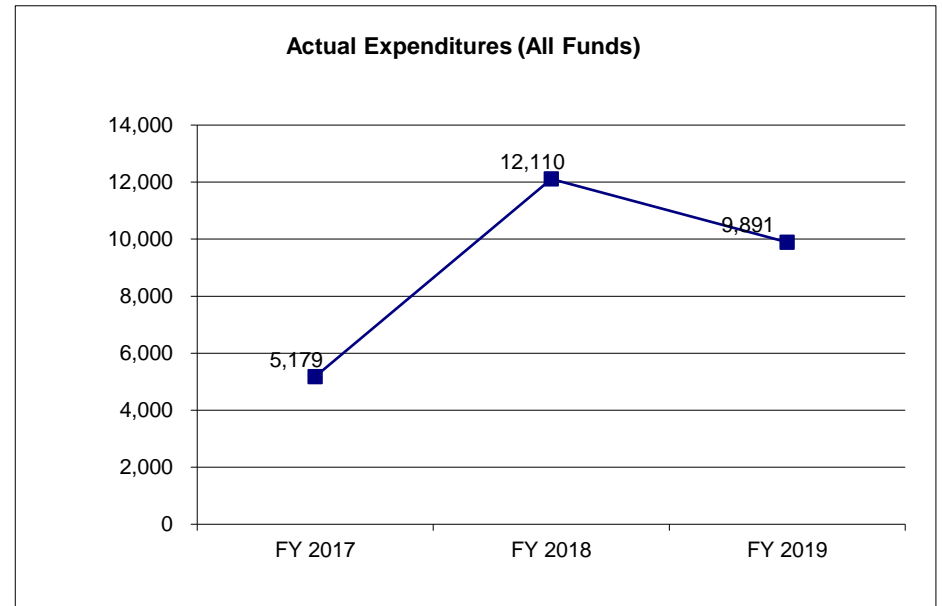
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

DEPARTMENT OF REVENUE
SPECIALTY PLATE TRNSFER TO HWY

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---------------------------------------|----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SPECIALTY PLATE TRNSFER TO HWY | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 9,891 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL - TRF | 9,891 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| GRAND TOTAL | \$9,891 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$9,891 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|-----------------------------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DOR LEGAL EXPENSE FUND TRF | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$1 | 0.00 | \$1 | 0.00 | \$1 | 0.00 |

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CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 87123C |
| Divisions - Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | |
| Core - DOR Legal Expense Fund Transfer | HB Section | 4.175 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|-------------|-------------|-------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 1 | 0 | 0 | 1 |
| Total | 1 | 0 | 0 | 1 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

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

Other Funds:

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

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

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

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 87123C |
| Divisions - Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | |
| Core - DOR Legal Expense Fund Transfer | HB Section | 4.175 |

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) | | |

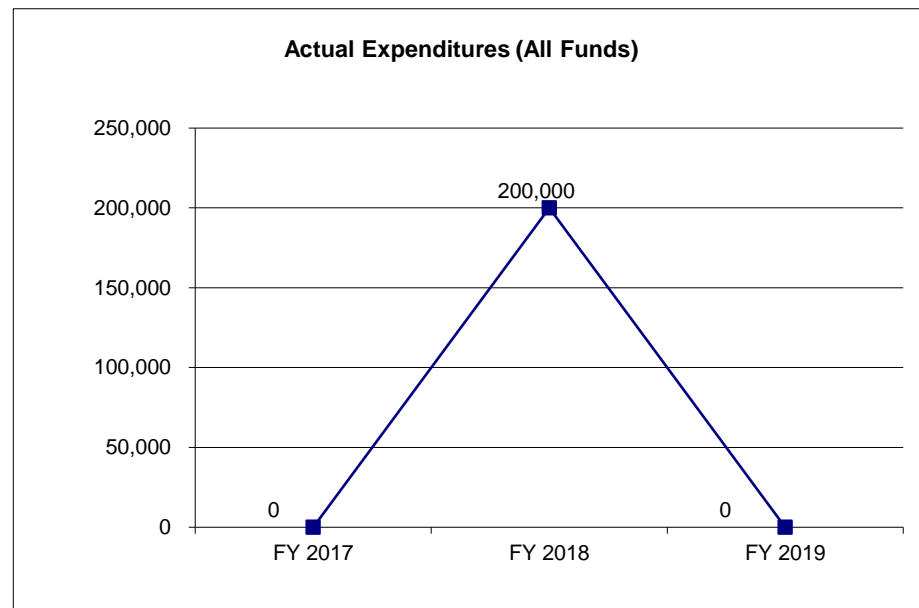
*Current Year restricted amount is as of _____.

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

DEPARTMENT OF REVENUE
DOR LEGAL EXPENSE FUND TRF

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-----------------------------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DOR LEGAL EXPENSE FUND TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$1 | 0.00 | \$1 | 0.00 | \$1 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$1 | 0.00 | \$1 | 0.00 | \$1 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

Overview

State Tax Commission

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

1. Equalize inter- and intra-county assessments,
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases,
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program, and
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$7.9 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.

Department strategic overview: FY21 Budget

| | |
|----------------------------------|---|
| DEPARTMENT: | <i>State Tax Commission</i> |
| DIRECTOR: | <i>Bruce E. Davis</i> |
| DEPARTMENT ASPIRATION: | <i>Transparent, uniform, and equitable statewide assessment program</i> |
| HIGHLIGHTS FROM FY19-FY20 | <ul style="list-style-type: none"> • <i>Improved compliance by counties in attaining fair market value through the development and implementation of a two-year assessment plan</i> • <i>Streamlined state assessed appraisal reports making them more informational, transparent, and uniform</i> • <i>Implement a web-based system for taxpayers to file appeals</i> |
| FY21 PRIORITIES | <ul style="list-style-type: none"> • <i>Develop and create a new assessor training manual with 56 new assessors since 2013 and with the anticipation of 30-40 new assessors taking office in 2021</i> • <i>Implement an Outreach Program for the education of county clerks and county assessors is an effective way to improve their understanding of their respective filing requirements, improve their accuracy of their submissions, and increase their adoption of FTP (file transfer protocol)</i> • <i>Develop web interface for data submissions without using cumbersome paper forms</i> |
| FY22 PREVIEW | <ul style="list-style-type: none"> • <i>Increase transparency by implementing a web-based case management system for public access to property tax appeals</i> • <i>Develop an internal web-based Sales Program for Assessment Representatives to conduct appraisal studies and have accessibility to accurate sales data and ensure statewide assessment uniformity</i> • <i>File and retain documents in digital format to reduce document printing and paper archiving</i> |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 1,959,452 | 36.47 | 2,096,335 | 37.00 | 2,096,335 | 37.00 | 2,096,335 | 37.00 |
| TOTAL - PS | 1,959,452 | 36.47 | 2,096,335 | 37.00 | 2,096,335 | 37.00 | 2,096,335 | 37.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 159,988 | 0.00 | 170,775 | 0.00 | 172,264 | 0.00 | 172,264 | 0.00 |
| TOTAL - EE | 159,988 | 0.00 | 170,775 | 0.00 | 172,264 | 0.00 | 172,264 | 0.00 |
| TOTAL | 2,119,440 | 36.47 | 2,267,110 | 37.00 | 2,268,599 | 37.00 | 2,268,599 | 37.00 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 21,272 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 21,272 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 21,272 | 0.00 |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 30,976 | 0.00 | 30,976 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 30,976 | 0.00 | 30,976 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 30,976 | 0.00 | 30,976 | 0.00 |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 29,697 | 0.00 | 29,697 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 29,697 | 0.00 | 29,697 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 29,697 | 0.00 | 29,697 | 0.00 |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---------------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | |
| 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 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 1,489 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$2,119,440 | 36.47 | \$2,267,110 | 37.00 | \$2,330,761 | 37.00 | \$2,350,544 | 37.00 |

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CORE DECISION ITEM

| | | |
|---------------------------------|-------------|--------|
| Department - Revenue | Budget Unit | 86911C |
| Division - State Tax Commission | | |
| Core - State Tax Commission | HB Section | 4.165 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|----------|----------|------------------|
| | GR | Federal | Other | Total |
| PS | 2,096,335 | 0 | 0 | 2,096,335 |
| EE | 172,264 | 0 | 0 | 172,264 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 2,268,599 | 0 | 0 | 2,268,599 |

| | | | | |
|-----|-------|------|------|-------|
| FTE | 37.00 | 0.00 | 0.00 | 37.00 |
|-----|-------|------|------|-------|

| | | | | |
|--------------------|-----------|---|---|-----------|
| Est. Fringe | 1,174,718 | 0 | 0 | 1,174,718 |
|--------------------|-----------|---|---|-----------|

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|----------|------------------|
| | GR | Federal | Other | Total |
| PS | 2,096,335 | 0 | 0 | 2,096,335 |
| EE | 172,264 | 0 | 0 | 172,264 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 2,268,599 | 0 | 0 | 2,268,599 |

| | | | | |
|-----|-------|------|------|-------|
| FTE | 37.00 | 0.00 | 0.00 | 37.00 |
|-----|-------|------|------|-------|

| | | | | |
|--------------------|-----------|---|---|-----------|
| Est. Fringe | 1,174,718 | 0 | 0 | 1,174,718 |
|--------------------|-----------|---|---|-----------|

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

Other Funds:

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

- 1) To equalize inter and intra county assessments,
- 2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
- 6) Assess the distributable property of railroads and public utilities.

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

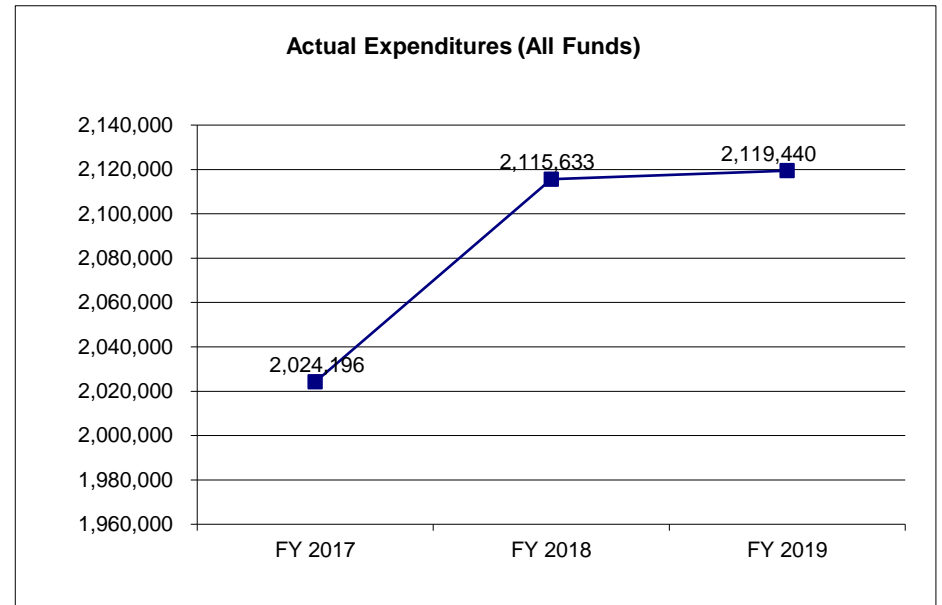
Legal
Original Assessment
Local Assistance

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department - Revenue | Budget Unit <u>86911C</u> |
| Division - State Tax Commission | |
| Core - State Tax Commission | HB Section <u>4.165</u> |

4. FINANCIAL HISTORY

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| 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

| | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------|-------------------------|--------------|------------------|----------------|--------------|------------------|--|
| TAFP AFTER VETOES | | | | | | | | |
| | | PS | 37.00 | 2,096,335 | 0 | 0 | 2,096,335 | |
| | | EE | 0.00 | 170,775 | 0 | 0 | 170,775 | |
| | | Total | 37.00 | 2,267,110 | 0 | 0 | 2,267,110 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | |
| Core Reallocation | 2338 2138 | EE | 0.00 | 1,489 | 0 | 0 | 1,489 | Reallocate FY20 mileage reimbursement to appropriate budget unit appropriations. |
| NET DEPARTMENT CHANGES | | | 0.00 | 1,489 | 0 | 0 | 1,489 | |
| DEPARTMENT CORE REQUEST | | | | | | | | |
| | | PS | 37.00 | 2,096,335 | 0 | 0 | 2,096,335 | |
| | | EE | 0.00 | 172,264 | 0 | 0 | 172,264 | |
| | | Total | 37.00 | 2,268,599 | 0 | 0 | 2,268,599 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | |
| | | PS | 37.00 | 2,096,335 | 0 | 0 | 2,096,335 | |
| | | EE | 0.00 | 172,264 | 0 | 0 | 172,264 | |
| | | Total | 37.00 | 2,268,599 | 0 | 0 | 2,268,599 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 70,201 | 2.02 | 72,963 | 2.00 | 72,963 | 2.00 | 72,963 | 2.00 |
| 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 | 33,728 | 1.00 |
| RESEARCH ANAL II | 41,713 | 1.00 | 46,494 | 1.00 | 46,494 | 1.00 | 46,494 | 1.00 |
| EXECUTIVE I | 37,291 | 1.00 | 38,678 | 1.00 | 38,678 | 1.00 | 38,678 | 1.00 |
| 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 | 763,958 | 16.00 |
| 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 | 170,977 | 3.00 |
| APPRAISAL SPECIALIST | 97,363 | 1.58 | 124,596 | 2.00 | 62,298 | 1.00 | 62,298 | 1.00 |
| TAX COMMISSION MANAGER, BAND 1 | 217,785 | 3.29 | 0 | 0.00 | 0 | 0.00 | 265,834 | 4.00 |
| 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 | 74,457 | 1.00 |
| 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 | 222,986 | 2.00 |
| COMMISSION CHAIRMAN | 109,255 | 1.00 | 111,494 | 1.00 | 111,494 | 1.00 | 111,494 | 1.00 |
| SENIOR HEARINGS OFFICER | 110,588 | 2.00 | 112,832 | 2.00 | 169,787 | 3.00 | 169,787 | 3.00 |
| 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 | 62,681 | 1.00 |
| TOTAL - PS | 1,959,452 | 36.47 | 2,096,335 | 37.00 | 2,096,335 | 37.00 | 2,096,335 | 37.00 |
| TRAVEL, IN-STATE | 44,930 | 0.00 | 48,438 | 0.00 | 49,927 | 0.00 | 49,927 | 0.00 |
| TRAVEL, OUT-OF-STATE | 2,208 | 0.00 | 2,375 | 0.00 | 2,375 | 0.00 | 2,375 | 0.00 |
| SUPPLIES | 36,407 | 0.00 | 56,196 | 0.00 | 55,196 | 0.00 | 55,196 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 11,850 | 0.00 | 12,280 | 0.00 | 12,280 | 0.00 | 12,280 | 0.00 |
| COMMUNICATION SERV & SUPP | 3,941 | 0.00 | 13,138 | 0.00 | 13,138 | 0.00 | 13,138 | 0.00 |
| PROFESSIONAL SERVICES | 6,994 | 0.00 | 12,183 | 0.00 | 12,183 | 0.00 | 12,183 | 0.00 |
| M&R SERVICES | 13,892 | 0.00 | 16,071 | 0.00 | 16,071 | 0.00 | 16,071 | 0.00 |
| MOTORIZED EQUIPMENT | 33,466 | 0.00 | 736 | 0.00 | 736 | 0.00 | 736 | 0.00 |
| OFFICE EQUIPMENT | 4,641 | 0.00 | 7,681 | 0.00 | 7,681 | 0.00 | 7,681 | 0.00 |
| OTHER EQUIPMENT | 619 | 0.00 | 965 | 0.00 | 965 | 0.00 | 965 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 112 | 0.00 | 112 | 0.00 | 112 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-----------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| CORE | | | | | | | | |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| MISCELLANEOUS EXPENSES | 1,040 | 0.00 | 500 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| TOTAL - EE | 159,988 | 0.00 | 170,775 | 0.00 | 172,264 | 0.00 | 172,264 | 0.00 |
| GRAND TOTAL | \$2,119,440 | 36.47 | \$2,267,110 | 37.00 | \$2,268,599 | 37.00 | \$2,268,599 | 37.00 |
| GENERAL REVENUE | \$2,119,440 | 36.47 | \$2,267,110 | 37.00 | \$2,268,599 | 37.00 | \$2,268,599 | 37.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM

RANK: 2 OF 5

| | | |
|---------------------------------|-------------|------------------|
| Department - Revenue | Budget Unit | 86911C |
| Division - State Tax Commission | | |
| DI Name FY 21 Pay Plan | DI# 0000012 | HB Section 4.165 |

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 21,272 | 0 | 0 | 21,272 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 21,272 | 0 | 0 | 21,272 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|-------|---|---|-------|
| Est. Fringe | 6,828 | 0 | 0 | 6,828 |
|--------------------|-------|---|---|-------|

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Governor's Fiscal Year 2021 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2021.

