

**MISSOURI
DEPARTMENT OF REVENUE**



FY2024 BUDGET REQUEST

without Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2024 BUDGET
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DEPARTMENT INFORMATION



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

The **Taxation Division** administers Missouri's tax laws. It processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. This division has five bureaus: Business Tax, Income Tax, Collections and Taxpayer 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; licenses drivers and dealers; and oversees 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 three investigative bureaus: Criminal Tax Investigation, Compliance and Investigation, and Internal Audit and Compliance.

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 focused and efficient results to Missouri citizens and businesses. The Department's "placemat" highlights the themes and initiatives the Department is pursuing to achieve its vision of providing every customer the best experience every time.



ASPIRATION	To provide <i>every</i> customer the best experience <i>every</i> time.				
THEMES	<p>Embed Transformational Purpose</p> <p>Encourage team members to take personal ownership of our vision and understand how they support its delivery.</p> <p> Integrity</p>	<p>Focus on Service Culture</p> <p>With every action, demonstrate our passion for serving Missouri's citizens, businesses and communities.</p> <p> Service</p>	<p>Team Member Recognition and Engagement</p> <p>Foster a positive, engaging work environment for all team members while ensuring those who deliver at the highest levels and uphold our values are recognized for their efforts</p> <p> Respect</p>	<p>Partnerships</p> <p>Establish partnerships with public and private entities to provide expanded services and resources to Missouri citizens, businesses, and communities.</p> <p> Community</p>	<p>IT Roadmap</p> <p>Develop an IT strategy that facilitates continued modernization and improves the overall customer experience.</p> <p></p>
INITIATIVES	<p><u>Talent Acquisition & Retention:</u> Focus on long-term human resources planning and recruiting appropriate candidates for positions within the Department.</p> <p><u>License Office Training:</u> Improve License Offices transactional accuracy and reduce internal staff workload by developing License Office training videos for Motor Vehicle and Driver License transactions.</p> <p><u>Legislative Review:</u> Complete a review of Motor Vehicle and Driver License rules and statutes and make recommended changes to allow for the most efficient implementation of the upcoming integrated MVDL system.</p>	<p><u>Enhance Customer Experience:</u> Focus on Improvements the Taxation Division can make to our processes that reduce the burden on our customers to comply and provide easier submission methods.</p> <p><u>MVDL Promotions:</u> Promote REAL ID, Mobile ID, and Electronic Notifications through various media channels and License Offices.</p> <p><u>FCB Audit/Education Strategy:</u> Focus on ensuring each business industry operating in the State of Missouri has the information necessary to collect the correct amount of sales and use tax.</p> <p><u>Administrative Alcohol Hearings:</u> Make improvements to the administrative alcohol hearings processes.</p>	<p><u>DOR Leadership Essentials and Applications Program (LEAP):</u> Develop and implement an advanced leadership program for department leaders.</p> <p><u>Create an Associate Auditor Pilot Program:</u> Develop a pilot program to establish an associate auditor classification.</p> <p><u>Taxation Workforce Planning:</u> Develop and implement a formal workforce planning document, which establishes competencies for every position in Taxation. Routinely recognize those team members that make significant contributions to their work group or the Department.</p>	<p><u>Annual License Office Meetings:</u> Conduct annual license office meetings to improve communication, offer training, and receive feedback from License Offices.</p> <p><u>License Offices Contract Renewal Process:</u> Develop a streamlined and systematic approach to track and report on license office contract renewals.</p>	<p><u>Electronic Payroll Transaction Change Process:</u> Develop and implement an electronic process for Payroll Transaction Changes (PTC).</p> <p><u>Implement Remote Seller Provisions:</u> Ensure all required provisions in SB153 are implemented and available for businesses required to file returns and pay tax on Missouri sales.</p> <p><u>MVDL Modernization:</u> Recognize and onboard awarded vendor and identify system infrastructure needs.</p> <p><u>Missouri Online Renewal Exchange (MORE)/Remote Driver License Updates:</u> Allow license offices to process online transactions.</p> <p><u>Revenue Premier Enhancements:</u> Make improvements to Revenue Premier to improve efficiency.</p>



Missouri Department of Revenue



MEASURES

By June 30, 2023 identify staffing needs of the Department and increase the pool of qualified applicants.

By June 30, 2023, release five training videos to improve the accuracy of transactions processed by the License Offices.

By January 1, 2023, identify potential legislative changes and by July 23, 2023, amend administrative rules as necessary.

Improve processes and customer experience resulting in a reduction of phone calls and correspondence.

By June 30, 2023, regularly promote REAL ID, Mobile ID, and Electronic Notifications features and report out on participation of each.

By June 30, 2023, evaluate the effectiveness of the transition. Have increased voluntary compliance, have staff become more efficient in their job duties, and are our customers more satisfied with the audit process.

Complete changes to the administrative subpoena, implement changes to 12 CSR 10-24.030 for Administrative Hearings, and draft a legislative proposal to amend §302.530, RSMo.

By June 30, 2023, develop, implement, and complete first cohort of the advanced leadership program.

By July 31, 2023, complete the pilot and evaluate the effectiveness of the program and determine if the Division should hire additional staff at the same classification.

By December 31, 2022, ensure each Bureau has a fully developed workforce plan and has begun using the plan for further development of team members.

By June 30, 2023, hold the first annual license office meeting and evaluate program improvement opportunities for future meetings.

By June 30, 2023, utilize the data to develop a dashboard to track license office contract lifecycles.

By June 30, 2023, initiate and prioritize the Electronic Payroll Transaction Change project.

Complete the implementation plan to comply with SB153 by June 30, 2023.

By June 30, 2023 onboard awarded vendor and report system infrastructure needs.

To allow license offices to process online transactions by June 30, 2023.

Improve the functionality and efficiency of Revenue Premier by June 30, 2023.

AUDIT REPORTS

Program or Division Name	Type of Report	Date Issued	Website
Department of Revenue			
DOR Statewide Audits Summary Letter	State Auditor	August, 2022	http://auditor.mo.gov
Department of Revenue Sales and Use Tax	State Auditor	June, 2022	http://auditor.mo.gov
2021 SWFS-DESE Gaming Proceedes for Education Fund	State Auditor	January, 2022	http://auditor.mo.gov
Department of Revenue Sales and Use Tax	State Auditor	September, 2021	http://auditor.mo.gov
DOR Statewide Audits Summary Letter	State Auditor	August, 2021	http://auditor.mo.gov
Department of Revenue Sales and Use Tax	State Auditor	August, 2020	http://auditor.mo.gov
State Lottery Commission - Two Years Ending 6/30/2020	State Auditor	December, 2020	http://auditor.mo.gov

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
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No programs expiring in FY24.

FLEXIBILITY REQUEST FORM

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

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

DEPARTMENT REQUEST

The Department received 10 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2023 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 2024 budget, the Department requests 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	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
The Department transferred \$2,613,042.00 from various personal services and expense and equipment to the Division of Administration to pay for increased postage costs.	The Department received 10 percent flexibility between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.	The Department requests 10 percent flexibility between personal services and expense and equipment and between divisions to continue to focus on revenue generating programs and operational efficiencies.

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
The Department transferred \$2,613,042.00 from various personal services and expense and equipment to the Division of Administration to pay for increased postage costs.	The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.

HIGHWAY COLLECTIONS

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
HIGHWAY COLLECTIONS									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	6,310,899	148.80	8,233,554	201.60	8,233,554	201.60	0	0.00	
STATE HWYS AND TRANS DEPT	7,922,050	230.10	9,801,752	248.99	9,801,752	248.99	0	0.00	
TOTAL - PS	14,232,949	378.90	18,035,306	450.59	18,035,306	450.59	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	2,775,558	0.00	2,758,482	0.00	2,756,232	0.00	0	0.00	
STATE HWYS AND TRANS DEPT	6,221,966	0.00	7,756,703	0.00	7,096,228	0.00	0	0.00	
TOTAL - EE	8,997,524	0.00	10,515,185	0.00	9,852,460	0.00	0	0.00	
TOTAL	23,230,473	378.90	28,550,491	450.59	27,887,766	450.59	0	0.00	
Postage Rate Increase - 1860006									
EXPENSE & EQUIPMENT									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	159,174	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	159,174	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	159,174	0.00	0	0.00	
Motor Vehicle Inventory Price - 1860012									
EXPENSE & EQUIPMENT									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	539,585	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	539,585	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	539,585	0.00	0	0.00	
SAVE Program Rate Increase - 1860010									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	71,322	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	71,322	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	71,322	0.00	0	0.00	
GRAND TOTAL	\$23,230,473	378.90	\$28,550,491	450.59	\$28,657,847	450.59	\$0	0.00	