NEW DECISION ITEM

RANK: 2 OF 5

| | | | | |
|---------------------------------|----------------|-------------|-------------|--------|
| Department - Revenue | | | Budget Unit | 86911C |
| Division - State Tax Commission | | | | |
| DI Name | FY 21 Pay Plan | DI# 0000012 | HB Section | 4.165 |

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

The appropriated amount for the Fiscal Year 2021 pay plan was based on personal service appropriations.

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

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | | | | | | | 0 | | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | 21,272 | | | | | | 21,272 | 0.0 | |
| Total PS | 21,272 | 0.0 | 0 | 0.0 | 0 | 0.0 | 21,272 | 0.0 | 0 |
| Grand Total | 21,272 | 0.0 | 0 | 0.0 | 0 | 0.0 | 21,272 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 740 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 342 | 0.00 |
| RESEARCH ANAL II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 472 | 0.00 |
| EXECUTIVE I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 393 | 0.00 |
| LOCAL ASST REP II TAX COMM | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,748 | 0.00 |
| LOCAL ASST SPV TAX COMM | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,735 | 0.00 |
| APPRAISAL SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 632 | 0.00 |
| TAX COMMISSION MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,658 | 0.00 |
| TAX COMMISSION MANAGER, BAND 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 19 | 0.00 |
| TAX COMMISSION MANAGER, BAND 3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 20 | 0.00 |
| CHIEF COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 756 | 0.00 |
| COMMISSION MEMBER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,263 | 0.00 |
| COMMISSION CHAIRMAN | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,131 | 0.00 |
| SENIOR HEARINGS OFFICER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,727 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 636 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 21,272 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$21,272 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$21,272 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM

RANK: 2 OF 5

| | | |
|---|-------------|------------------|
| Department - Revenue | Budget Unit | 86911C |
| Division - State Tax Commission | | |
| DI Name Pay Plan - FY 2020 Cost to Continue | DI# 0000013 | HB Section 4.165 |

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 30,976 | 0 | 0 | 30,976 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 30,976 | 0 | 0 | 30,976 |
| FTE | 37.00 | 0.00 | 0.00 | 37.00 |

| | | | | |
|--------------------|---------|---|---|---------|
| Est. Fringe | 511,737 | 0 | 0 | 511,737 |
|--------------------|---------|---|---|---------|

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 30,976 | 0 | 0 | 30,976 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 30,976 | 0 | 0 | 30,976 |
| FTE | 37.00 | 0.00 | 0.00 | 37.00 |

| | | | | |
|--------------------|---------|---|---|---------|
| Est. Fringe | 511,737 | 0 | 0 | 511,737 |
|--------------------|---------|---|---|---------|

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The 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

| | | | | |
|---------------------------------|-------------------------------------|-------------|-------------|--------|
| Department - Revenue | | | Budget Unit | 86911C |
| Division - State Tax Commission | | | | |
| DI Name | Pay Plan - FY 2020 Cost to Continue | DI# 0000013 | HB Section | 4.165 |

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

The appropriated amount for the Fiscal Year 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.

| 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 |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | 30,976 | 37.0 | | | | | 30,976 | 37.0 | |
| Total PS | 30,976 | 37.0 | 0 | 0.0 | 0 | 0.0 | 30,976 | 37.0 | 0 |
| Grand Total | 30,976 | 37.0 | 0 | 0.0 | 0 | 0.0 | 30,976 | 37.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | 30,976 | 37.0 | | | | | 30,976 | 37.0 | |
| Total PS | 30,976 | 37.0 | 0 | 0.0 | 0 | 0.0 | 30,976 | 37.0 | 0 |
| Grand Total | 30,976 | 37.0 | 0 | 0.0 | 0 | 0.0 | 30,976 | 37.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,078 | 0.00 | 1,078 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 498 | 0.00 | 498 | 0.00 |
| RESEARCH ANAL II | 0 | 0.00 | 0 | 0.00 | 687 | 0.00 | 687 | 0.00 |
| EXECUTIVE I | 0 | 0.00 | 0 | 0.00 | 572 | 0.00 | 572 | 0.00 |
| LOCAL ASST REP II TAX COMM | 0 | 0.00 | 0 | 0.00 | 10,888 | 0.00 | 10,888 | 0.00 |
| LOCAL ASST SPV TAX COMM | 0 | 0.00 | 0 | 0.00 | 2,490 | 0.00 | 2,490 | 0.00 |
| APPRAISAL SPECIALIST | 0 | 0.00 | 0 | 0.00 | 920 | 0.00 | 920 | 0.00 |
| TAX COMMISSION MANAGER, BAND 2 | 0 | 0.00 | 0 | 0.00 | 1,897 | 0.00 | 1,897 | 0.00 |
| TAX COMMISSION MANAGER, BAND 3 | 0 | 0.00 | 0 | 0.00 | 2,031 | 0.00 | 2,031 | 0.00 |
| CHIEF COUNSEL | 0 | 0.00 | 0 | 0.00 | 1,100 | 0.00 | 1,100 | 0.00 |
| COMMISSION MEMBER | 0 | 0.00 | 0 | 0.00 | 3,295 | 0.00 | 3,295 | 0.00 |
| COMMISSION CHAIRMAN | 0 | 0.00 | 0 | 0.00 | 1,648 | 0.00 | 1,648 | 0.00 |
| SENIOR HEARINGS OFFICER | 0 | 0.00 | 0 | 0.00 | 2,946 | 0.00 | 2,946 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 926 | 0.00 | 926 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 30,976 | 0.00 | 30,976 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$30,976 | 0.00 | \$30,976 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$30,976 | 0.00 | \$30,976 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 2 OF 5

| | |
|--|----------------------------------|
| Department - Revenue | Budget Unit <u>86911C</u> |
| Division - State Tax Commission | |
| DI Name <u>Market Adjustment Pay Plan - FY 2020</u> | |
| Cost to Continue <u>DI# 0000014</u> | HB Section <u>4.165</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 |
| Total | 29,697 | 0 | 0 | 29,697 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|-------|---|---|-------|
| Est. Fringe | 9,533 | 0 | 0 | 9,533 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| FY 2021 Governor's Recommendation | | | | |
|-----------------------------------|---------------|-------------|-------------|---------------|
| | 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 |
| Total | 29,697 | 0 | 0 | 29,697 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|-------|---|---|-------|
| Est. Fringe | 9,533 | 0 | 0 | 9,533 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

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

| | | | |
|---------------------------------|--------------------------------------|---------------------------|--------------|
| Department - Revenue | | Budget Unit <u>86911C</u> | |
| Division - State Tax Commission | | | |
| DI Name | Market Adjustment Pay Plan - FY 2020 | | |
| Cost to Continue | DI# 0000014 | HB Section | <u>4.165</u> |

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

The appropriated amount for the Fiscal Year 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.

| 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 |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | 29,697 | | | | | | 29,697 | 0.0 | |
| Total PS | 29,697 | 0.0 | 0 | 0.0 | 0 | 0.0 | 29,697 | 0.0 | 0 |
| Grand Total | 29,697 | 0.0 | 0 | 0.0 | 0 | 0.0 | 29,697 | 0.0 | 0 |

| 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 |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | 29,697 | | | | | | 29,697 | 0.0 | |
| Total PS | 29,697 | 0.0 | 0 | 0.0 | 0 | 0.0 | 29,697 | 0.0 | 0 |
| Grand Total | 29,697 | 0.0 | 0 | 0.0 | 0 | 0.0 | 29,697 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | |
| LOCAL ASST REP II TAX COMM | 0 | 0.00 | 0 | 0.00 | 27,188 | 0.00 | 27,188 | 0.00 |
| LOCAL ASST SPV TAX COMM | 0 | 0.00 | 0 | 0.00 | 2,509 | 0.00 | 2,509 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 29,697 | 0.00 | 29,697 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$29,697 | 0.00 | \$29,697 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$29,697 | 0.00 | \$29,697 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM

RANK: 2 OF 5

| | | |
|---|-------------|--------|
| Department - Revenue | Budget Unit | 86911C |
| Division - State Tax Commission | | |
| DI Name Mileage Reimbursement Rate Increase DI# 0000015 | HB Section | 4.165 |

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 1,489 | 0 | 0 | 1,489 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 1,489 | 0 | 0 | 1,489 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

| | FY 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 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

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: Mileage Reimbursement Rate Increase | |

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

| | | |
|---|-------------|--------|
| Department - Revenue | Budget Unit | 86911C |
| Division - State Tax Commission | | |
| DI Name Mileage Reimbursement Rate Increase DI# 0000015 | HB Section | 4.165 |

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

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 |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Total EE | 1,489 | | 0 | | 0 | | 1,489 | | 0 |
| Grand Total | 1,489 | 0.0 | 0 | 0.0 | 0 | 0.0 | 1,489 | 0.0 | 0 |

NEW DECISION ITEM

RANK: 2 OF 5

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|---------------------------------|-------------------------------------|---------------|---------------|----------------|----------------|------------------|------------------|------------------|------------------|---------------------|
| Department - Revenue | | | Budget Unit | | 86911C | | | | | |
| Division - State Tax Commission | | | | | | | | | | |
| DI Name | Mileage Reimbursement Rate Increase | | DI# 0000015 | HB Section | | 4.165 | | | | |
| | | | | | | | | | | |
| | | Gov Rec GR | Gov Rec GR | Gov Rec FED | Gov Rec FED | Gov Rec OTHER | Gov Rec OTHER | Gov Rec TOTAL | Gov Rec TOTAL | Gov Rec One-Time |
| Budget Object Class/Job Class | | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
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DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--|------------|-------------|------------|-------------|----------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | |
| TRAVEL, IN-STATE | 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 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$1,489 | 0.00 | \$0 | 0.00 |
| 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 |

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?

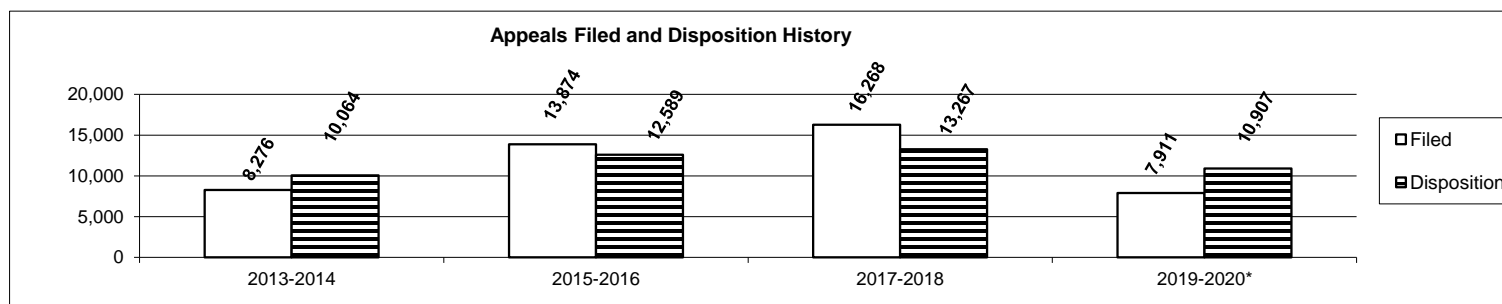
Transparent, uniform, and equitable statewide assessment program.

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, 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.

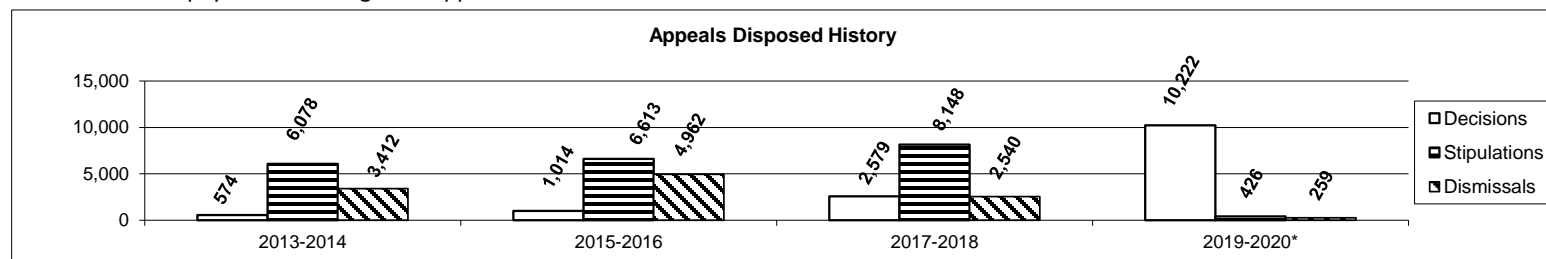
Hearing Officers are required to be licensed to practice law in the State of Missouri. Additionally, 15 hours of continuing education, inclusive of 2 hours of Ethics, and 1 hour of cultural competency, diversity, inclusion, and implicit bias is required on an annual basis.

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, 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 | 10,907 |
| Full-time Employees | 4 | 4 | 4 | 5 |

* The 2019-2020 cycle is incomplete, appeals for 2020 tax year aren't submitted until summer 2020. The deadline for 2020 tax year appeals is September 30, 2020.

PROGRAM DESCRIPTION

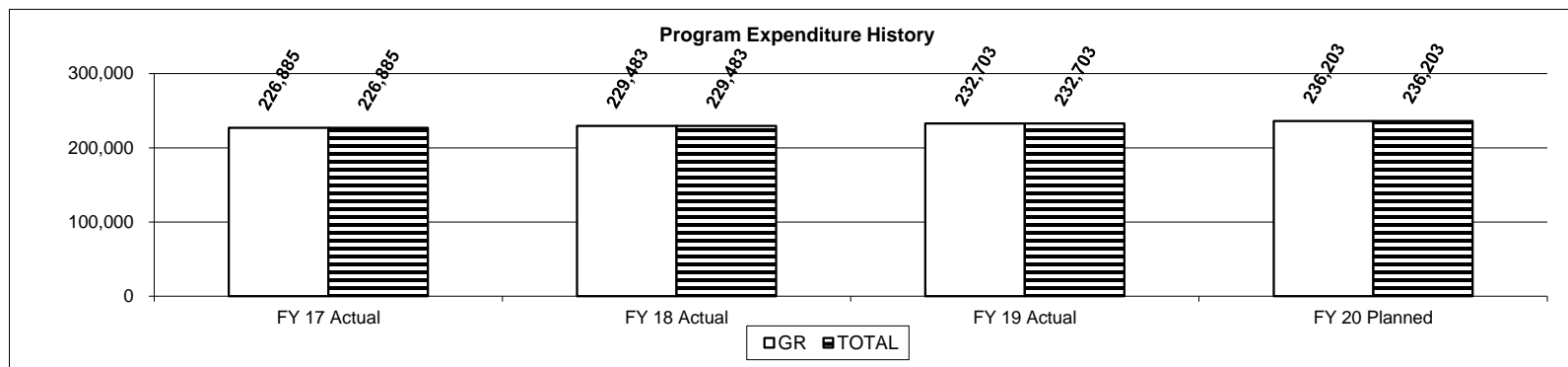
Department - Revenue/State Tax Commission

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.