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CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	8,233,554	0	9,801,752	18,035,306	PS	0	0	0	0
EE	2,756,232	0	7,096,228	9,852,460	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	10,989,786	0	16,897,980	27,887,766	Total	0	0	0	0
FTE	201.60	0.00	248.99	450.59	FTE		0.00		0.00
Est. Fringe	6,145,738	0	7,456,437	13,602,175	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 Highways and Transportation Department Fund (0644)				Other Funds:				

2. CORE DESCRIPTION

Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department of Revenue may spend for 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)

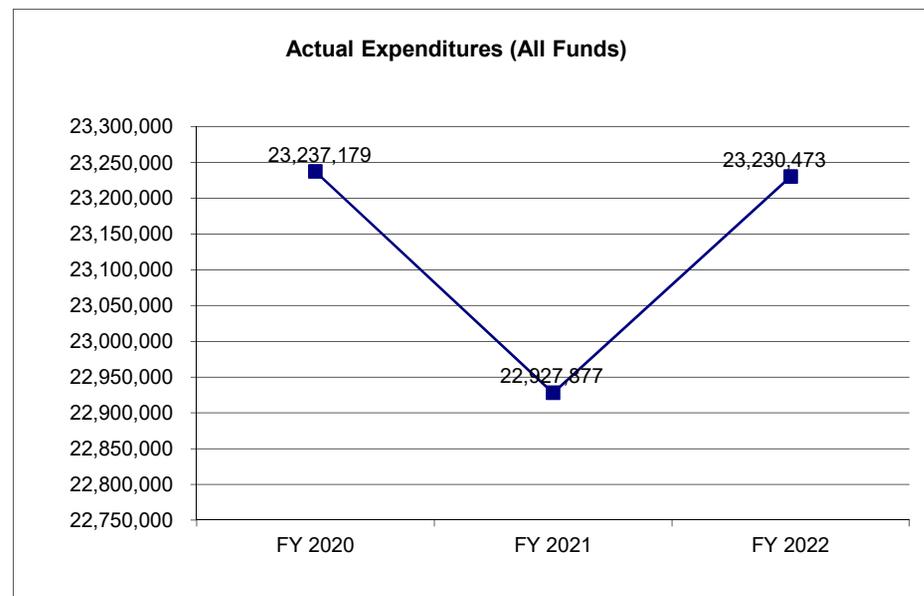
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	<u>FY 2020</u> Actual	<u>FY 2021</u> Actual	<u>FY 2022</u> Actual	<u>FY 2023</u> Current Yr.
Appropriation (All Funds)	24,927,460	24,315,823	25,474,463	28,550,491
Less Reverted (All Funds)	(747,826)	(713,117)	(764,236)	0
Less Restricted (All Funds)*	(364,603)	0	0	0
Budget Authority (All Funds)	<u>23,815,031</u>	<u>23,602,706</u>	<u>24,710,227</u>	<u>28,550,491</u>
Actual Expenditures (All Funds)	<u>23,237,179</u>	<u>22,927,877</u>	<u>23,230,473</u>	N/A
Unexpended (All Funds)	<u>577,852</u>	<u>674,829</u>	<u>1,479,754</u>	N/A
Unexpended, by Fund:				
General Revenue	495,117	632,600	690,431	N/A
Federal	0	0	0	N/A
Other	82,735	42,229	789,323	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:

Division Allocation for FY23 Funding	GR	FTE	HWY	FTE	TOTAL	FTE
Motor Vehicle and Driver Licensing	\$5,878,759	116.55	\$10,649,627	170.61	\$16,528,386	287.16
Taxation	\$595,073	19.46	\$1,125,093	33.66	\$1,720,166	53.12
General Counsel's Office	\$1,261,609	24.67	\$1,363,688	25.36	\$2,625,297	50.03
Administration/Postage	\$3,254,345	41.61	\$3,759,572	18.89	\$7,013,917	60.50
	<u>\$10,989,786</u>	<u>202.29</u>	<u>\$16,897,980</u>	<u>248.52</u>	<u>\$27,887,766</u>	<u>450.81</u>

CORE RECONCILIATION DETAIL

**STATE
HIGHWAY COLLECTIONS**

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	450.59	8,233,554	0	9,801,752	18,035,306	
		EE	0.00	2,758,482	0	7,756,703	10,515,185	
		Total	450.59	10,992,036	0	17,558,455	28,550,491	
DEPARTMENT CORE ADJUSTMENTS								
1x Expenditures	1334 1774	EE	0.00	0	0	(660,225)	(660,225)	
1x Expenditures	1419 1794	EE	0.00	0	0	(250)	(250)	Reducing one-time expenditures for Expense and Equipment for Operational Excellence Coordinator.
1x Expenditures	1419 1770	EE	0.00	(2,250)	0	0	(2,250)	Reducing one-time expenditures for Expense and Equipment for Operational Excellence Coordinator.
NET DEPARTMENT CHANGES			0.00	(2,250)	0	(660,475)	(662,725)	
DEPARTMENT CORE REQUEST								
		PS	450.59	8,233,554	0	9,801,752	18,035,306	
		EE	0.00	2,756,232	0	7,096,228	9,852,460	
		Total	450.59	10,989,786	0	16,897,980	27,887,766	
GOVERNOR'S RECOMMENDED CORE								
		PS	450.59	8,233,554	0	9,801,752	18,035,306	
		EE	0.00	2,756,232	0	7,096,228	9,852,460	
		Total	450.59	10,989,786	0	16,897,980	27,887,766	