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|---------------------------------|------------|------------|------------|------------|------------|
| 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 |
| Total Company Appraisals | 701 | 702 | 703 | 698 | 709 |

(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

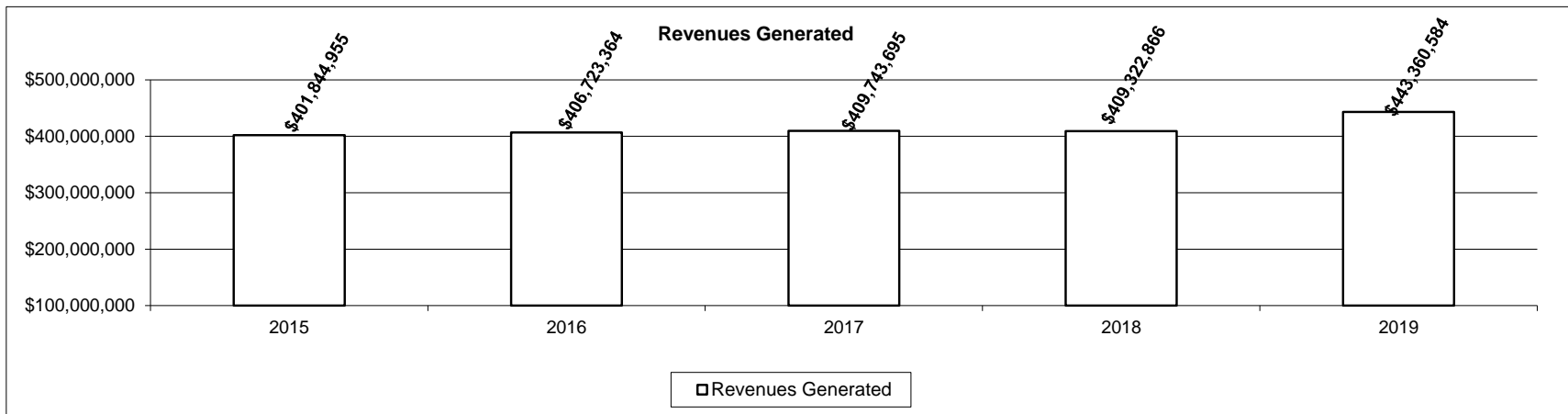
Program is found in the following core budget(s): State Tax Commission

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.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.165

Program Name - Original Assessment

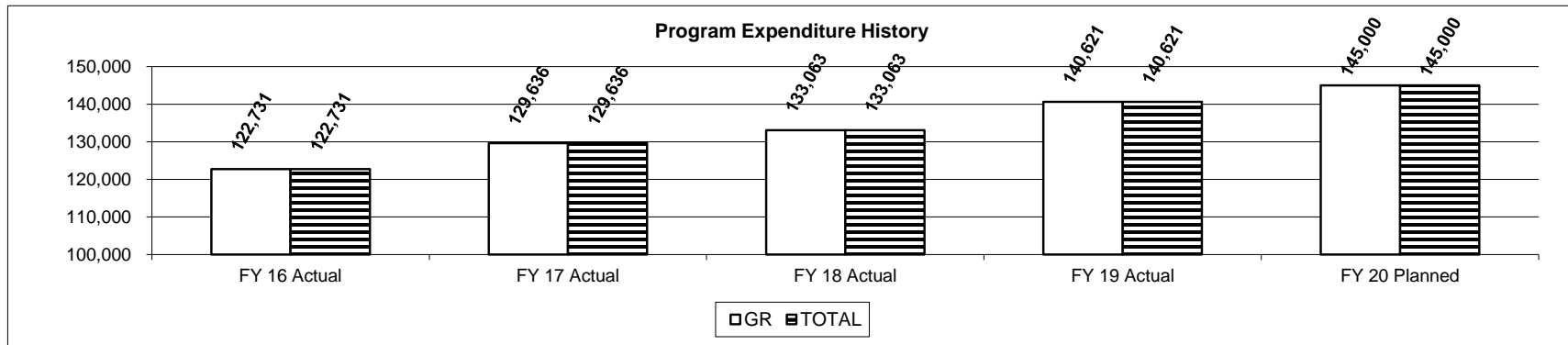
Program is found in the following core budget(s): State Tax Commission

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 |

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).

| Assessment Cycle | 2013-2014 | 2015-2016 | 2017-2018 | 2019-2020* |
|--------------------------------------|------------------|------------------|------------------|-------------------|
| Commercial Appraisal Studies | 56 | 51 | 51 | N/A |
| Residential Appraisal Studies | 18 | 3 | 0 | N/A |
| Residential Sales Studies | 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

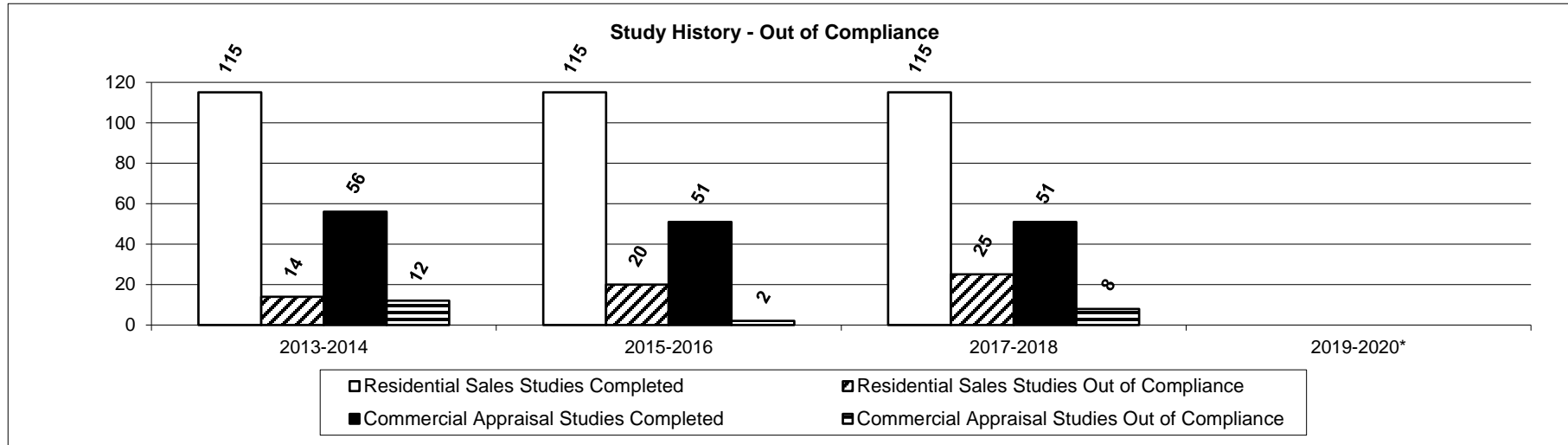
HB Section(s): 4.165 and 4.170

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

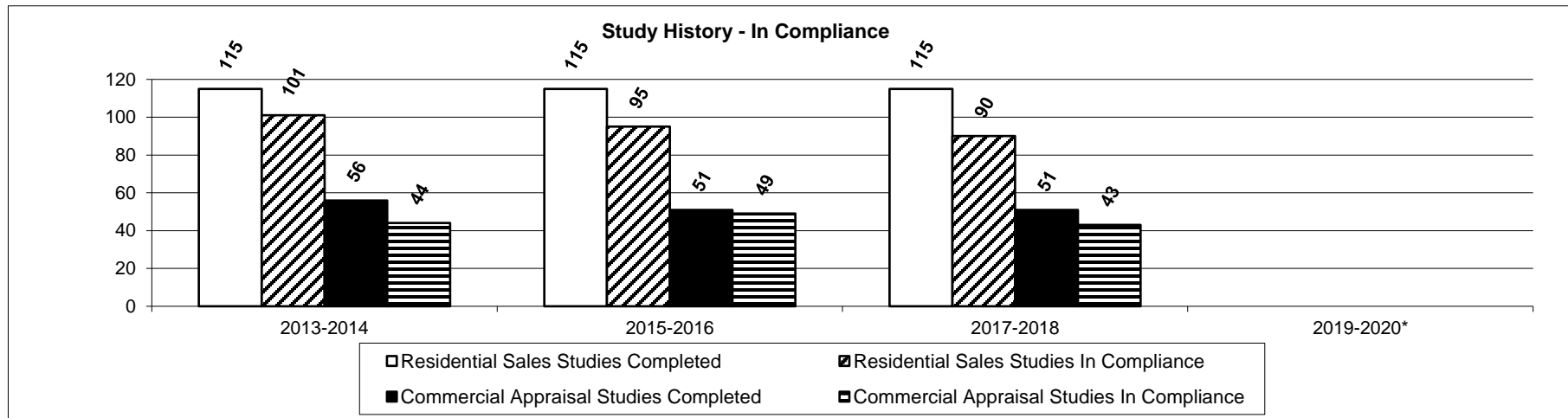
HB Section(s): 4.165 and 4.170

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

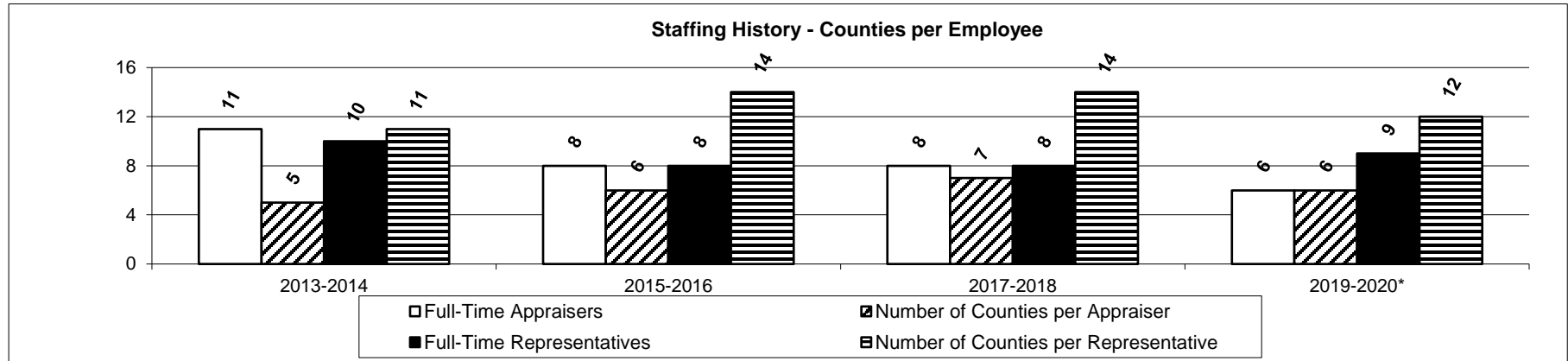
HB Section(s): 4.165 and 4.170

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

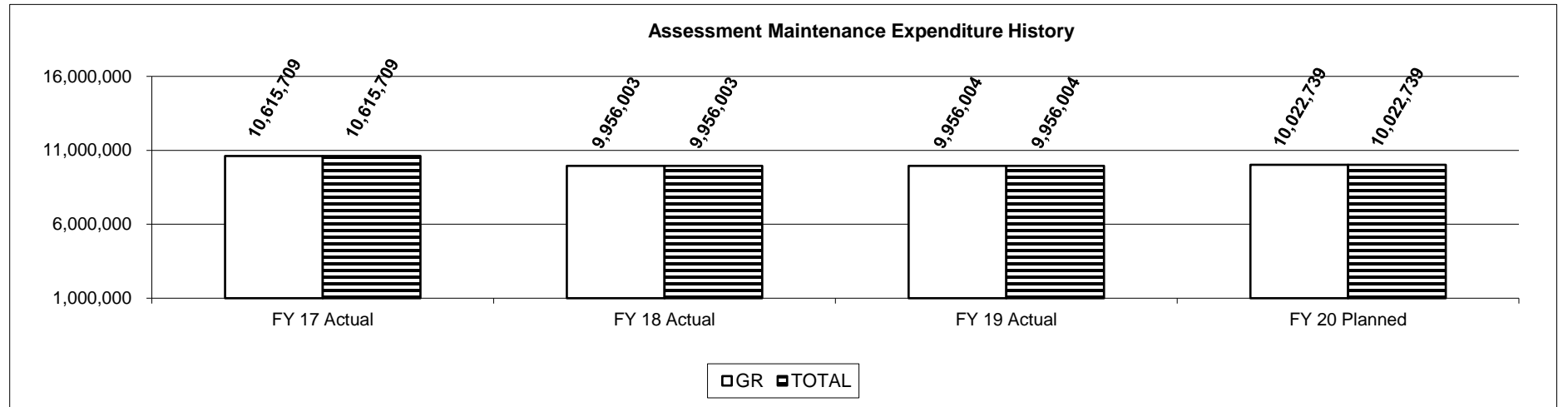
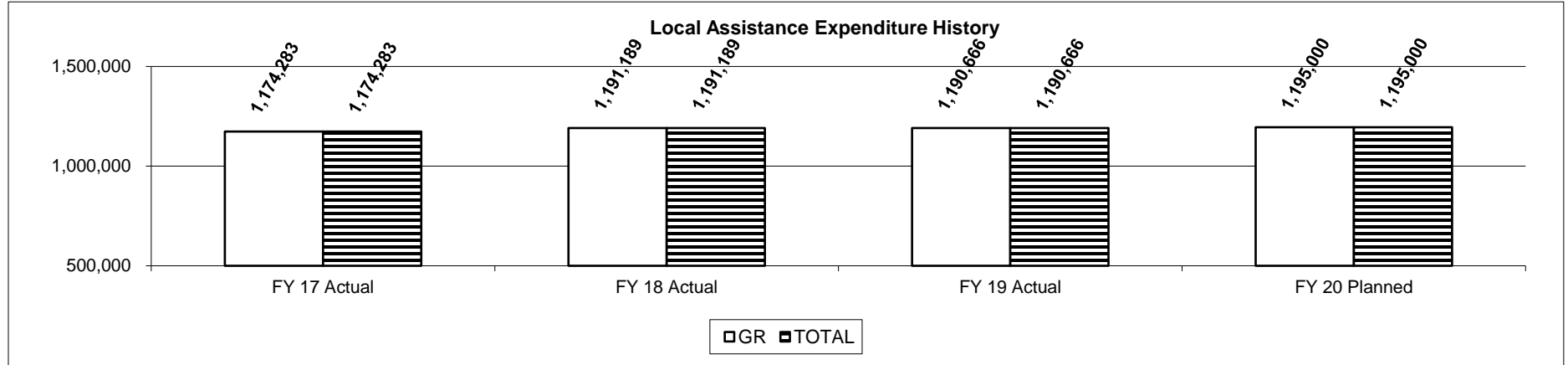
Department - Revenue/State Tax Commission

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

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|--------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| ASSESSMENT MAINTENANCE | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 9,956,004 | 0.00 | 10,022,739 | 0.00 | 10,022,739 | 0.00 | 10,022,739 | 0.00 | |
| TOTAL - PD | 9,956,004 | 0.00 | 10,022,739 | 0.00 | 10,022,739 | 0.00 | 10,022,739 | 0.00 | |
| TOTAL | 9,956,004 | 0.00 | 10,022,739 | 0.00 | 10,022,739 | 0.00 | 10,022,739 | 0.00 | |
| Assmnt Maint \$3/parcel 2019 Ct - 1860010 | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 31,536 | 0.00 | 31,536 | 0.00 | |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 31,536 | 0.00 | 31,536 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 31,536 | 0.00 | 31,536 | 0.00 | |
| GRAND TOTAL | \$9,956,004 | 0.00 | \$10,022,739 | 0.00 | \$10,054,275 | 0.00 | \$10,054,275 | 0.00 | |

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CORE DECISION ITEM

| | | |
|---------------------------------|-------------|--------|
| Department - Revenue | Budget Unit | 87016C |
| Division - State Tax Commission | | |
| Core - Assessment Maintenance | HB Section | 4.17 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|----------|----------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 10,022,739 | 0 | 0 | 10,022,739 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 10,022,739 | 0 | 0 | 10,022,739 |

| | | | | |
|-----|------|------|------|------|
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|----------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 10,022,739 | 0 | 0 | 10,022,739 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 10,022,739 | 0 | 0 | 10,022,739 |

| | | | | |
|-----|------|------|------|------|
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

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

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

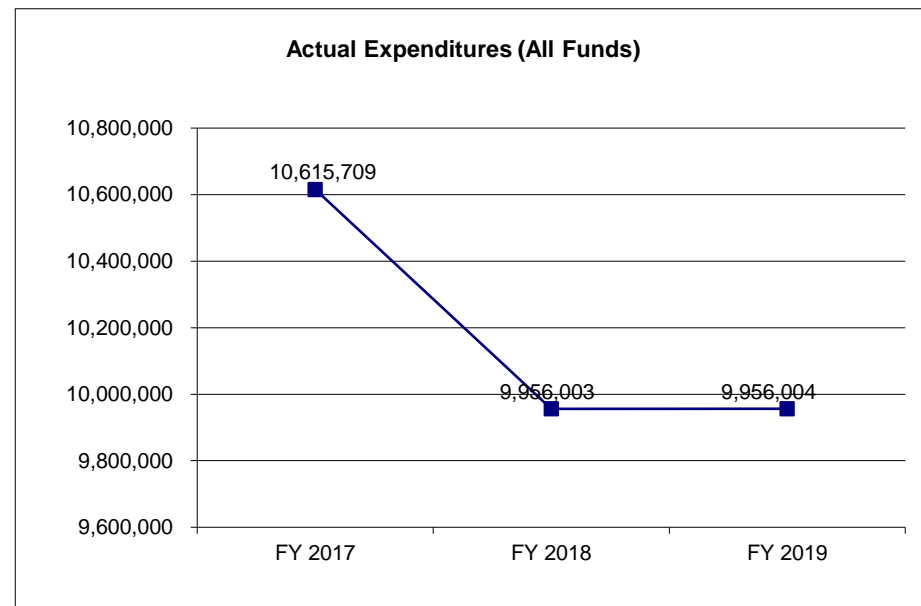
*Current Year restricted amount is as of July 1, 2016.

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

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-------------------|----------------|--------------|-------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 10,022,739 | 0 | 0 | 10,022,739 | |
| | Total | 0.00 | 10,022,739 | 0 | 0 | 10,022,739 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 10,022,739 | 0 | 0 | 10,022,739 | |
| | Total | 0.00 | 10,022,739 | 0 | 0 | 10,022,739 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 10,022,739 | 0 | 0 | 10,022,739 | |
| | Total | 0.00 | 10,022,739 | 0 | 0 | 10,022,739 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-------------------------------|--------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ASSESSMENT MAINTENANCE | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 9,956,004 | 0.00 | 10,022,739 | 0.00 | 10,022,739 | 0.00 | 10,022,739 | 0.00 |
| TOTAL - PD | 9,956,004 | 0.00 | 10,022,739 | 0.00 | 10,022,739 | 0.00 | 10,022,739 | 0.00 |
| GRAND TOTAL | \$9,956,004 | 0.00 | \$10,022,739 | 0.00 | \$10,022,739 | 0.00 | \$10,022,739 | 0.00 |
| GENERAL REVENUE | \$9,956,004 | 0.00 | \$10,022,739 | 0.00 | \$10,022,739 | 0.00 | \$10,022,739 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM

RANK: 5 OF 5

| | | |
|---|-------------|------------|
| Department - Revenue | Budget Unit | 87016C |
| Division - State Tax Commission | | |
| DI Name - Assmnt Maint \$3/parcel 2019 Ct | DI# 1860010 | HB Section |
| | | 4.17 |

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 |
| Total | 31,536 | 0 | 0 | 31,536 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|--------|
| | 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 |
| Total | 31,536 | 0 | 0 | 31,536 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

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

Other Funds:

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

| | | |
|---|-------------|-----------------|
| Department - Revenue | Budget Unit | 87016C |
| Division - State Tax Commission | | |
| DI Name - Assmnt Maint \$3/parcel 2019 Ct | DI# 1860010 | HB Section 4.17 |

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.

| 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 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | 31,536 | | | | | | 31,536 | | |
| Total PSD | <u>31,536</u> | | <u>0</u> | | <u>0</u> | | <u>31,536</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>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

| 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> | | | | | | | |
| 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 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | <u>31,536</u> | | <u>0</u> | | <u>0</u> | | <u>31,536</u> | | <u>0</u> |
| Total PSD | <u>31,536</u> | | <u>0</u> | | <u>0</u> | | <u>31,536</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>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

| | | | |
|---|-------------|-------------|---------------|
| 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> |

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).

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

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.

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 | FY 2021 | FY 2021 |
|--|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ASSESSMENT MAINTENANCE | | | | | | | | |
| Assmnt Maint \$3/parcel 2019 Ct - 1860010 | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 0 | 0.00 | 31,536 | 0.00 | 31,536 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 31,536 | 0.00 | 31,536 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$31,536 | 0.00 | \$31,536 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$31,536 | 0.00 | \$31,536 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

Overview

Missouri State Lottery

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

The Lottery's mission is to help fund educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

FY 19 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.

Department strategic overview: FY21 Budget

| | |
|----------------------------------|---|
| DEPARTMENT: | <i>Missouri Lottery</i> |
| DIRECTOR: | <i>May Scheve Reardon</i> |
| DEPARTMENT ASPIRATION: | We will be an innovative leader in the Lottery industry and a trusted and valued partner for public education. |
| HIGHLIGHTS FROM FY19-FY20 | <ul style="list-style-type: none"> •We transferred \$323 million to education in FY 19, the highest in Lottery history. •Lottery sales were \$1.5 billion in FY 19, the highest in Lottery history. •Lottery administrative expenses were 4.5% of sales in FY 19, compared to the FY 18 U.S. Lottery industry average of 6.74%. •The Lottery received an "Excellent" state audit rating in August 2019 for the audit of the two years ended June 30, 2018. In addition, we have received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report for each of the last 19 years. •We have 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. |
| FY21 PRIORITIES | <ul style="list-style-type: none"> •Increase the percentage of Missourians who play our games by 1.5 percent by optimizing our portfolio with product changes, new innovations, new partnerships and new player touchpoints. •Develop and implement a plan to protect Lottery profits from illegal gaming machines. •Expand succession plan to mitigate business interruption and develop and retain high-potential employees; reduce employee turnover; and implement employee development plans to improve employee satisfaction. •Develop and implement new and alternative sales and payment channels at retail. |
| FY22 PREVIEW | <ul style="list-style-type: none"> •Increase Lottery profit dollars transferred to education by a minimum of 1 percent annually over a five-year benchmark. •Implement improvements determined from review of all internal Lottery operations in order to create operational efficiencies and reduce operational costs. |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| LOTTERY COMMISSION - OPERATING | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| LOTTERY ENTERPRISE | 6,841,030 | 153.86 | 7,325,225 | 153.50 | 7,325,225 | 153.50 | 7,325,225 | 153.50 | |
| TOTAL - PS | 6,841,030 | 153.86 | 7,325,225 | 153.50 | 7,325,225 | 153.50 | 7,325,225 | 153.50 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| LOTTERY ENTERPRISE | 57,783,631 | 0.00 | 52,524,702 | 0.00 | 52,525,733 | 0.00 | 52,525,733 | 0.00 | |
| TOTAL - EE | 57,783,631 | 0.00 | 52,524,702 | 0.00 | 52,525,733 | 0.00 | 52,525,733 | 0.00 | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| LOTTERY ENTERPRISE | 1,395 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | |
| TOTAL - PD | 1,395 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | |
| TOTAL | 64,626,056 | 153.86 | 59,859,377 | 153.50 | 59,860,408 | 153.50 | 59,860,408 | 153.50 | |
| Pay Plan - 0000012 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 74,330 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 74,330 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 74,330 | 0.00 | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 107,769 | 0.00 | 107,769 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 107,769 | 0.00 | 107,769 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 107,769 | 0.00 | 107,769 | 0.00 | |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 32,913 | 0.00 | 32,913 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 32,913 | 0.00 | 32,913 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 32,913 | 0.00 | 32,913 | 0.00 | |

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DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | |
| 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 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 1,031 | 0.00 | 0 | 0.00 |
| Lottery Advertising Increase - 1860080 | | | | | | | | |
| 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 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 5,000,000 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$64,626,056 | 153.86 | \$59,859,377 | 153.50 | \$65,002,121 | 153.50 | \$60,075,420 | 153.50 |

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CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87212C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | OPERATING | HB Section | 4.180 |

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 |
| Total | 0 | 0 | 59,860,408 | 59,860,408 |
| FTE | 0.00 | 0.00 | 153.50 | 153.50 |

| | | | | |
|--------------------|---|---|-----------|-----------|
| Est. Fringe | 0 | 0 | 4,433,164 | 4,433,164 |
|--------------------|---|---|-----------|-----------|

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)

| | FY 2021 Governor's Recommendation | | | |
|--------------|-----------------------------------|-------------|-------------------|-------------------|
| | GR | Federal | Other | Total |
| PS | | | 7,325,225 | 7,325,225 |
| EE | | | 52,525,733 | 52,525,733 |
| PSD | | | 9,450 | 9,450 |
| TRF | | | 0 | 0 |
| Total | 0 | 0 | 59,860,408 | 59,860,408 |
| FTE | 0.00 | 0.00 | 153.50 | 153.50 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments and advertising to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri businesses and entertaining millions.

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

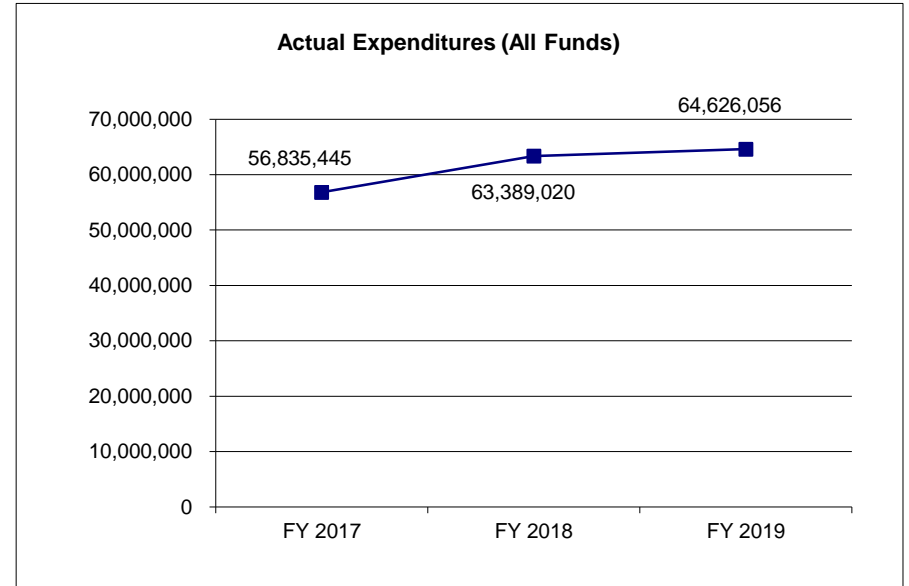
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87212C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | OPERATING | HB Section | 4.180 |

4. FINANCIAL HISTORY

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| 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 - OPERATIN**