CORE RECONCILIATION DETAIL

**STATE
HIGHWAY COLLECTIONS**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	2,756,232	0	7,096,228	9,852,460	
	Total	450.81	10,989,786	0	16,897,980	27,887,766	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
CORE								
CLAIMS SPECIALIST I	15	0.00	0	0.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	123,609	0.91	119,961	0.60	119,961	0.60	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	253,386	2.54	272,545	1.87	272,545	1.87	0	0.00
DIVISION DIRECTOR	139,581	1.46	166,217	1.68	166,217	1.68	0	0.00
DESIGNATED PRINCIPAL ASST DIV	145,965	2.34	115,078	1.80	115,078	1.80	0	0.00
ASSOCIATE COUNSEL	92,852	1.70	69,541	2.20	17,319	0.20	0	0.00
PARALEGAL	24,853	0.62	0	0.00	0	0.00	0	0.00
LEGAL COUNSEL	265,679	5.30	228,704	4.63	346,720	7.63	0	0.00
SENIOR COUNSEL	382,829	6.04	575,865	7.16	607,865	7.16	0	0.00
CLERK	136,967	3.78	53,002	0.00	53,002	0.00	0	0.00
GENERAL COUNSEL - DIVISION	65,041	0.94	72,821	1.00	132,821	1.80	0	0.00
MANAGING COUNSEL	207,312	2.78	176,624	2.00	176,624	2.00	0	0.00
GENERAL COUNSEL	114,800	1.20	85,692	0.66	85,692	0.66	0	0.00
MISCELLANEOUS PROFESSIONAL	85,234	1.36	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	40,495	0.64	41,429	0.60	41,429	0.60	0	0.00
SPECIAL ASST PROFESSIONAL	14,818	0.30	29,201	0.60	29,201	0.60	0	0.00
SPECIAL ASST OFFICE & CLERICAL	148,627	3.31	188,536	3.94	195,310	3.94	0	0.00
ADMINISTRATIVE SUPPORT CLERK	100,063	3.68	234,272	7.00	0	0.00	0	0.00
ADMIN SUPPORT ASSISTANT	704,919	23.63	1,165,976	29.50	736,308	15.50	0	0.00
LEAD ADMIN SUPPORT ASSISTANT	197,734	6.09	172,930	4.81	172,930	4.81	0	0.00
ADMIN SUPPORT PROFESSIONAL	37,869	0.95	53,306	1.24	53,306	1.24	0	0.00
ADMINISTRATIVE MANAGER	1,076,311	17.66	1,162,183	18.49	1,162,183	18.49	0	0.00
ASSOCIATE CUSTOMER SERVICE REP	2,767,290	100.85	3,427,350	113.96	3,691,362	122.96	0	0.00
CUSTOMER SERVICE REP	2,122,410	68.63	3,825,232	111.06	3,688,006	108.06	0	0.00
LEAD CUSTOMER SERVICE REP	814,512	24.72	941,906	31.18	902,807	30.05	0	0.00
CUSTOMER SERVICE SUPERVISOR	10,026	0.28	12,952	0.35	12,952	0.35	0	0.00
CUSTOMER SERVICE MANAGER	1,236,660	30.55	1,352,260	32.00	1,352,260	32.00	0	0.00
PROGRAM SPECIALIST	4,140	0.08	0	0.00	49,685	1.00	0	0.00
SENIOR PROGRAM SPECIALIST	0	0.00	659	0.00	0	0.00	0	0.00
PROGRAM COORDINATOR	67,336	1.00	68,564	1.00	69,244	1.00	0	0.00
RESEARCH/DATA ASSISTANT	196,570	5.85	276,551	7.45	259,069	7.00	0	0.00
ASSOC RESEARCH/DATA ANALYST	402,390	8.51	585,871	12.82	552,210	11.82	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
CORE								
RESEARCH/DATA ANALYST	249,956	5.08	346,831	7.00	346,831	7.00	0	0.00
SENIOR RESEARCH/DATA ANALYST	0	0.00	65,410	0.00	65,410	0.00	0	0.00
STORES/WAREHOUSE ASSOCIATE	21,808	0.67	36,277	1.22	36,277	1.22	0	0.00
STORES/WAREHOUSE SUPERVISOR	26,229	0.64	22,932	0.40	22,932	0.40	0	0.00
PUBLIC RELATIONS SPECIALIST	164,482	3.78	85,320	1.73	215,320	4.73	0	0.00
SR PUBLIC RELATIONS SPECIALIST	47,588	1.00	48,481	1.00	48,481	1.00	0	0.00
PUBLIC RELATIONS COORDINATOR	54,661	0.82	91,131	1.32	91,131	1.32	0	0.00
CORRECTIONAL OFFICER	519	0.01	0	0.00	0	0.00	0	0.00
STAFF DEVELOPMENT TRAINER	116,987	2.71	182,353	4.30	230,640	5.30	0	0.00
SR STAFF DEV TRAINING SPEC	49,388	1.00	51,843	1.00	51,843	1.00	0	0.00
ACCOUNTS ASSISTANT	56,726	1.70	56,887	1.62	56,887	1.62	0	0.00
SENIOR ACCOUNTS ASSISTANT	336,826	9.63	418,129	8.94	374,897	7.94	0	0.00
ACCOUNTANT	14,032	0.30	0	0.00	0	0.00	0	0.00
SENIOR ACCOUNTANT	26,939	0.55	30,754	0.62	30,754	0.62	0	0.00
ACCOUNTANT MANAGER	170,168	2.54	200,358	2.86	200,358	2.86	0	0.00
ASSOCIATE AUDITOR	78,700	1.92	79,198	1.11	92,696	1.11	0	0.00
AUDITOR	26,480	0.54	26,791	0.55	26,791	0.55	0	0.00
LEAD AUDITOR	0	0.00	504	0.00	504	0.00	0	0.00
AUDITOR SUPERVISOR	62,948	0.96	69,227	1.00	69,227	1.00	0	0.00
PROCUREMENT SPECIALIST	35,006	0.67	30,912	0.62	30,912	0.62	0	0.00
HUMAN RESOURCES ASSISTANT	52,455	1.54	70,292	1.62	70,292	1.62	0	0.00
HUMAN RESOURCES GENERALIST	52,166	1.37	22,605	0.62	22,605	0.62	0	0.00
HUMAN RESOURCES SPECIALIST	50,246	1.08	31,788	0.60	76,527	1.60	0	0.00
HUMAN RESOURCES MANAGER	43,056	0.64	37,084	0.62	37,084	0.62	0	0.00
NETWORK INFRASTRUCTURE TECH	0	0.00	306	0.00	306	0.00	0	0.00
ASSOC HEARINGS/APPEALS REFEREE	8,697	0.20	46,132	1.00	0	0.00	0	0.00
DOCKET CLERK	40,440	1.12	0	0.00	155,069	4.00	0	0.00
LEGAL ASSISTANT	132,404	3.98	0	0.00	193,798	11.00	0	0.00
SR NON-COMMISSION INVESTIGATOR	20,351	0.46	0	0.00	0	0.00	0	0.00
SR COMMISSIONED INVESTIGATOR	114,430	2.56	169,980	5.50	87,075	2.50	0	0.00
NON-COMMSSN INVESTIGATOR SPV	21,865	0.46	0	0.00	0	0.00	0	0.00
COMMISSIONED INVESTIGATOR SPV	51,222	0.96	101,173	2.00	101,173	2.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
CORE								
INVESTIGATIONS MANAGER	93,974	1.35	188,029	2.50	188,029	2.50	0	0.00
DRIVER	9,401	0.32	18,403	0.62	18,403	0.62	0	0.00
SPECIALIZED TRADES WORKER	22,506	0.64	30,948	0.62	30,948	0.62	0	0.00
TOTAL - PS	14,232,949	378.90	18,035,306	450.59	18,035,306	450.81	0	0.00
TRAVEL, IN-STATE	19,406	0.00	21,449	0.00	21,449	0.00	0	0.00
TRAVEL, OUT-OF-STATE	6,720	0.00	13,475	0.00	13,475	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	7,801,636	0.00	8,166,842	0.00	7,499,617	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	81,859	0.00	89,669	0.00	89,669	0.00	0	0.00
COMMUNICATION SERV & SUPP	216,491	0.00	359,457	0.00	359,457	0.00	0	0.00
PROFESSIONAL SERVICES	573,099	0.00	1,611,999	0.00	1,611,999	0.00	0	0.00
M&R SERVICES	70,487	0.00	197,905	0.00	197,905	0.00	0	0.00
COMPUTER EQUIPMENT	112,990	0.00	9,500	0.00	7,000	0.00	0	0.00
MOTORIZED EQUIPMENT	51,932	0.00	1,002	0.00	1,002	0.00	0	0.00
OFFICE EQUIPMENT	43,682	0.00	12,126	0.00	16,626	0.00	0	0.00
OTHER EQUIPMENT	10,907	0.00	14,002	0.00	16,502	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	10,601	0.00	10,601	0.00	0	0.00
MISCELLANEOUS EXPENSES	8,315	0.00	6,152	0.00	6,152	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	0	0.00
TOTAL - EE	8,997,524	0.00	10,515,185	0.00	9,852,460	0.00	0	0.00
GRAND TOTAL	\$23,230,473	378.90	\$28,550,491	450.59	\$27,887,766	450.81	\$0	0.00
GENERAL REVENUE	\$9,086,457	148.80	\$10,992,036	201.60	\$10,989,786	202.29		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$14,144,016	230.10	\$17,558,455	248.99	\$16,897,980	248.52		0.00

NEW DECISION ITEM

RANK: 13 OF 15

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - Motor Vehicle Inventory Price Increase DI# 1860012	HB Section <u>4.005</u>

1. AMOUNT OF REQUEST

	FY 2024 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	539,585	539,585
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	539,585	539,585
FTE	0.00	0.00	0.00	0.00

	FY 2024 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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

Other Funds: State Highway and Transportation Department (0644)
Non-Counts:

Other Funds:
Non-Counts:

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.

Missouri Vocational Enterprises (MVE) produce vehicle tabs, decals and disabled placards for the Department of Revenue. Due to increased raw material prices, the Department's cost for tabs, decals, sheeting, and disabled placards increased effective October 15, 2022 as indicated in the chart in question 4 below.

Section 301.290.1, RSMo, states the "Correctional enterprises of the Department of Corrections shall purchase, erect and maintain all of the machinery and equipment necessary for the manufacture of the license plates and tabs issued by the director of revenue and signs used by the state transportation department". Section 301.290.3, RSMo, states "Correctional enterprises shall furnish the plates and signs at such a price as will not exceed the price at which such plates and signs may be obtained upon the open market, but in no event shall such price be less than the cost of manufacture, including labor and materials."

NEW DECISION ITEM

RANK: 13 OF 15

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - Motor Vehicle Inventory Price Increase DI# 1860012	HB Section <u>4.005</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 estimated annual cost increase for the Department based upon order volume is calculated as follows:

Description	Per unit Increase	Estimated Annual Volume	Projected Annual Increase
Double Tabs	\$0.12	3,100,000	\$372,000
Single Tabs	\$0.045	500,000	\$22,500
Single Permanent Tabs	\$0.01	155,000	\$1,550
ATV Decal	\$0.05	35,000	\$1,750
Boat Decals	\$0.27	125,000	\$33,750
LP Fuel Decals	\$0.19	15,000	\$2,850
Disabled Placard	\$0.09	250,000	\$22,500
Plate Sheeting	\$0.05	1,653,696	\$82,685
Total			<u><u>\$539,585</u></u>

NEW DECISION ITEM

RANK: 13 OF 15

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - Motor Vehicle Inventory Price Increase DI# 1860012	HB Section <u>4.005</u>

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
190 - Supplies					539,585		539,585		
Total EE	0		0		539,585		539,585		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	539,585	0.0	539,585	0.0	0

NEW DECISION ITEM

RANK: 13 OF 15

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - Motor Vehicle Inventory Price Increase DI# 1860012	HB Section <u>4.005</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		
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							0		
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>

NEW DECISION ITEM

RANK: 13 **OF** 15

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - Motor Vehicle Inventory Price Increase DI# 1860012	HB Section <u>4.005</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.