5. CORE RECONCILIATION DETAIL

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----|------|--|-------------------------|---------------|-----------|----------------|-------------------|-------------------|--|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | 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 | |
| | | | | Total | 153.50 | 0 | 0 | 59,859,377 | 59,859,377 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| Core Reallocation | 735 | 9157 | | EE | 0.00 | 0 | 0 | 1,031 | 1,031 | FY 20 mileage reimbursement increase reallocation |
| NET DEPARTMENT CHANGES | | | | | 0.00 | 0 | 0 | 1,031 | 1,031 | |
| DEPARTMENT CORE REQUEST | | | | | | | | | | |
| | | | | 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 | |
| | | | | Total | 153.50 | 0 | 0 | 59,860,408 | 59,860,408 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | | |
| | | | | 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 | |
| | | | | Total | 153.50 | 0 | 0 | 59,860,408 | 59,860,408 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 131,792 | 3.98 | 137,015 | 4.00 | 137,015 | 4.00 | 137,015 | 4.00 |
| SR OFFICE SUPPORT ASSISTANT | 153,685 | 5.91 | 171,911 | 6.00 | 171,911 | 6.00 | 171,911 | 6.00 |
| COMPUTER OPER I | 23,517 | 0.79 | 30,612 | 1.00 | 30,612 | 1.00 | 30,612 | 1.00 |
| COMPUTER OPER II | 24,511 | 0.82 | 32,661 | 1.00 | 32,661 | 1.00 | 32,661 | 1.00 |
| COMPUTER OPER III | 58,849 | 1.60 | 63,714 | 2.00 | 63,714 | 2.00 | 63,714 | 2.00 |
| COMPUTER OPERATIONS SPV II | 40,652 | 0.79 | 55,409 | 1.00 | 55,409 | 1.00 | 55,409 | 1.00 |
| INFORMATION TECHNOLOGIST I | 110,894 | 3.28 | 138,910 | 3.00 | 138,910 | 3.00 | 138,910 | 3.00 |
| INFORMATION TECHNOLOGIST II | 42,321 | 1.00 | 42,985 | 1.00 | 42,985 | 1.00 | 42,985 | 1.00 |
| 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 | 158,086 | 3.00 |
| INFORMATION TECHNOLOGY SUPV | 76,139 | 1.00 | 81,094 | 1.00 | 81,094 | 1.00 | 81,094 | 1.00 |
| INFORMATION TECHNOLOGY SPEC I | 286,336 | 4.87 | 298,644 | 5.00 | 298,644 | 5.00 | 298,644 | 5.00 |
| INFORMATION TECHNOLOGY SPEC II | 62,877 | 1.00 | 64,915 | 1.00 | 64,915 | 1.00 | 64,915 | 1.00 |
| INFO TECHNOLOGY MANAGER | 83,035 | 1.00 | 84,962 | 1.00 | 84,962 | 1.00 | 84,962 | 1.00 |
| STOREKEEPER II | 87,677 | 3.00 | 108,173 | 3.00 | 108,173 | 3.00 | 108,173 | 3.00 |
| AUDITOR II | 48,189 | 1.00 | 48,941 | 1.00 | 48,941 | 1.00 | 48,941 | 1.00 |
| ACCOUNTANT I | 37,403 | 1.02 | 35,879 | 1.00 | 35,879 | 1.00 | 35,879 | 1.00 |
| ACCOUNTING SPECIALIST II | 54,597 | 1.00 | 56,156 | 1.00 | 56,156 | 1.00 | 56,156 | 1.00 |
| ACCOUNTING GENERALIST II | 86,202 | 2.00 | 88,975 | 2.00 | 88,975 | 2.00 | 88,975 | 2.00 |
| RESEARCH ANAL III | 57,250 | 1.09 | 52,518 | 1.00 | 52,518 | 1.00 | 52,518 | 1.00 |
| PUBLIC INFORMATION COOR | 151,233 | 3.73 | 235,121 | 4.00 | 185,121 | 4.00 | 185,121 | 4.00 |
| EXECUTIVE I | 323,160 | 9.26 | 346,279 | 9.00 | 346,279 | 9.00 | 346,279 | 9.00 |
| EXECUTIVE II | 86,178 | 2.00 | 88,951 | 2.00 | 88,951 | 2.00 | 88,951 | 2.00 |
| MANAGEMENT ANALYSIS SPEC II | 139,419 | 3.00 | 142,674 | 3.00 | 142,674 | 3.00 | 142,674 | 3.00 |
| MAINTENANCE SPV II | 48,972 | 1.04 | 50,277 | 1.00 | 50,277 | 1.00 | 50,277 | 1.00 |
| GRAPHIC ARTS SPEC III | 44,315 | 1.01 | 44,924 | 1.00 | 44,924 | 1.00 | 44,924 | 1.00 |
| LOTTERY CUSTOMER SERVICE REP | 214,154 | 7.73 | 237,337 | 7.50 | 237,337 | 7.50 | 237,337 | 7.50 |
| LOTTERY INSIDE SALES REP | 173,063 | 5.76 | 160,347 | 5.00 | 160,347 | 5.00 | 160,347 | 5.00 |
| LOTTERY SALES REPRESENTATIVE | 383,812 | 10.46 | 571,506 | 14.00 | 571,506 | 14.00 | 571,506 | 14.00 |
| LOTTERY INSIDE SALES SUPV | 77,250 | 2.00 | 79,114 | 2.00 | 79,114 | 2.00 | 79,114 | 2.00 |
| LOTTERY SALES COORDINATOR | 394,010 | 8.00 | 416,176 | 8.00 | 416,176 | 8.00 | 416,176 | 8.00 |
| LOTTERY INSIDE SALES REP II | 71,786 | 2.22 | 99,784 | 3.00 | 99,784 | 3.00 | 99,784 | 3.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATING CORE | | | | | | | | |
| LOTTERY SALES REP II | 1,197,086 | 30.23 | 1,105,792 | 27.00 | 1,105,792 | 27.00 | 1,105,792 | 27.00 |
| LOTTERY SECURITY SPECIALIST | 148,311 | 3.00 | 167,997 | 3.00 | 167,997 | 3.00 | 167,997 | 3.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 152,301 | 1.92 | 0 | 0.00 | 162,652 | 2.00 | 162,652 | 2.00 |
| 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 | 66,319 | 1.00 |
| RESEARCH MANAGER B1 | 62,800 | 1.00 | 64,127 | 1.00 | 64,127 | 1.00 | 64,127 | 1.00 |
| LOTTERY MGR B1 | 758,223 | 12.70 | 328,242 | 6.00 | 851,519 | 13.00 | 851,519 | 13.00 |
| 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 | 198,500 | 2.00 |
| DESIGNATED PRINCIPAL ASST DIV | 274,201 | 3.89 | 311,999 | 4.00 | 291,999 | 4.00 | 291,999 | 4.00 |
| MISCELLANEOUS PROFESSIONAL | 69,333 | 0.97 | 0 | 0.00 | 70,000 | 0.00 | 70,000 | 0.00 |
| SPECIAL ASST PARAPROFESSIONAL | 49,221 | 1.00 | 52,217 | 1.00 | 52,217 | 1.00 | 52,217 | 1.00 |
| PRINCIPAL ASST BOARD/COMMISSION | 117,903 | 1.00 | 120,053 | 1.00 | 120,053 | 1.00 | 120,053 | 1.00 |
| TOTAL - PS | 6,841,030 | 153.86 | 7,325,225 | 153.50 | 7,325,225 | 153.50 | 7,325,225 | 153.50 |
| TRAVEL, IN-STATE | 108,700 | 0.00 | 142,694 | 0.00 | 143,725 | 0.00 | 143,725 | 0.00 |
| TRAVEL, OUT-OF-STATE | 75,649 | 0.00 | 72,900 | 0.00 | 72,900 | 0.00 | 72,900 | 0.00 |
| FUEL & UTILITIES | 99,241 | 0.00 | 120,775 | 0.00 | 120,775 | 0.00 | 120,775 | 0.00 |
| SUPPLIES | 863,558 | 0.00 | 921,827 | 0.00 | 921,827 | 0.00 | 921,827 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 145,664 | 0.00 | 197,293 | 0.00 | 197,293 | 0.00 | 197,293 | 0.00 |
| COMMUNICATION SERV & SUPP | 299,804 | 0.00 | 341,600 | 0.00 | 341,600 | 0.00 | 341,600 | 0.00 |
| PROFESSIONAL SERVICES | 52,019,028 | 0.00 | 46,756,343 | 0.00 | 46,191,227 | 0.00 | 46,191,227 | 0.00 |
| HOUSEKEEPING & JANITORIAL SERV | 48,251 | 0.00 | 54,000 | 0.00 | 54,000 | 0.00 | 54,000 | 0.00 |
| M&R SERVICES | 1,248,546 | 0.00 | 1,065,655 | 0.00 | 1,238,155 | 0.00 | 1,238,155 | 0.00 |
| COMPUTER EQUIPMENT | 303,914 | 0.00 | 778,500 | 0.00 | 778,500 | 0.00 | 778,500 | 0.00 |
| MOTORIZED EQUIPMENT | 190,412 | 0.00 | 203,450 | 0.00 | 203,450 | 0.00 | 203,450 | 0.00 |
| OFFICE EQUIPMENT | 32,356 | 0.00 | 46,535 | 0.00 | 46,535 | 0.00 | 46,535 | 0.00 |
| OTHER EQUIPMENT | 622,087 | 0.00 | 871,703 | 0.00 | 871,703 | 0.00 | 871,703 | 0.00 |
| PROPERTY & IMPROVEMENTS | 274,541 | 0.00 | 460,000 | 0.00 | 460,000 | 0.00 | 460,000 | 0.00 |
| BUILDING LEASE PAYMENTS | 86,236 | 0.00 | 103,750 | 0.00 | 103,750 | 0.00 | 103,750 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 1,095,455 | 0.00 | 93,950 | 0.00 | 486,566 | 0.00 | 486,566 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---------------------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATING | | | | | | | | |
| CORE | | | | | | | | |
| MISCELLANEOUS EXPENSES | 270,189 | 0.00 | 293,727 | 0.00 | 293,727 | 0.00 | 293,727 | 0.00 |
| TOTAL - EE | 57,783,631 | 0.00 | 52,524,702 | 0.00 | 52,525,733 | 0.00 | 52,525,733 | 0.00 |
| REFUNDS | 1,395 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 |
| TOTAL - PD | 1,395 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 |
| GRAND TOTAL | \$64,626,056 | 153.86 | \$59,859,377 | 153.50 | \$59,860,408 | 153.50 | \$59,860,408 | 153.50 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$64,626,056 | 153.86 | \$59,859,377 | 153.50 | \$59,860,408 | 153.50 | \$59,860,408 | 153.50 |

| PROGRAM DESCRIPTION | | |
|--|--|--|
| Department | REVENUE | HB Section(s): <u>4.180-4.195</u> |
| Program Name | MISSOURI LOTTERY COMMISSION | |
| Program is found in the following core budget(s): | LOTTERY - OPERATING - OTHER FUNDS | |
| <p>1a. What strategic priority does this program address?</p> <p>Helps fund public education.</p> <p>1b. What does this program do?</p> <p>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.</p> <p>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.</p> <p>Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.</p> <p>2a. Provide an activity measure(s) for the program.</p> <p>1.) Lottery Retailers - 4,600 Lottery retailers across the state who received \$85.6 million in retailer commissions and incentives in FY 2019.</p> <p>2.) Lottery Players - \$1.0 billion paid to players in prizes in FY 2019.</p> <p>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.</p> <p>2b. Provide a measure(s) of the program's quality.</p> <p>1.) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2019 sales were \$1.5 billion, the highest in Missouri Lottery history.</p> <p>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.</p> | | |

PROGRAM DESCRIPTION

| | | |
|---|-----------------------------------|-----------------------------------|
| Department | REVENUE | HB Section(s): <u>4.180-4.195</u> |
| Program Name | MISSOURI LOTTERY COMMISSION | |
| Program is found in the following core budget(s): | LOTTERY - OPERATING - OTHER FUNDS | |

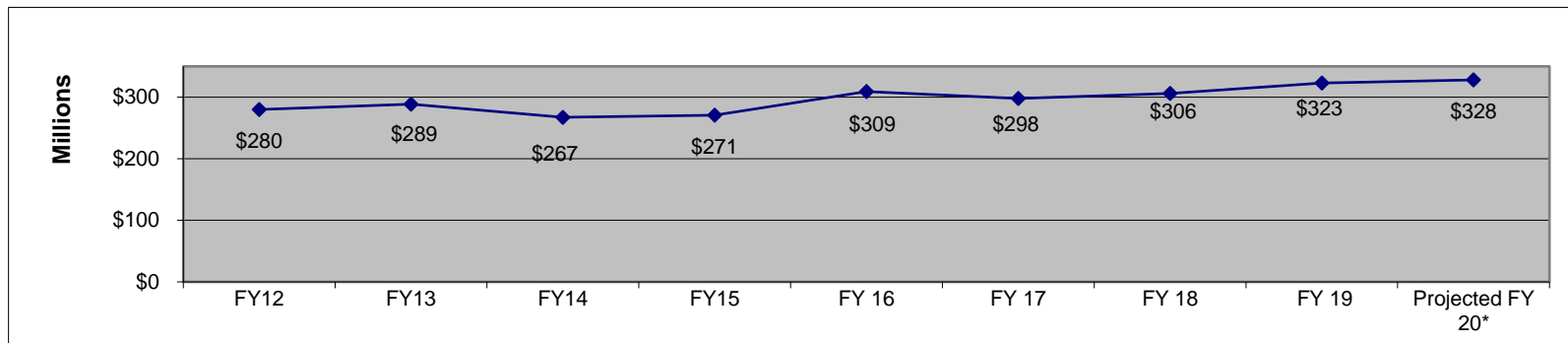
3.) Responsible Gaming - Missouri Lottery has achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who 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

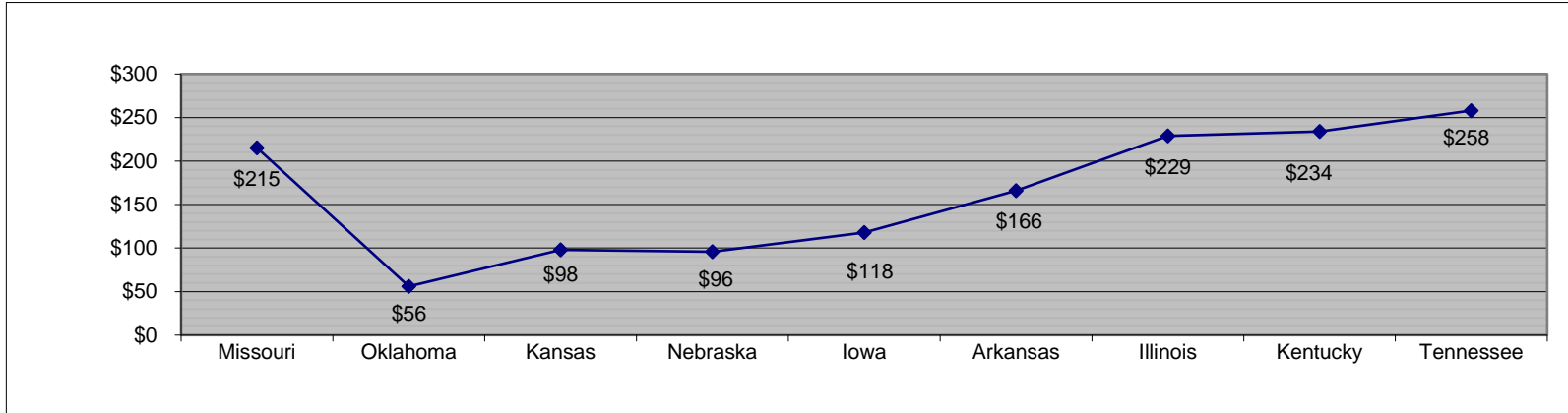


*Projected FY 20 is calculated as the previous five years' average plus 1% in order to neutralize/counterbalance fluctuations from jackpots and product mix in any one year, plus FY 19 proceeds not transferred until FY 20 of \$23.7 million

PROGRAM DESCRIPTION

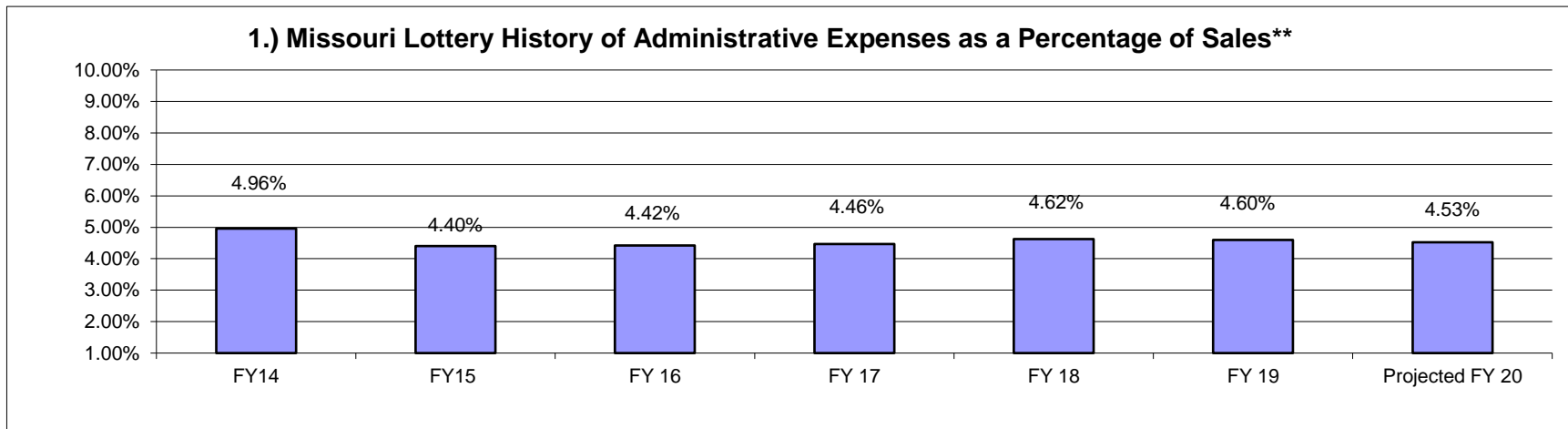
| | | |
|--|------------------------------------|-----------------------------------|
| Department | REVENUE | HB Section(s): 4.180-4.195 |
| Program Name | MISSOURI LOTTERY COMMISSION | |
| Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS | | |

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.

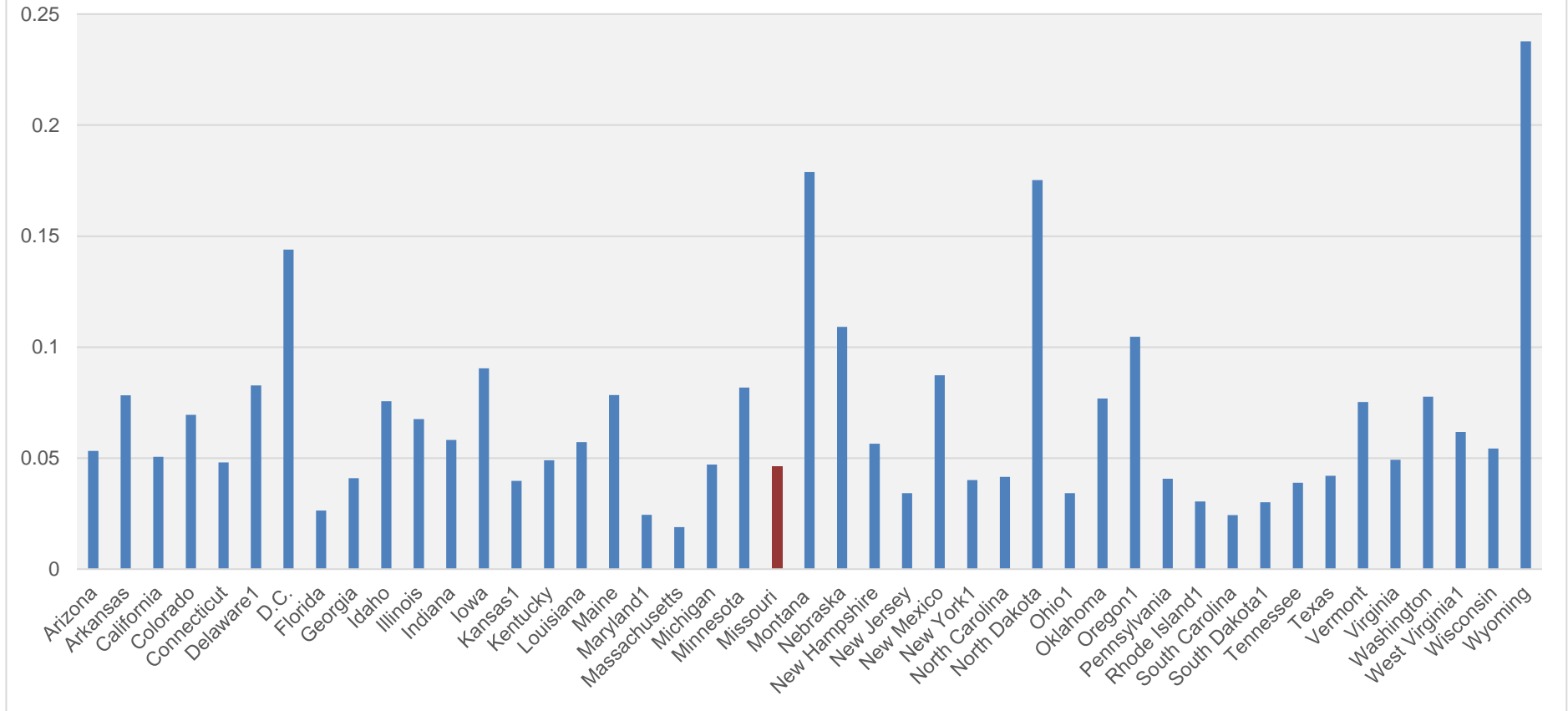


**Administrative expenses include ticket costs and related vendor fees, wages and benefits, depreciation, advertising and other general and administrative costs.

PROGRAM DESCRIPTION

| | | |
|--|------------------------------------|--|
| Department | REVENUE | HB Section(s): <u>4.180-4.195</u> |
| 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



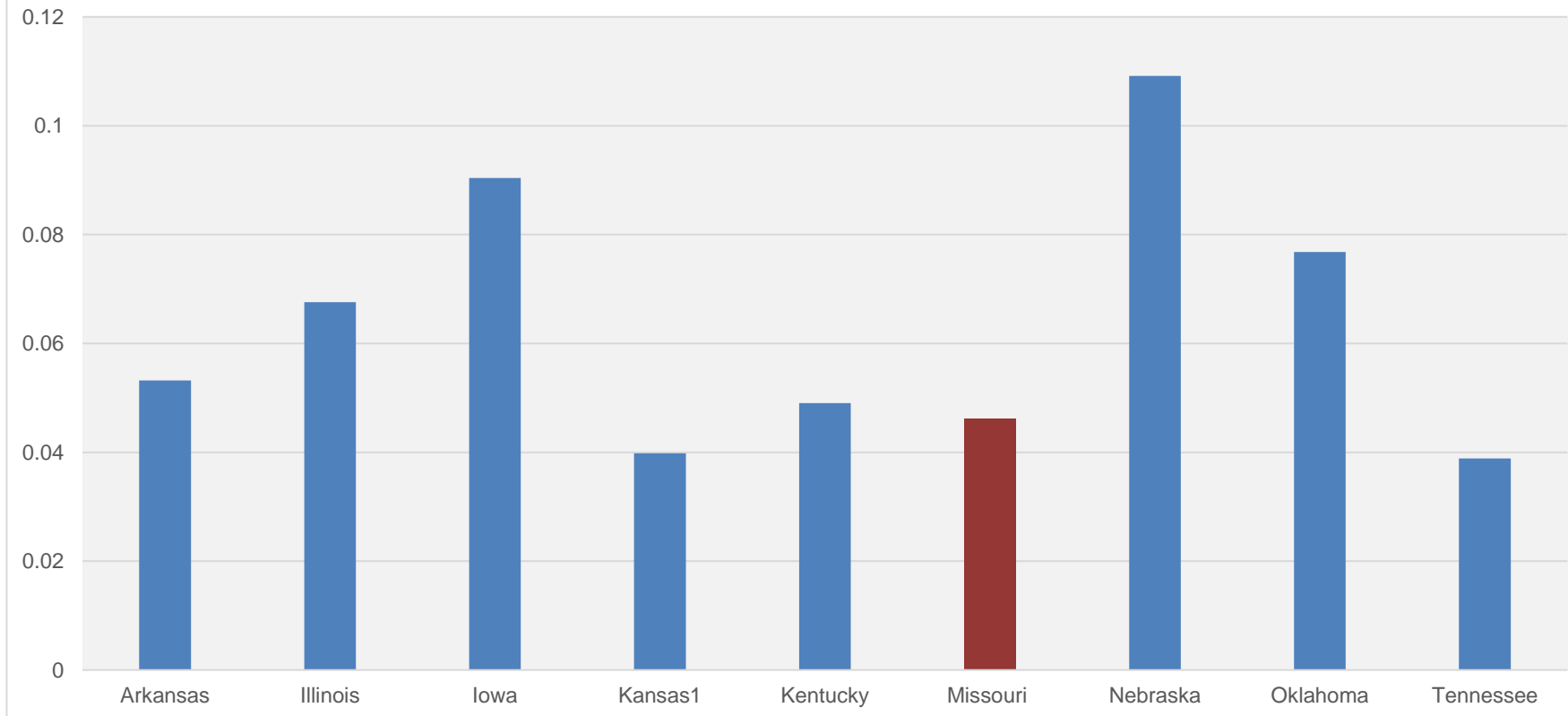
In FY 18, Missouri Lottery's administrative expenses were 4.62% of sales compared to the FY 18 U.S. Lottery industry average of 6.74%.

Source: *La Fleur's 2019 World Lottery Almanac* © 2019 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

| | | |
|---|------------------------------------|--|
| Department | REVENUE | HB Section(s): <u>4.180-4.195</u> |
| Program Name | MISSOURI LOTTERY COMMISSION | |
| Program is found in the following core budget(s): <u>LOTTERY - OPERATING - OTHER FUNDS</u> | | |

1b.) Contiguous States FY18 Administrative Expense as a Percentage of Sales



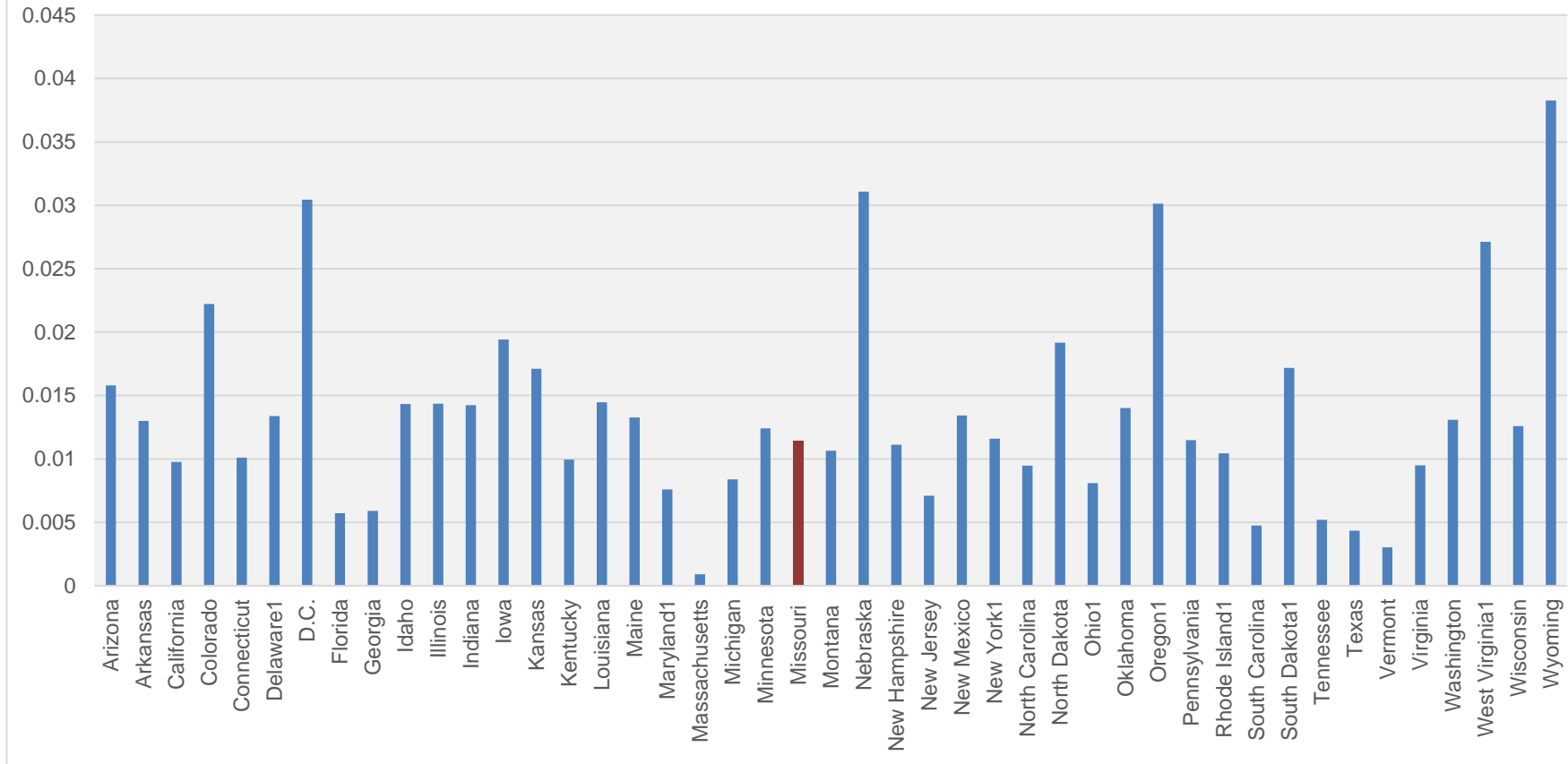
In FY 18, Missouri Lottery's administrative expenses were 4.62% of sales compared to the contiguous state lotteries' average of 6.35%.

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

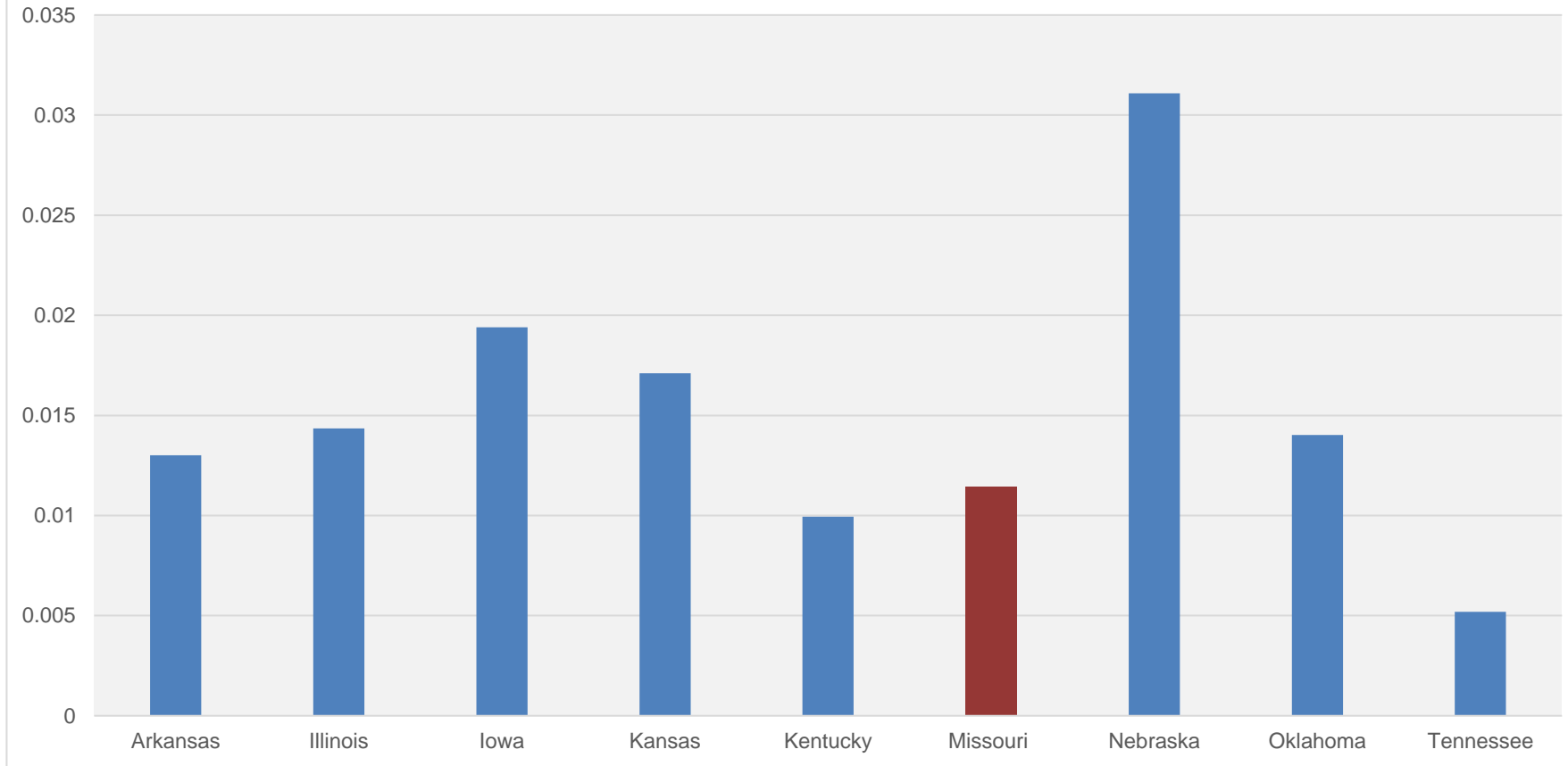
Department **REVENUE**

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%.

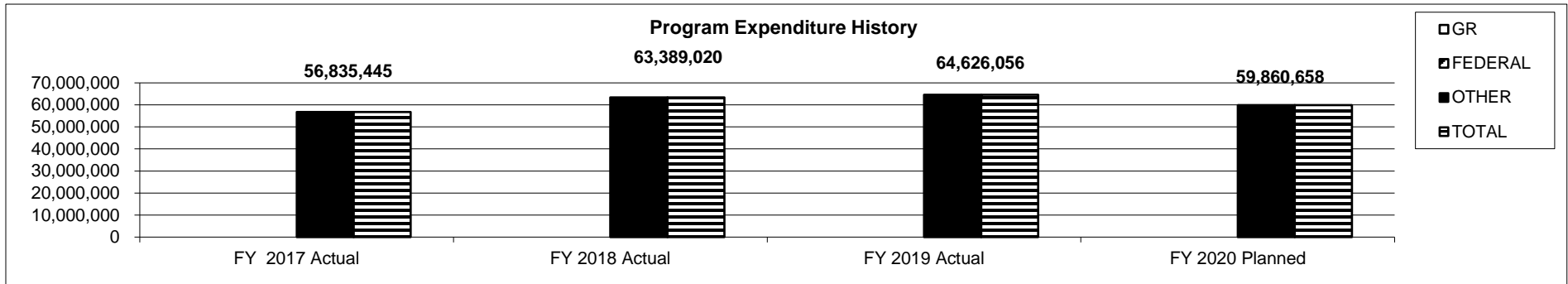
Source: *La Fleur's 2019 World Lottery Almanac* © 2019 TLF Publications, Inc. All rights reserved.