NEW DECISION ITEM

RANK: 13 **OF** 15

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - Motor Vehicle Inventory Price Increase DI# 1860012	HB Section <u>4.005</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
Motor Vehicle Inventory Price - 1860012								
SUPPLIES	0	0.00	0	0.00	539,585	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	539,585	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$539,585	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	\$539,585	0.00		0.00

NEW DECISION ITEM

RANK: 15 OF 15

Department of Revenue
 Division - Motor Vehicle and Driver Licensing
 DI Name - SAVE Program Rate Increase DI# 1860010

Budget Unit 86110C
 HB Section 4.0005

1. AMOUNT OF REQUEST

	FY 2024 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	71,322	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	71,322	0	0	0
FTE	0.00	0.00	0.00	0.00

	FY 2024 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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

Other Funds:
 Non-Counts:

Other Funds:
 Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/>	New Legislation	<input type="checkbox"/>	New Program	<input type="checkbox"/>	Fund Switch
<input checked="" 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 Systematic Alien Verification for Entitlements (SAVE) Program is an inter-governmental information sharing initiative designed to aid licensing bureaus in verifying a driver license applicant's immigration status for lawful presence. Section 302.171 RSMo requires that the director shall verify that an applicant for a driver's license is lawfully present in the United States before accepting the application. The electronic verification of lawful status is also mandated per the provisions of the REAL ID Act of 2005 to maintain a compliant REAL ID document issuance program pursuant to 302.170 RSMo. The United States Department of Homeland Security has provided notification of a rate increase from \$0.50 to \$1.00, effective October 1, 2023, with incremental increases to be applied in the subsequent four fiscal years until the full increased fee of \$3.10 per inquiry is met.

NEW DECISION ITEM

RANK: 15 OF 15

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - SAVE Program Rate Increase DI# 1860010	HB Section <u>4.0005</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 current annual SAVE verification transactions is 71,322 based on FY 22 inquiries. With the rate increase of \$0.50 per inquiry per year, the estimated cost for FY24 is \$71,322.00 and will increase an additional estimated \$35,661.00 in FY25, FY26, and FY27. FY28 the fee increase will be \$0.60 per inquiry for an estimated fee increase of \$42,793.

Fiscal Year	Projected Price per Inquiry	Inquiries Processed in FY2022	Projected Cost by Fiscal Year
FY2024	\$ 1.00	71,322	\$ 71,322.00
FY2025	\$ 1.50	71,322	\$ 106,983.00
FY2026	\$ 2.00	71,322	\$ 142,644.00
FY2027	\$ 2.50	71,322	\$ 178,305.00
FY2028	\$ 3.10	71,322	\$ 221,098.20

NEW DECISION ITEM

RANK: 15 OF 15

<u>Department of Revenue</u>	<u>Budget Unit 86110C</u>
<u>Division - Motor Vehicle and Driver Licensing</u>	
<u>DI Name - SAVE Program Rate Increase</u> <u>DI# 1860010</u>	<u>HB Section 4.0005</u>

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time 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		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
400 - Professional Services	71,322						71,322		
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							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>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 15 OF 15

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - SAVE Program Rate Increase	DI# 1860010
	HB Section <u>4.0005</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>
400 - Professional Services							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							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>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 15 **OF** 15

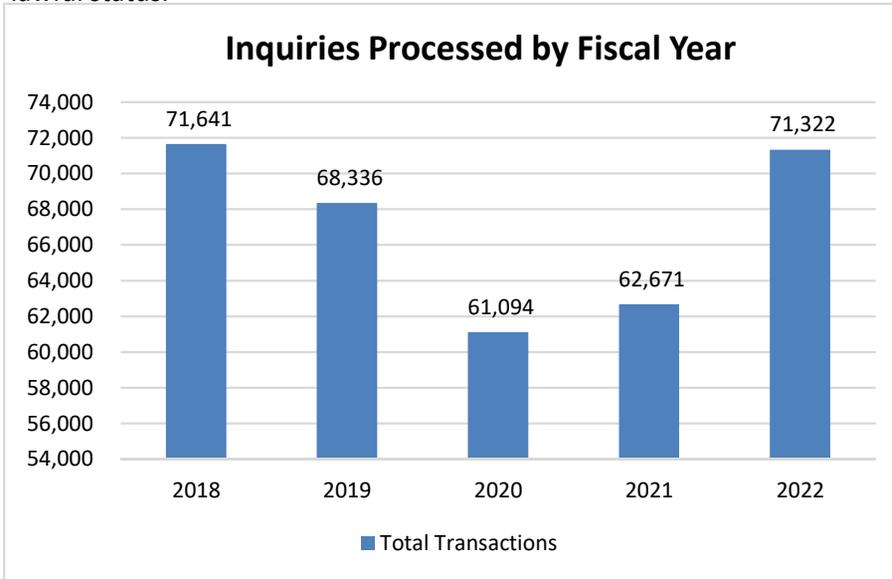
Department of Revenue
Division - Motor Vehicle and Driver Licensing
DI Name - SAVE Program Rate Increase **DI# 1860010**

Budget Unit 86110C
HB Section 4.0005

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.

On-going participation in SAVE program for electronic verification of lawful status.



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

Non-U.S. Citizen applicants, who require verification of lawful status may continue to apply for licensure.

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

Continued compliance with Missouri law and the REAL ID Act of 2005 by verifying a United States Citizenship and Immigration Services (USCIS) document holders' lawful status and status end date. This allows those applicants to be issued accurate documents for the allotted time allowed per verification of lawful status and status end date.

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

Electronic verifications continue allowing more timely issuance of documents to applicants presenting USCIS documents.

NEW DECISION ITEM

RANK: 15 **OF** 15

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - SAVE Program Rate Increase DI# 1860010	HB Section <u>4.0005</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Monitor on-going inquiry statistics and review program procedures to find improvements.

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
SAVE Program Rate Increase - 1860010								
MISCELLANEOUS EXPENSES	0	0.00	0	0.00	71,322	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	71,322	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$71,322	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$71,322	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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
HWY COLL MV/DL SYSTEM									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	182,925	3.74	204,128	3.00	204,128	3.00	0	0.00	
MOTOR VEHICLE ADMIN TECH	0	0.00	613,759	15.00	613,759	15.00	0	0.00	
TOTAL - PS	182,925	3.74	817,887	18.00	817,887	18.00	0	0.00	
TOTAL	182,925	3.74	817,887	18.00	817,887	18.00	0	0.00	
GRAND TOTAL	\$182,925	3.74	\$817,887	18.00	\$817,887	18.00	\$0	0.00	

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	204,128	0	613,759	817,887	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	204,128	0	613,759	817,887	Total	0	0	0	0
FTE	3.00	0.00	15.00	18.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	121,224	0	457,689	578,913	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

The Department of Revenue 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, which substantially limits communication between them. Limited ability to expand data collection (e.g., vehicle colors) makes it difficult to support safety initiatives, such as AMBER Alerts, that rely on quick identification of vehicles. 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 not 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 from motor vehicle and driver license transactions; and better serve Missouri citizens.

CORE DECISION ITEM

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

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

During the 2021 legislative session, SB 176 passed, which updates the requirements relating to dealer administrative fees in §301.558 so that ten percent of any fee authorized under this section and charged by motor vehicle dealers shall be remitted to the the newly enacted Motor Vehicle Administration Technology Fund. Monies in the fund shall be used solely by the department of revenue for the purpose of development of a modernized, integrated system for the titling of vehicles, issuance and renewal of vehicle registrations, issuance and renewal of driver's licenses and identification cards, and perfecting and releasing of liens and encumbrances on vehicles. At the time the new system is complete, the ten percent of fees collected will decrease to one percent for system maintenance.

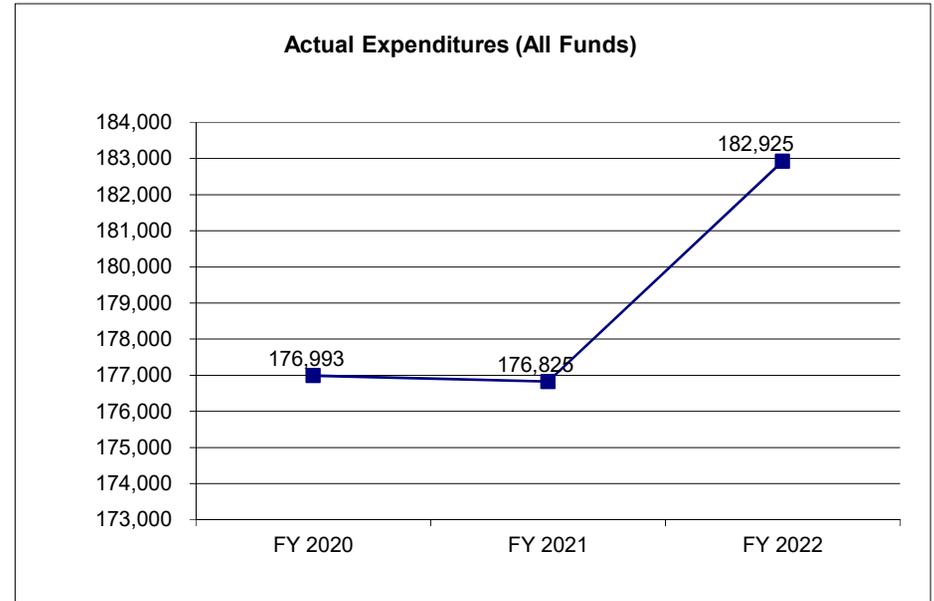
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	185,146	189,692	191,589	817,887
Less Reverted (All Funds)	(5,554)	(5,691)	(5,748)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	179,592	184,001	185,841	817,887
Actual Expenditures (All Funds)	176,993	176,825	182,925	N/A
Unexpended (All Funds)	2,599	7,176	2,916	N/A
Unexpended, by Fund:				
General Revenue	2,599	7,176	2,916	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

STATE
HWY COLL MV/DL SYSTEM

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	18.00	204,128	0	613,759	817,887	
	Total	18.00	204,128	0	613,759	817,887	
DEPARTMENT CORE REQUEST							
	PS	18.00	204,128	0	613,759	817,887	
	Total	18.00	204,128	0	613,759	817,887	
GOVERNOR'S RECOMMENDED CORE							
	PS	18.00	204,128	0	613,759	817,887	
	Total	18.00	204,128	0	613,759	817,887	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HWY COLL MV/DL SYSTEM								
CORE								
ADMINISTRATIVE MANAGER	67,694	0.96	75,011	1.00	75,011	1.00	0	0.00
CUSTOMER SERVICE REP	0	0.00	0	0.00	101,088	3.00	0	0.00
LEAD CUSTOMER SERVICE REP	0	0.00	248,753	7.00	36,247	1.00	0	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	166,808	4.00	0	0.00
RESEARCH/DATA ASSISTANT	34,480	1.02	0	0.00	34,671	1.00	0	0.00
ASSOC RESEARCH/DATA ANALYST	80,751	1.76	291,487	6.00	253,098	5.00	0	0.00
RESEARCH/DATA ANALYST	0	0.00	202,636	4.00	150,964	3.00	0	0.00
TOTAL - PS	182,925	3.74	817,887	18.00	817,887	18.00	0	0.00
GRAND TOTAL	\$182,925	3.74	\$817,887	18.00	\$817,887	18.00	\$0	0.00
GENERAL REVENUE	\$182,925	3.74	\$204,128	3.00	\$204,128	3.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$613,759	15.00	\$613,759	15.00		0.00

TAXATION DIVISION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
TAXATION DIVISION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	16,933,377	441.87	22,507,536	489.58	22,507,536	489.58	0	0.00	
HEALTH INITIATIVES	54,104	1.64	64,072	2.00	64,072	2.00	0	0.00	
PETROLEUM STORAGE TANK INS	25,535	0.72	34,380	1.00	34,380	1.00	0	0.00	
CONSERVATION COMMISSION	583,948	18.89	715,451	20.42	715,451	20.42	0	0.00	
PETROLEUM INSPECTION FUND	32,827	1.00	42,818	1.00	42,818	1.00	0	0.00	
TOTAL - PS	17,629,791	464.12	23,364,257	514.00	23,364,257	514.00	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,222,482	0.00	8,812,678	0.00	2,242,403	0.00	0	0.00	
HEALTH INITIATIVES	1,609	0.00	4,163	0.00	4,163	0.00	0	0.00	
PETROLEUM STORAGE TANK INS	483	0.00	1,071	0.00	1,071	0.00	0	0.00	
CONSERVATION COMMISSION	2,668	0.00	8,277	0.00	8,277	0.00	0	0.00	
PETROLEUM INSPECTION FUND	804	0.00	2,818	0.00	2,818	0.00	0	0.00	
TOTAL - EE	1,228,046	0.00	8,829,007	0.00	2,258,732	0.00	0	0.00	
TOTAL	18,857,837	464.12	32,193,264	514.00	25,622,989	514.00	0	0.00	
Solar Energy Sales Tax Exempt - 1860009									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	10,359	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	10,359	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	10,359	0.00	0	0.00	
GRAND TOTAL	\$18,857,837	464.12	\$32,193,264	514.00	\$25,633,348	514.00	\$0	0.00	

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	22,507,536	0	856,721	23,364,257	PS	0	0	0	0
EE	2,242,403	0	16,329	2,258,732	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	24,749,939	0	873,050	25,622,989	Total	0	0	0	0
FTE	489.58	0.00	24.42	514.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	15,841,343	0	693,142	16,534,485	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: Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)					Other Funds:				

2. CORE DESCRIPTION

The Taxation Division collects taxes mandated by Missouri statutes, which account for more than 98 percent of general revenue, by inputting returns and payments into the integrated tax system, manually reviewing returns, correcting returns, approving refunds, sending out notices, answering correspondence and phone calls, distributing tax revenue to political subdivisions, registering businesses, operating collections programs, and conducting audits. The Division requests to continue core funding to effectively and efficiently administer and enforce Missouri laws.

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

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

CORE DECISION ITEM

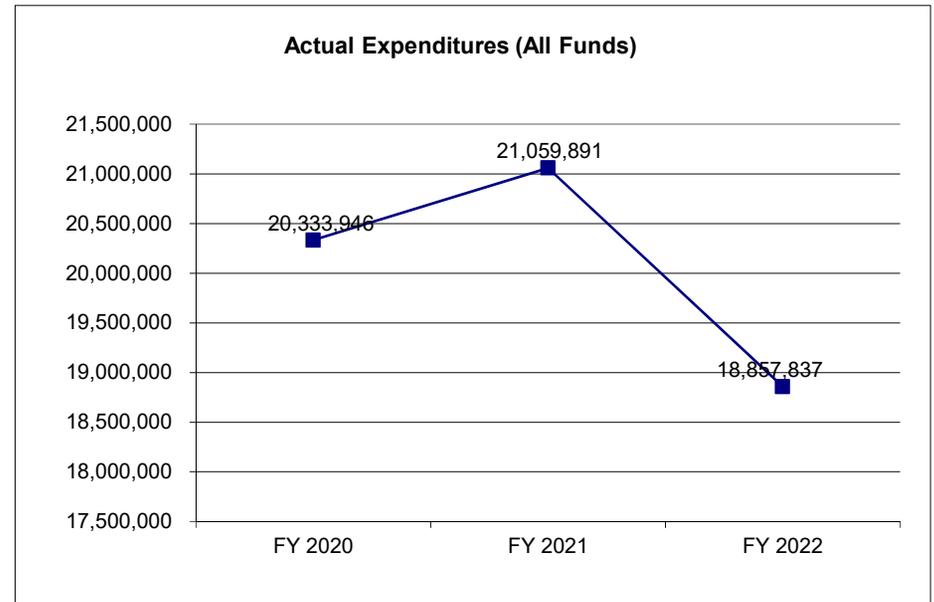
Department of Revenue	Budget Unit <u>86115C</u>
Division - Taxation	
Core	HB Section <u>4.01</u>

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

Business Tax Bureau	Income Tax Bureau
Collections and Tax Assistance Bureau	Processing Tax Bureau
Field Compliance Bureau	

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	21,789,375	22,590,334	22,706,009	32,193,264
Less Reverted (All Funds)	(652,844)	(657,068)	(647,353)	0
Less Restricted (All Funds)*	(669,675)	0	0	0
Budget Authority (All Funds)	20,466,856	21,933,266	22,058,656	32,193,264
Actual Expenditures (All Funds)	20,333,946	21,059,891	18,857,837	N/A
Unexpended (All Funds)	132,910	873,375	3,200,819	N/A
Unexpended, by Fund:				
General Revenue	55,598	850,145	3,148,890	N/A
Federal	0	0	N/A	N/A
Other	77,312	23,230	51,929	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:

Additional costs are included in the Highway Collections budget unit.