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

FLEXIBILITY REQUEST FORM

| | |
|---|--|
| BUDGET UNIT NUMBER: 87212C BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION HOUSE BILL SECTION: 4.180 | DEPARTMENT: REVENUE DIVISION: MISSOURI LOTTERY COMMISSION |
| 1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. | |
| DEPARTMENT REQUEST | |
| Fund - 0657 Lottery Enterprise Fund: Personal Services - \$754,024 - 10% Expense and Equipment - \$896,932 - 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 |
| None | 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. |

NEW DECISION ITEM

RANK: 2 OF

| | | |
|--------------------------------------|-------------|------------------|
| Department Revenue | Budget Unit | 87212N |
| Division Missouri Lottery Commission | | |
| DI Name FY 21 Pay Plan | DI# 0000012 | HB Section 4.180 |

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 74,330 | 74,330 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 97,891 | 97,891 |
| Total | 0 | 0 | 172,221 | 172,221 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|--------|--------|
| Est. Fringe | 0 | 0 | 23,860 | 23,860 |
|--------------------|---|---|--------|--------|

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

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Governor's Fiscal Year 2021 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2021. A corresponding transfer for the pay plan increase plus estimated fringes from the State Lottery Fund (0682) to the Lottery Enterprise Fund (0657) was also included.

NEW DECISION ITEM

RANK: 2 OF

| | | | | |
|--------------------------------------|----------------|-------------|-------------|--------|
| Department Revenue | | | Budget Unit | 87212N |
| Division Missouri Lottery Commission | | | | |
| DI Name | FY 21 Pay Plan | DI# 0000012 | HB Section | 4.180 |

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 2021 pay plan was based on personal service appropriations.

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

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | | | | | | | 0 | | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> |
| Grand Total | <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> |

| 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 |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | | | | | | | 0 | | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>74,330</u> | <u>0.0</u> | <u>74,330</u> | <u>0.0</u> | <u>0</u> |
| Transfers | | | | | | | 97,891 | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>97,891</u> | | <u>97,891</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>172,221</u> | <u>0.0</u> | <u>172,221</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 | FY 2021 | FY 2021 |
|--------------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,390 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,745 | 0.00 |
| COMPUTER OPER I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 311 | 0.00 |
| COMPUTER OPER II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 331 | 0.00 |
| COMPUTER OPER III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 647 | 0.00 |
| COMPUTER OPERATIONS SPV II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 562 | 0.00 |
| INFORMATION TECHNOLOGIST I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,409 | 0.00 |
| INFORMATION TECHNOLOGIST II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 436 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,604 | 0.00 |
| INFORMATION TECHNOLOGY SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 823 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,030 | 0.00 |
| INFORMATION TECHNOLOGY SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 659 | 0.00 |
| INFO TECHNOLOGY MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 862 | 0.00 |
| STOREKEEPER II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,098 | 0.00 |
| AUDITOR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 497 | 0.00 |
| ACCOUNTANT I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 364 | 0.00 |
| ACCOUNTING SPECIALIST II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 570 | 0.00 |
| ACCOUNTING GENERALIST II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 903 | 0.00 |
| RESEARCH ANAL III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 533 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,885 | 0.00 |
| EXECUTIVE I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,514 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 903 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,447 | 0.00 |
| MAINTENANCE SPV II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 510 | 0.00 |
| GRAPHIC ARTS SPEC III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 456 | 0.00 |
| LOTTERY CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,408 | 0.00 |
| LOTTERY INSIDE SALES REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,627 | 0.00 |
| LOTTERY SALES REPRESENTATIVE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,798 | 0.00 |
| LOTTERY INSIDE SALES SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 803 | 0.00 |
| LOTTERY SALES COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,223 | 0.00 |
| LOTTERY INSIDE SALES REP II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,012 | 0.00 |
| LOTTERY SALES REP II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,221 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--------------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| LOTTERY SECURITY SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,705 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,651 | 0.00 |
| HUMAN RESOURCES MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 673 | 0.00 |
| RESEARCH MANAGER B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 651 | 0.00 |
| LOTTERY MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 8,641 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,014 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,966 | 0.00 |
| MISCELLANEOUS PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 700 | 0.00 |
| SPECIAL ASST PARAPROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 530 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,218 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 74,330 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$74,330 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$74,330 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY FUND TRANSFER | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 97,891 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 97,891 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$97,891 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$97,891 | 0.00 |

NEW DECISION ITEM

RANK: 2 OF

| | | |
|---|-------------|------------------|
| Department Revenue | Budget Unit | 87212N |
| Division Missouri Lottery Commission | | |
| DI Name Pay Plan - FY 2020 Cost to Continue | DI# 0000013 | HB Section 4.180 |

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 107,769 | 107,769 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 107,769 | 107,769 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|--------|--------|
| Est. Fringe | 0 | 0 | 34,594 | 34,594 |
|--------------------|---|---|--------|--------|

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)

| | FY 2021 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 107,769 | 107,769 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 141,828 | 141,828 |
| Total | 0 | 0 | 249,597 | 249,597 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|--------|--------|
| Est. Fringe | 0 | 0 | 34,594 | 34,594 |
|--------------------|---|---|--------|--------|

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

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The 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) was also included in the Governor's Recommended Budget.

NEW DECISION ITEM

RANK: 2 OF

| | | | | |
|--------------------------------------|-------------------------------------|-------------|-------------|---------------|
| Department Revenue | | | Budget Unit | <u>87212N</u> |
| Division Missouri Lottery Commission | | | | |
| DI Name | Pay Plan - FY 2020 Cost to Continue | DI# 0000013 | HB Section | <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.

| 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 |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | | | | | 107,769 | | 107,769 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>107,769</u> | <u>0.0</u> | <u>107,769</u> | <u>0.0</u> | <u>0</u> |
| Transfers | | | | | 0 | | 0 | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>107,769</u> | <u>0.0</u> | <u>107,769</u> | <u>0.0</u> | <u>0</u> |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | | | | | 107,769 | | 107,769 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>107,769</u> | <u>0.0</u> | <u>107,769</u> | <u>0.0</u> | <u>0</u> |
| Transfers | | | | | 141,828 | | 141,828 | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>141,828</u> | | <u>141,828</u> | | <u>0</u> |

NEW DECISION ITEM

RANK: 2 OF

| | | | | | |
|--------------------------------------|-------------------------------------|-------------|----------|-------------|----------------|
| Department Revenue | | | | Budget Unit | <u>87212N</u> |
| Division Missouri Lottery Commission | | | | | |
| DI Name | Pay Plan - FY 2020 Cost to Continue | DI# 0000013 | | HB Section | <u>4.180</u> |
| | | | | | |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>249,597</u> |
| | | | | <u>0.0</u> | <u>249,597</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 | FY 2021 | FY 2021 |
|---|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 2,025 | 0.00 | 2,025 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 2,541 | 0.00 | 2,541 | 0.00 |
| COMPUTER OPER I | 0 | 0.00 | 0 | 0.00 | 452 | 0.00 | 452 | 0.00 |
| COMPUTER OPER II | 0 | 0.00 | 0 | 0.00 | 454 | 0.00 | 454 | 0.00 |
| COMPUTER OPER III | 0 | 0.00 | 0 | 0.00 | 942 | 0.00 | 942 | 0.00 |
| COMPUTER OPERATIONS SPV II | 0 | 0.00 | 0 | 0.00 | 792 | 0.00 | 792 | 0.00 |
| INFORMATION TECHNOLOGIST I | 0 | 0.00 | 0 | 0.00 | 2,034 | 0.00 | 2,034 | 0.00 |
| INFORMATION TECHNOLOGIST II | 0 | 0.00 | 0 | 0.00 | 635 | 0.00 | 635 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 0 | 0.00 | 0 | 0.00 | 2,336 | 0.00 | 2,336 | 0.00 |
| INFORMATION TECHNOLOGY SUPV | 0 | 0.00 | 0 | 0.00 | 1,198 | 0.00 | 1,198 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 0 | 0.00 | 0 | 0.00 | 4,391 | 0.00 | 4,391 | 0.00 |
| INFORMATION TECHNOLOGY SPEC II | 0 | 0.00 | 0 | 0.00 | 959 | 0.00 | 959 | 0.00 |
| INFO TECHNOLOGY MANAGER | 0 | 0.00 | 0 | 0.00 | 1,256 | 0.00 | 1,256 | 0.00 |
| STOREKEEPER II | 0 | 0.00 | 0 | 0.00 | 1,599 | 0.00 | 1,599 | 0.00 |
| AUDITOR II | 0 | 0.00 | 0 | 0.00 | 723 | 0.00 | 723 | 0.00 |
| ACCOUNTANT I | 0 | 0.00 | 0 | 0.00 | 530 | 0.00 | 530 | 0.00 |
| ACCOUNTING SPECIALIST II | 0 | 0.00 | 0 | 0.00 | 830 | 0.00 | 830 | 0.00 |
| ACCOUNTING GENERALIST II | 0 | 0.00 | 0 | 0.00 | 1,315 | 0.00 | 1,315 | 0.00 |
| RESEARCH ANAL III | 0 | 0.00 | 0 | 0.00 | 776 | 0.00 | 776 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 3,343 | 0.00 | 3,343 | 0.00 |
| EXECUTIVE I | 0 | 0.00 | 0 | 0.00 | 5,089 | 0.00 | 5,089 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 1,315 | 0.00 | 1,315 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 2,074 | 0.00 | 2,074 | 0.00 |
| MAINTENANCE SPV II | 0 | 0.00 | 0 | 0.00 | 743 | 0.00 | 743 | 0.00 |
| GRAPHIC ARTS SPEC III | 0 | 0.00 | 0 | 0.00 | 664 | 0.00 | 664 | 0.00 |
| LOTTERY CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 3,507 | 0.00 | 3,507 | 0.00 |
| LOTTERY INSIDE SALES REP | 0 | 0.00 | 0 | 0.00 | 2,361 | 0.00 | 2,361 | 0.00 |
| LOTTERY SALES REPRESENTATIVE | 0 | 0.00 | 0 | 0.00 | 8,306 | 0.00 | 8,306 | 0.00 |
| LOTTERY INSIDE SALES SUPV | 0 | 0.00 | 0 | 0.00 | 1,169 | 0.00 | 1,169 | 0.00 |
| LOTTERY SALES COORDINATOR | 0 | 0.00 | 0 | 0.00 | 6,150 | 0.00 | 6,150 | 0.00 |
| LOTTERY INSIDE SALES REP II | 0 | 0.00 | 0 | 0.00 | 1,456 | 0.00 | 1,456 | 0.00 |
| LOTTERY SALES REP II | 0 | 0.00 | 0 | 0.00 | 16,342 | 0.00 | 16,342 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | |
| LOTTERY SECURITY SPECIALIST | 0 | 0.00 | 0 | 0.00 | 2,483 | 0.00 | 2,483 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 0 | 0.00 | 0 | 0.00 | 2,404 | 0.00 | 2,404 | 0.00 |
| HUMAN RESOURCES MGR B1 | 0 | 0.00 | 0 | 0.00 | 980 | 0.00 | 980 | 0.00 |
| RESEARCH MANAGER B1 | 0 | 0.00 | 0 | 0.00 | 948 | 0.00 | 948 | 0.00 |
| LOTTERY MGR B1 | 0 | 0.00 | 0 | 0.00 | 12,584 | 0.00 | 12,584 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 2,906 | 0.00 | 2,906 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 4,611 | 0.00 | 4,611 | 0.00 |
| SPECIAL ASST PARAPROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 772 | 0.00 | 772 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 1,774 | 0.00 | 1,774 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 107,769 | 0.00 | 107,769 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$107,769 | 0.00 | \$107,769 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$107,769 | 0.00 | \$107,769 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY FUND TRANSFER | | | | | | | | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 141,828 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 141,828 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$141,828 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$141,828 | 0.00 |

NEW DECISION ITEM
RANK: 2 OF

| | |
|--|----------------------------------|
| Department Revenue | Budget Unit <u>87212N</u> |
| Division <u>Missouri Lottery Commission</u> | |
| DI Name <u>Market Adjustment Pay Plan - FY 2020</u> | |
| Cost to Continue <u>DI# 0000014</u> | HB Section <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 |
| Total | 0 | 0 | 32,913 | 32,913 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|----------|----------|---------------|---------------|
| Est. Fringe | <u>0</u> | <u>0</u> | <u>10,565</u> | <u>10,565</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Lottery Enterprise Fund (0657)

| FY 2021 Governor's Recommendation | | | | |
|-----------------------------------|-------------|-------------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 32,913 | 32,913 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 43,326 | 43,326 |
| Total | 0 | 0 | 76,239 | 76,239 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|----------|----------|---------------|---------------|
| Est. Fringe | <u>0</u> | <u>0</u> | <u>10,565</u> | <u>10,565</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The 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) was also included in the Governor's Recommended Budget.

NEW DECISION ITEM

RANK: 2 OF

| | | |
|--|-------------|------------------|
| Department Revenue | Budget Unit | 87212N |
| Division Missouri Lottery Commission | | |
| DI Name Market Adjustment Pay Plan - FY 2020 | | |
| Cost to Continue | DI# 0000014 | HB Section 4.180 |

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.

| 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 |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100-Salaries and Wages | | | | | 32,913 | | 32,913 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 32,913 | 0.0 | 32,913 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 32,913 | 0.0 | 32,913 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 100-Salaries and Wages | | | | | 32,913 | | 32,913 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 32,913 | 0.0 | 32,913 | 0.0 | 0 |
| Transfers | | | | | 43,326 | | 43,326 | | |
| Total TRF | 0 | | 0 | | 43,326 | | 43,326 | | 0 |

NEW DECISION ITEM

RANK: 2 **OF**

| | | | | | | | | | | |
|--|--|-------------|-----|-------------|-----|--------|-----|--------|-----|---|
| Department Revenue | | | | Budget Unit | | | | 87212N | | |
| Division Missouri Lottery Commission | | | | | | | | | | |
| DI Name Market Adjustment Pay Plan - FY 2020 | | | | | | | | | | |
| Cost to Continue | | DI# 0000014 | | HB Section | | 4.180 | | | | |
| Grand Total | | 0 | 0.0 | 0 | 0.0 | 76,239 | 0.0 | 76,239 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | |
| COMPUTER OPER II | 0 | 0.00 | 0 | 0.00 | 1,923 | 0.00 | 1,923 | 0.00 |
| COMPUTER OPERATIONS SPV II | 0 | 0.00 | 0 | 0.00 | 1,835 | 0.00 | 1,835 | 0.00 |
| INFORMATION TECHNOLOGIST I | 0 | 0.00 | 0 | 0.00 | 1,278 | 0.00 | 1,278 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 0 | 0.00 | 0 | 0.00 | 1,509 | 0.00 | 1,509 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 8,933 | 0.00 | 8,933 | 0.00 |
| EXECUTIVE I | 0 | 0.00 | 0 | 0.00 | 1,918 | 0.00 | 1,918 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 2,301 | 0.00 | 2,301 | 0.00 |
| LOTTERY INSIDE SALES REP | 0 | 0.00 | 0 | 0.00 | 614 | 0.00 | 614 | 0.00 |
| LOTTERY SALES REPRESENTATIVE | 0 | 0.00 | 0 | 0.00 | 9,474 | 0.00 | 9,474 | 0.00 |
| LOTTERY INSIDE SALES REP II | 0 | 0.00 | 0 | 0.00 | 1,278 | 0.00 | 1,278 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 1,850 | 0.00 | 1,850 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 32,913 | 0.00 | 32,913 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$32,913 | 0.00 | \$32,913 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$32,913 | 0.00 | \$32,913 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY FUND TRANSFER | | | | | | | | |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 43,326 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 43,326 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$43,326 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$43,326 | 0.00 |

NEW DECISION ITEM

RANK: 2 OF

| | | |
|---|-------------|------------------|
| Department Revenue | Budget Unit | 87212N |
| Division Missouri Lottery Commission | | |
| DI Name Mileage Reimbursement Rate Increase | DI# 0000015 | HB Section 4.180 |

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 1,031 | 1,031 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 1,031 | 1,031 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

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

Other Funds: Lottery Enterprise Fund (0657)

| | 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 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

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

Other Funds:

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: Mileage Reimbursement Rate Increase | |

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

| | | |
|---|-------------|------------------|
| Department Revenue | Budget Unit | 87212N |
| Division Missouri Lottery Commission | | |
| DI Name Mileage Reimbursement Rate Increase | DI# 0000015 | HB Section 4.180 |

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 - Travel, In-State | | | | | 1,031 | | 1,031 | | |
| Total EE | 0 | | 0 | | 1,031 | | 1,031 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 1,031 | 0.0 | 1,031 | 0.0 | 0 |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|--|------------|-------------|------------|-------------|----------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Mileage Reimburse Rate Incr - 0000015 | | | | | | | | |
| TRAVEL, IN-STATE | 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 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$1,031 | 0.00 | \$0 | 0.00 |
| 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

| | | |
|--------------------------------------|-------------|------------------|
| Department Revenue | Budget Unit | 87212N |
| Division Missouri Lottery Commission | | |
| DI Name Lottery Advertising Increase | DI#1860080 | HB Section 4.180 |

1. AMOUNT OF REQUEST

| | FY 2021 Budget Request | | | |
|-------|------------------------|---------|-----------|-----------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 5,000,000 | 5,000,000 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 5,000,000 | 5,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|-----------|-----------|
| Est. Fringe | 0 | 0 | 1,605,000 | 1,605,000 |
|--------------------|---|---|-----------|-----------|

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)

| | 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 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds:

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: Restoration of budget cut. | |

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.