CORE RECONCILIATION DETAIL

STATE
TAXATION DIVISION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	514.00	22,507,536	0	856,721	23,364,257	
	EE	0.00	8,812,678	0	16,329	8,829,007	
	Total	514.00	31,320,214	0	873,050	32,193,264	
DEPARTMENT CORE ADJUSTMENTS							
1x Expenditures	1421 1692 EE	0.00	(6,570,275)	0	0	(6,570,275)	
	NET DEPARTMENT CHANGES	0.00	(6,570,275)	0	0	(6,570,275)	
DEPARTMENT CORE REQUEST							
	PS	514.00	22,507,536	0	856,721	23,364,257	
	EE	0.00	2,242,403	0	16,329	2,258,732	
	Total	514.00	24,749,939	0	873,050	25,622,989	
GOVERNOR'S RECOMMENDED CORE							
	PS	514.00	22,507,536	0	856,721	23,364,257	
	EE	0.00	2,242,403	0	16,329	2,258,732	
	Total	514.00	24,749,939	0	873,050	25,622,989	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
TAXATION DIVISION								
CORE								
DIVISION DIRECTOR	98,357	0.94	114,707	0.95	114,707	0.95	0	0.00
OUT-STATE AUDIT PERSONNEL	1,701,504	27.71	1,824,417	28.60	1,863,382	28.60	0	0.00
CLERK	94,749	2.75	0	0.00	0	0.00	0	0.00
TAX SEASON ASST	671,907	21.68	508,109	2.32	508,109	2.32	0	0.00
SPECIAL ASST OFFICE & CLERICAL	87,013	1.82	98,995	2.00	98,995	2.00	0	0.00
ADMINISTRATIVE SUPPORT CLERK	491	0.02	0	0.00	0	0.00	0	0.00
ADMIN SUPPORT ASSISTANT	126,410	3.78	123,960	5.19	119,596	5.06	0	0.00
ADMIN SUPPORT PROFESSIONAL	39,742	1.00	42,700	1.00	42,700	1.00	0	0.00
ADMINISTRATIVE MANAGER	1,351,901	20.62	1,466,156	20.75	1,466,156	20.75	0	0.00
ASSOCIATE CUSTOMER SERVICE REP	2,934,747	106.16	4,631,151	135.64	4,602,790	132.02	0	0.00
CUSTOMER SERVICE REP	3,204,358	104.49	4,233,657	104.55	4,233,657	106.55	0	0.00
LEAD CUSTOMER SERVICE REP	1,622,558	48.79	1,963,218	51.50	1,944,963	50.50	0	0.00
CUSTOMER SERVICE SUPERVISOR	281,843	7.43	324,681	8.20	324,385	8.20	0	0.00
CUSTOMER SERVICE MANAGER	787,212	19.13	784,051	19.50	784,051	19.50	0	0.00
RESEARCH/DATA ASSISTANT	57,066	1.48	43,127	1.00	77,832	2.00	0	0.00
ASSOC RESEARCH/DATA ANALYST	375,482	8.15	434,837	9.00	457,837	9.50	0	0.00
RESEARCH/DATA ANALYST	205,424	3.89	222,508	4.00	158,117	3.00	0	0.00
PUBLIC RELATIONS COORDINATOR	11,999	0.18	58,237	0.95	58,237	0.95	0	0.00
STAFF DEVELOPMENT TRAINER	37,320	0.93	44,205	1.00	44,205	1.00	0	0.00
ACCOUNTS ASSISTANT	71,059	2.38	91,383	3.00	101,088	3.00	0	0.00
SENIOR ACCOUNTS ASSISTANT	147,781	4.33	228,820	4.80	228,820	4.80	0	0.00
REGULATORY AUDITOR	1,673,702	39.59	3,703,028	75.00	3,703,028	75.00	0	0.00
SENIOR REGULATORY AUDITOR	694,466	14.08	842,182	12.05	851,474	14.30	0	0.00
REGULATORY AUDITOR SUPERVISOR	1,352,700	22.79	1,580,128	23.00	1,580,128	23.00	0	0.00
TOTAL - PS	17,629,791	464.12	23,364,257	514.00	23,364,257	514.00	0	0.00
TRAVEL, IN-STATE	2,370	0.00	33,946	0.00	33,946	0.00	0	0.00
TRAVEL, OUT-OF-STATE	13,774	0.00	48,000	0.00	48,000	0.00	0	0.00
SUPPLIES	118,032	0.00	676,698	0.00	431,923	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	291,752	0.00	371,901	0.00	371,901	0.00	0	0.00
COMMUNICATION SERV & SUPP	162,336	0.00	379,337	0.00	379,337	0.00	0	0.00
PROFESSIONAL SERVICES	527,058	0.00	6,937,986	0.00	612,486	0.00	0	0.00
M&R SERVICES	4,959	0.00	255,377	0.00	255,377	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
TAXATION DIVISION								
CORE								
COMPUTER EQUIPMENT	6,615	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	20,679	0.00	503	0.00	503	0.00	0	0.00
OFFICE EQUIPMENT	60,407	0.00	85,000	0.00	85,000	0.00	0	0.00
OTHER EQUIPMENT	9,877	0.00	500	0.00	500	0.00	0	0.00
PROPERTY & IMPROVEMENTS	952	0.00	2,500	0.00	2,500	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	3,001	0.00	3,001	0.00	0	0.00
MISCELLANEOUS EXPENSES	9,235	0.00	33,257	0.00	33,257	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	0	0.00
TOTAL - EE	1,228,046	0.00	8,829,007	0.00	2,258,732	0.00	0	0.00
GRAND TOTAL	\$18,857,837	464.12	\$32,193,264	514.00	\$25,622,989	514.00	\$0	0.00
GENERAL REVENUE	\$18,155,859	441.87	\$31,320,214	489.58	\$24,749,939	489.58		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$701,978	22.25	\$873,050	24.42	\$873,050	24.42		0.00

PROGRAM DESCRIPTION

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

HB Section(s): _____

1a. What strategic priority does this program address?

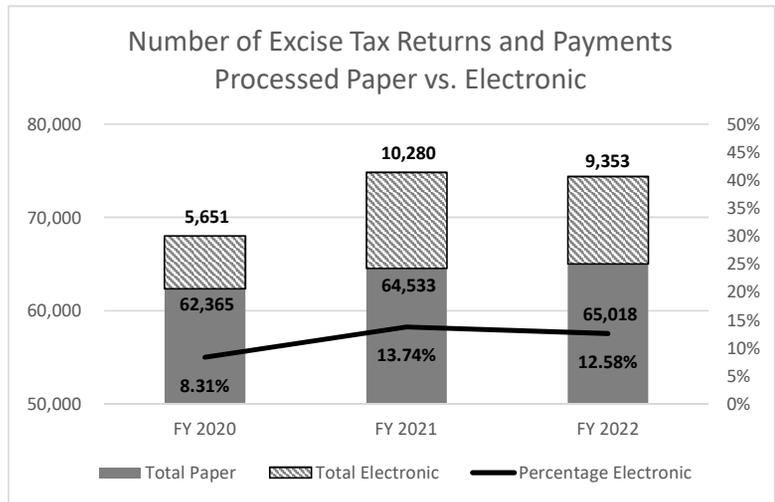
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Business Tax Bureau** collects excise taxes, reviews and issues sales/use tax refunds, responds to sales/use tax and employer withholding tax correspondence, and distributes locally imposed sales/use taxes to local jurisdictions to provide every customer the best experience every time.

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

i. Excise Tax - Volume of Returns and Payments



Excise Tax processes returns and payments for the following tax types: motor fuel, cigarette and other tobacco products, and financial institutions. The section also processes all county fee payments. The Department continues looking for ways to increase the number of electronically filed returns and payments. There was a slight decrease of 1% in the number of returns and payments received electronically in FY 2022 compared to FY 2021.

PROGRAM DESCRIPTION

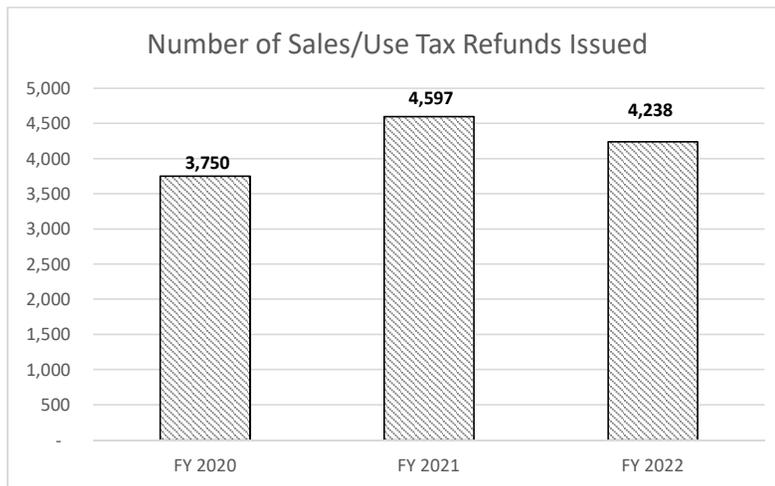
Department of Revenue

HB Section(s): _____

Program Name: **Business Tax Bureau**

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

ii. Sales/Use Tax Refunds - Volume of Refunds Issued



Unlike income tax refunds, sales/use tax overpayments are not issued directly from a return. Sales/use tax refunds must be submitted to the Department via a refund request form. A refund request may consist of one or multiple filing periods. Customers may apply for a sales/use refund for filing periods with payments within ten years from the request date. Each refund request is closely reviewed to ensure the appropriate tax was paid on Missouri sales before a refund is issued. In FY 2022, we noted an 8% decrease in number of refunds issued.

PROGRAM DESCRIPTION

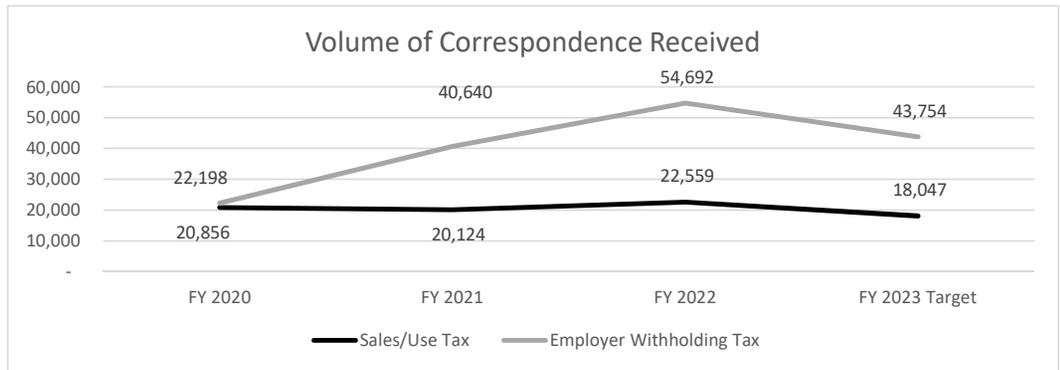
Department of Revenue _____

HB Section(s): _____

Program Name: **Business Tax Bureau** _____

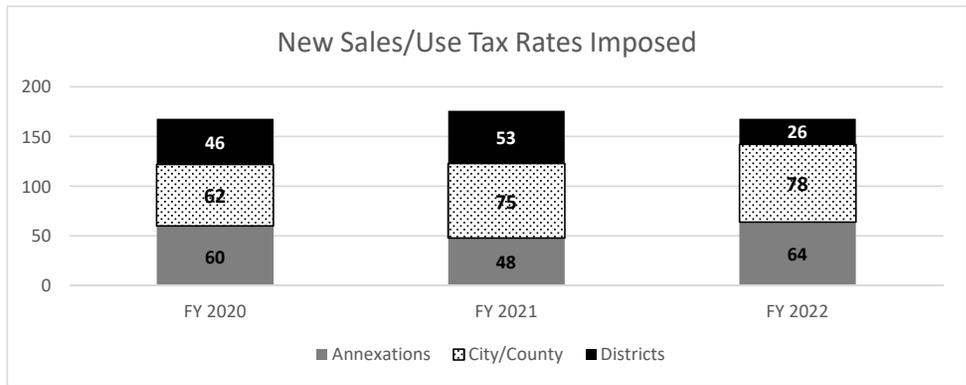
Program is found in the following core budget(s): **Taxation** _____

iii. Correspondence - Volume of Correspondence Received



The Department experienced an increase in correspondence received during FY 2022. The increase was caused by a number of factors, including several that were beyond the section's control. In FY 2023, the Department has begun evaluating our existing non-filer process, which results in a significant portion of our incoming correspondence. By refining the process, we feel we can limit the impact to our customers and our staffing through the reduction of unnecessary notices.

iv. Local Tax - New Sales/Use Taxes Imposed by Cities, Counties and Districts



New sales/use tax rates are imposed each quarter based on ballots passed by Cities, Counties, and Districts. The Department anticipates that FY 2023 may see a large number of use taxes imposed from the passing of Remote Seller Legislation that goes into effect January 1, 2023.

PROGRAM DESCRIPTION

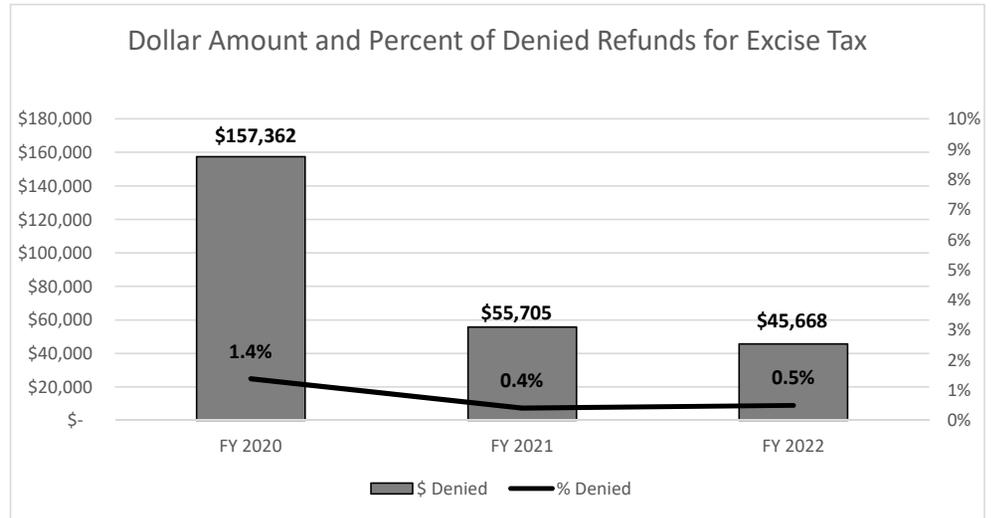
Department of Revenue
Program Name: Business Tax Bureau
Program is found in the following core budget(s): Taxation

HB Section(s):

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

i. Excise Tax - Denied Refund Dollar Amount

Motor fuel refund requests can be denied for various reasons, including: out-of-date refund requests, no Missouri fuel tax was paid, or the fuel use is not exempt from Missouri tax. In FY 2020, an abnormally large refund request was received and denied as it did not meet statutory requirements.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): _____

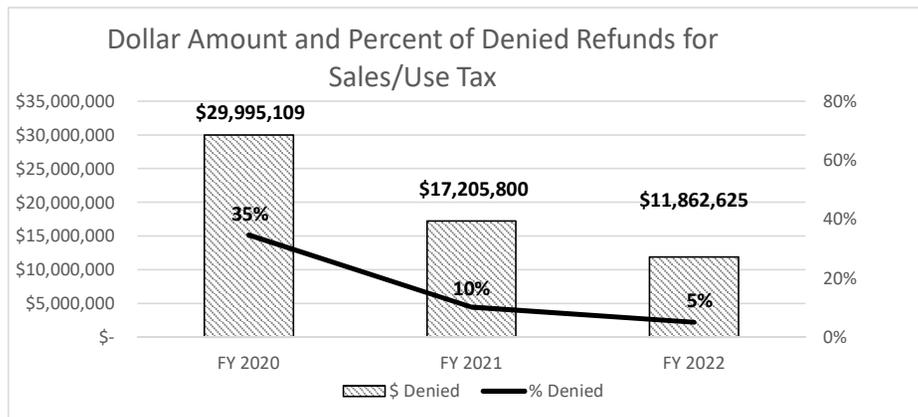
Program Name: Business Tax Bureau

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

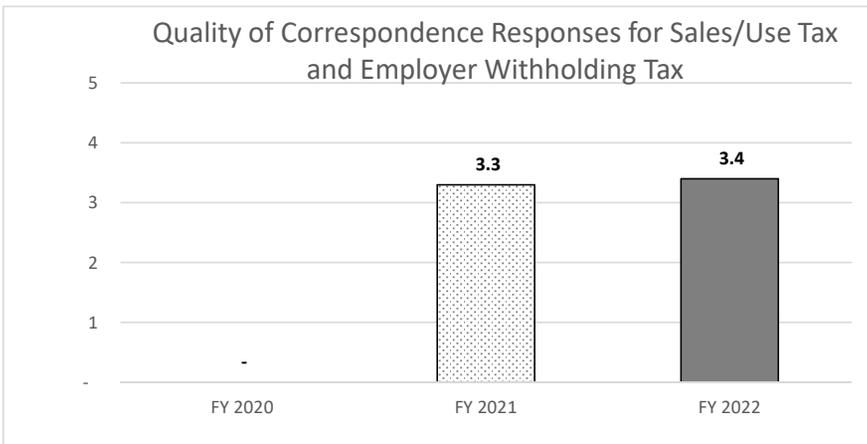
ii. Sales/Use Tax Refunds - Denied Refund Dollar Amount

When a refund request is received, it is reviewed to ensure the correct amount of tax was paid on Missouri sales. If it is determined the sales were taxable or tax wasn't paid, the refund request is denied or reduced.

We continually work with customers and tax practitioners to ensure sufficient information is provided to deliver the quality service. This effort has reduced the claims denied for lack of information.



iii. Correspondence - Quality of Correspondence Responses for Sales/Use Tax and Employer Withholding Tax



The Department did not track data for the quality of our correspondence processing for FY 2020. In early 2021, we implemented a survey feature in our email responses to customers to rate their satisfaction of service with the Department. The overall quality of our responses for sales and withholding correspondence was rated at a 3.4 out of 5 or 68% for FY 2022. This is a 2% increase from FY 2021 to FY 2022.