NEW DECISION ITEM

RANK: 2 OF

| | | |
|---|--------------------|-------------------------|
| Department Revenue | Budget Unit | 87212N |
| Division Missouri Lottery Commission | | |
| DI Name Lottery Advertising Increase | DI#1860080 | HB Section 4.180 |

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.

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 |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 400 - Professional Services | | | | | 5,000,000 | | 5,000,000 | 0.0 | |
| Total EE | 0 | 0.0 | 0 | 0.0 | 5,000,000 | 0.0 | 5,000,000 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 5,000,000 | 0.0 | 5,000,000 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| 400 - Professional Services | | | | | | | 0 | 0.0 | |
| Total EE | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|---|------------|-------------|------------|-------------|--------------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Lottery Advertising Increase - 1860080 | | | | | | | | |
| PROFESSIONAL SERVICES | 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 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$5,000,000 | 0.00 | \$0 | 0.00 |
| 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 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| LOTTERY COMMISSION - PRIZES | | | | | | | | | |
| CORE | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| STATE LOTTERY FUND | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | |
| TOTAL - EE | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | |
| TOTAL | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | |
| GRAND TOTAL | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | |

CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87213C |
| Division | MISSOURI LOTTERY COMMISSION | HB Section | 4.185 |
| Core - | PRIZES | | |

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 | 174,075,218 | 174,075,218 | EE | 0 | 0 | 174,075,218 | 174,075,218 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 174,075,218 | 174,075,218 | Total | 0 | 0 | 174,075,218 | 174,075,218 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: State Lottery Fund (0682)

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

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

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

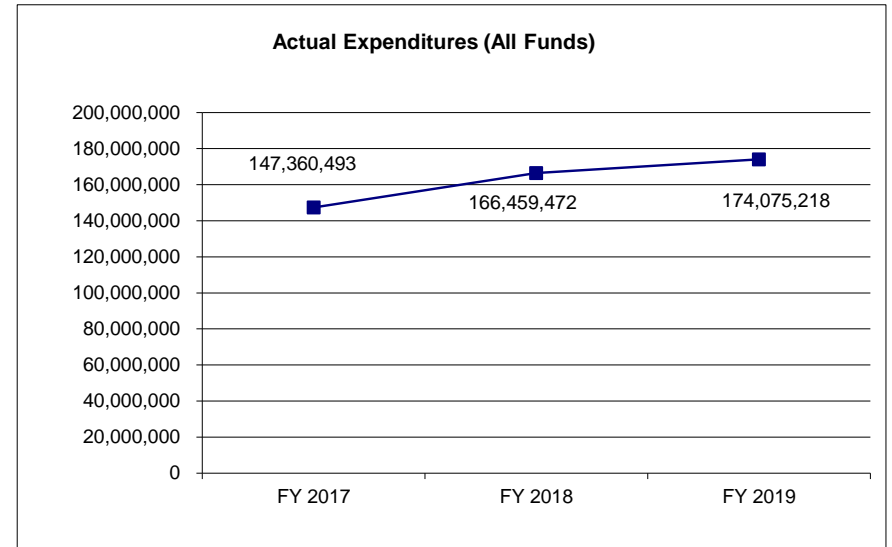
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87213C |
| Division | MISSOURI LOTTERY COMMISSION | HB Section | 4.185 |
| Core - | PRIZES | | |

4. FINANCIAL HISTORY

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr |
|---------------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|
| 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

**DEPARTMENT OF REVENUE
LOTTERY COMMISSION - PRIZES**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|------------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - PRIZES | | | | | | | | |
| CORE | | | | | | | | |
| MISCELLANEOUS EXPENSES | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 |
| TOTAL - EE | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 |
| GRAND TOTAL | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| LOTTERY FUND TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| STATE LOTTERY FUND | 70,000,000 | 0.00 | 76,294,439 | 0.00 | 76,294,439 | 0.00 | 76,294,439 | 0.00 | |
| TOTAL - TRF | 70,000,000 | 0.00 | 76,294,439 | 0.00 | 76,294,439 | 0.00 | 76,294,439 | 0.00 | |
| TOTAL | 70,000,000 | 0.00 | 76,294,439 | 0.00 | 76,294,439 | 0.00 | 76,294,439 | 0.00 | |
| Pay Plan - 0000012 | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| STATE LOTTERY FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 97,891 | 0.00 | |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 97,891 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 97,891 | 0.00 | |
| Pay Plan FY20-Cost to Continue - 0000013 | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| STATE LOTTERY FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 141,828 | 0.00 | |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 141,828 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 141,828 | 0.00 | |
| Market Adj Pay PI FY20 C-to-C - 0000014 | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| STATE LOTTERY FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 43,326 | 0.00 | |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 43,326 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 43,326 | 0.00 | |
| GRAND TOTAL | \$70,000,000 | 0.00 | \$76,294,439 | 0.00 | \$76,294,439 | 0.00 | \$76,577,484 | 0.00 | |

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CORE DECISION ITEM

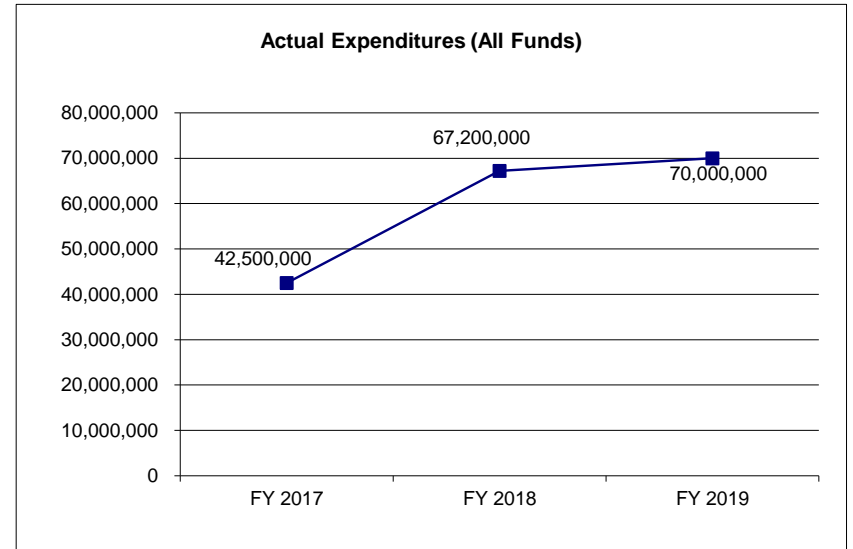
| | | | | | | | | | |
|---|-----------------------------|---------|------------|------------|---|-----------------------------------|---------|------------|------------|
| Department | REVENUE | | | | Budget Unit | 87215C | | | |
| Division | MISSOURI LOTTERY COMMISSION | | | | | | | | |
| Core - | TRANSFER FOR OPERATIONS | | | | HB Section | 4.19 | | | |
| 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 | 76,294,439 | 76,294,439 | TRF | 0 | 0 | 76,294,439 | 76,294,439 |
| Total | 0 | 0 | 76,294,439 | 76,294,439 | Total | 0 | 0 | 76,294,439 | 76,294,439 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | State Lottery Fund (0682) | | | | Other Funds: | State Lottery Fund (0682) | | | |
| 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

| | | | |
|-------------------|-----------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87215C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | TRANSFER FOR OPERATIONS | HB Section | 4.19 |

4. FINANCIAL HISTORY

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| 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

DEPARTMENT OF REVENUE
LOTTERY FUND TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------------|-------------|----------|----------|-------------------|-------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 76,294,439 | 76,294,439 | |
| | Total | 0.00 | 0 | 0 | 76,294,439 | 76,294,439 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 76,294,439 | 76,294,439 | |
| | Total | 0.00 | 0 | 0 | 76,294,439 | 76,294,439 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 76,294,439 | 76,294,439 | |
| | Total | 0.00 | 0 | 0 | 76,294,439 | 76,294,439 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-----------------------|--------------|---------|--------------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY FUND TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 70,000,000 | 0.00 | 76,294,439 | 0.00 | 76,294,439 | 0.00 | 76,294,439 | 0.00 |
| TOTAL - TRF | 70,000,000 | 0.00 | 76,294,439 | 0.00 | 76,294,439 | 0.00 | 76,294,439 | 0.00 |
| GRAND TOTAL | \$70,000,000 | 0.00 | \$76,294,439 | 0.00 | \$76,294,439 | 0.00 | \$76,294,439 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$70,000,000 | 0.00 | \$76,294,439 | 0.00 | \$76,294,439 | 0.00 | \$76,294,439 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|--|
| Decision Item | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| LOTTERY COMMISSION-TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| STATE LOTTERY FUND | 323,000,000 | 0.00 | 333,000,000 | 0.00 | 309,000,000 | 0.00 | 333,000,000 | 0.00 | |
| TOTAL - TRF | 323,000,000 | 0.00 | 333,000,000 | 0.00 | 309,000,000 | 0.00 | 333,000,000 | 0.00 | |
| TOTAL | 323,000,000 | 0.00 | 333,000,000 | 0.00 | 309,000,000 | 0.00 | 333,000,000 | 0.00 | |
| GRAND TOTAL | \$323,000,000 | 0.00 | \$333,000,000 | 0.00 | \$309,000,000 | 0.00 | \$333,000,000 | 0.00 | |

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CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87218C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | TRANSFER TO LOTTERY PROCEEDS FUND | HB Section | 4.195 |

1. CORE FINANCIAL SUMMARY

| | FY 2021 Budget Request | | | |
|--------------|------------------------|----------|--------------------|--------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 309,000,000 | 309,000,000 |
| Total | 0 | 0 | 309,000,000 | 309,000,000 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: State Lottery Fund (0682)

| | 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 | 333,000,000 | 333,000,000 |
| Total | 0 | 0 | 333,000,000 | 333,000,000 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

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

Other Funds: State 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 |
|--------------------------------------|-----------------------|
| 2015 | 270,701,018 |
| 2016 | 308,993,403 |
| 2017 | 297,874,417 |
| 2018 | 306,072,098 |
| 2019 | 323,000,000 |
| Plus FY 19 carryover to FY 20 | 23,717,413 |
| | |
| Five-Year Benchmark | 306,071,670 |
| | |
| Benchmark + 1% | 309,132,386 |
| | |
| | |

CORE DECISION ITEM

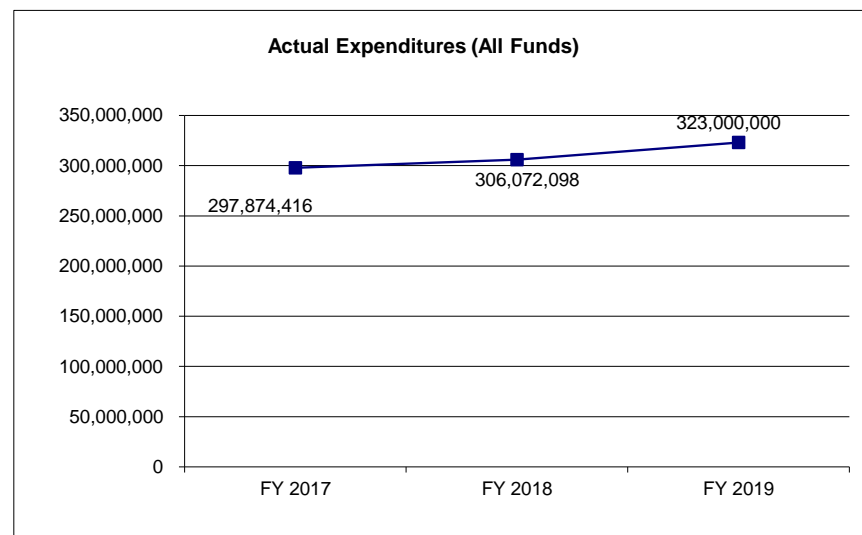
| | | | |
|-------------------|-----------------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87218C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | TRANSFER TO LOTTERY PROCEEDS FUND | HB Section | 4.195 |

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

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| 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

| | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----|------|-----------------|-------------|----------|----------|---------------------|---------------------|---|
| TAFP AFTER VETOES | | | | | | | | | |
| | | | TRF | 0.00 | 0 | 0 | 333,000,000 | 333,000,000 | |
| | | | Total | 0.00 | 0 | 0 | 333,000,000 | 333,000,000 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | |
| Core Reduction | 755 | T137 | TRF | 0.00 | 0 | 0 | (24,000,000) | (24,000,000) | Dept: Core reduce transfer to Lottery Proceeds/ Gov: Reversal of core reduction |
| NET DEPARTMENT CHANGES | | | | 0.00 | 0 | 0 | (24,000,000) | (24,000,000) | |
| DEPARTMENT CORE REQUEST | | | | | | | | | |
| | | | TRF | 0.00 | 0 | 0 | 309,000,000 | 309,000,000 | |
| | | | Total | 0.00 | 0 | 0 | 309,000,000 | 309,000,000 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | | |
| Core Reduction | 755 | T137 | TRF | 0.00 | 0 | 0 | 24,000,000 | 24,000,000 | Dept: Core reduce transfer to Lottery Proceeds/ Gov: Reversal of core reduction |
| NET GOVERNOR CHANGES | | | | 0.00 | 0 | 0 | 24,000,000 | 24,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | |
| | | | TRF | 0.00 | 0 | 0 | 333,000,000 | 333,000,000 | |
| | | | Total | 0.00 | 0 | 0 | 333,000,000 | 333,000,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2019 | FY 2019 | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2021 | FY 2021 |
|-----------------------------|---------------|---------|---------------|---------|---------------|----------|---------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION-TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 323,000,000 | 0.00 | 333,000,000 | 0.00 | 309,000,000 | 0.00 | 333,000,000 | 0.00 |
| TOTAL - TRF | 323,000,000 | 0.00 | 333,000,000 | 0.00 | 309,000,000 | 0.00 | 333,000,000 | 0.00 |
| GRAND TOTAL | \$323,000,000 | 0.00 | \$333,000,000 | 0.00 | \$309,000,000 | 0.00 | \$333,000,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$323,000,000 | 0.00 | \$333,000,000 | 0.00 | \$309,000,000 | 0.00 | \$333,000,000 | 0.00 |