PROGRAM DESCRIPTION

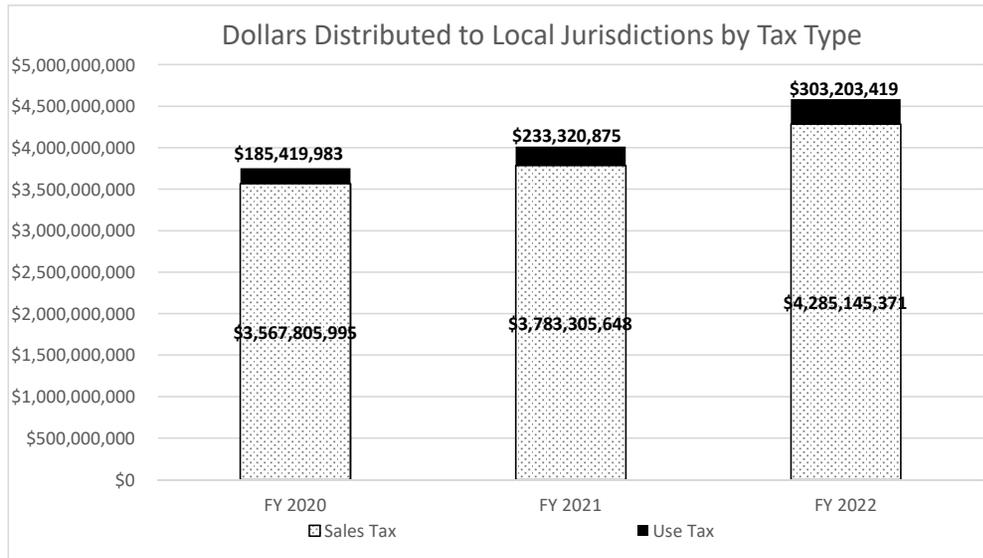
Department of Revenue

HB Section(s): _____

Program Name: **Business Tax Bureau**

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

iv. Local Tax - Dollars Distributed



The Department collects and distributes state and local sales and use tax from in-state and out-of-state businesses. The distribution is completed by the 10th day following the month in which the sales and use tax returns are processed.

PROGRAM DESCRIPTION

Department of Revenue

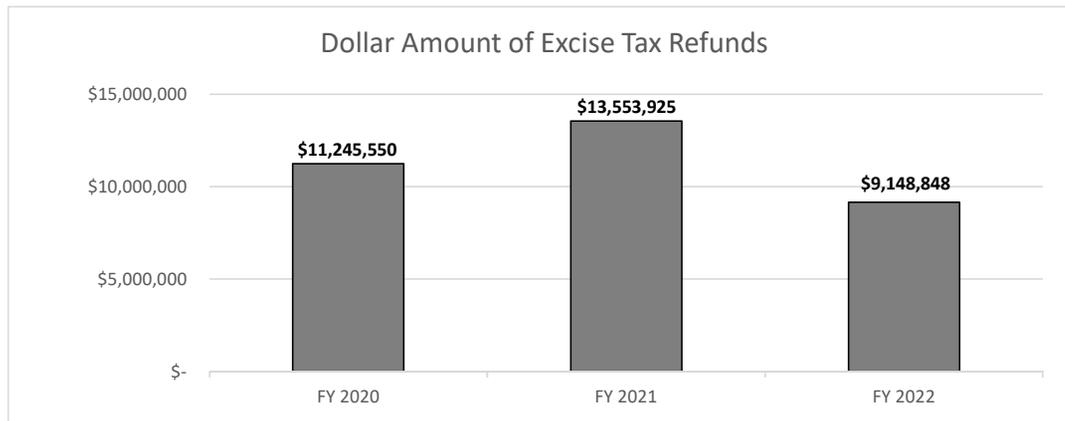
HB Section(s): _____

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.

i. Excise Tax - Dollar Amount of Refunds

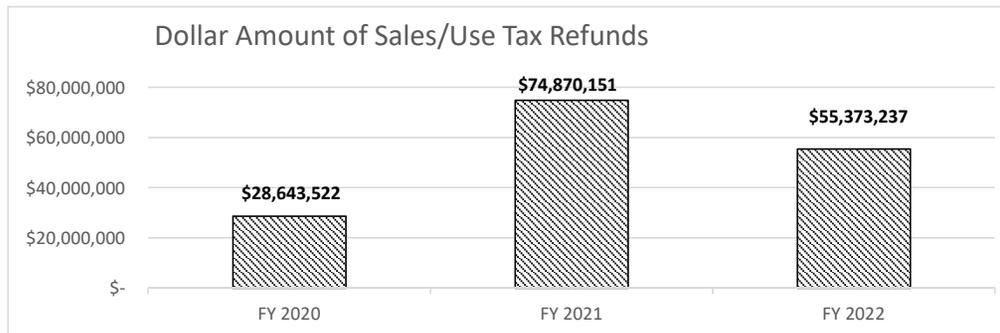


An average of 6,163 excise tax refunds have been processed each fiscal year for the past three fiscal years. The refund applicant must provide the original fuel tax receipts to verify that Missouri fuel tax was paid. The user must apply for a refund within one year from the date of purchase or April 15 of the year following the purchase, whichever is later. The number of refund claims received in FY 2022 decreased by 792 which also resulted in a reduction in the total refund dollars issued. We expect an increase in FY 2023 in total excise refund claims as a result of Senate Bill 262 passed in the 2021 legislative session, which allows for a refund of the tax increase paid on motor fuel used for highway purposes.

ii. Sales/Use Tax Refunds - Dollar Amount of Refunds

An average of 4,195 sales and use refunds were processed each fiscal year for the past three fiscal years. A refund could include one tax filing period or up to 120 filing periods.

In FY 2021, we received several larger refund claims due to lower than expected sales during the peak of the COVID-19 social distancing mandates. In addition, the cross education of additional staff resulted in a higher number of refunds issued.



PROGRAM DESCRIPTION

Department of Revenue _____

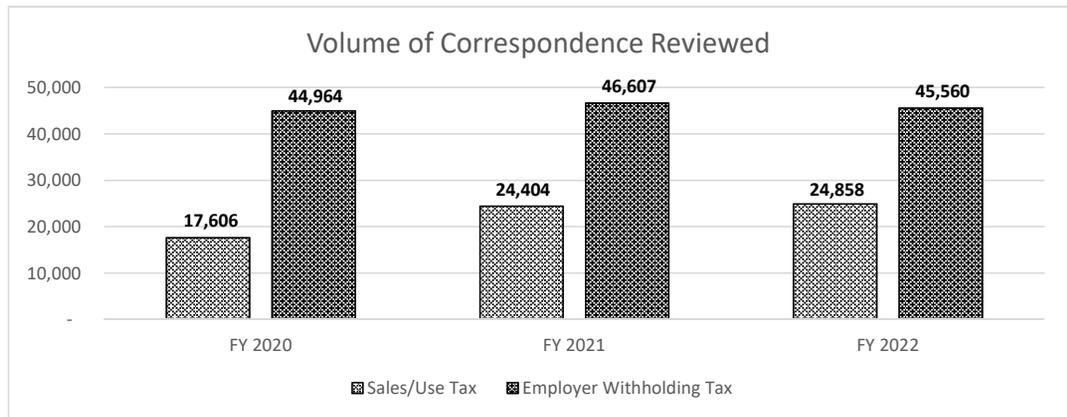
HB Section(s): _____

Program Name: **Business Tax Bureau** _____

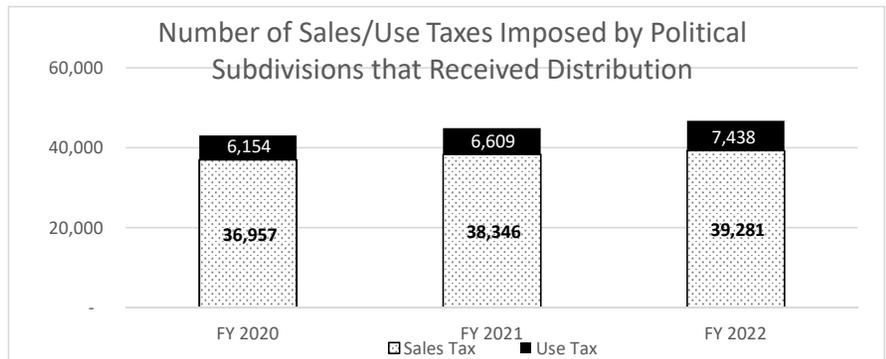
Program is found in the following core budget(s): **Taxation** _____

iii. Correspondence - Volume of Correspondence Reviewed

Correspondence is received by many media types, such as: mail-in, email, and MyTax Missouri portal service requests.



iv. Local Tax - Number of Sales/Use Taxes Imposed by Political Subdivisions



Cities, counties, and districts can impose several different types of sales/use taxes in accordance with local sales/use tax statutes. The Department then separately distributes each tax imposed/collected to the applicable political subdivisions. The number of sales and use taxes imposed by political subdivisions will vary depending on newly imposed taxes, annexations, and expirations of tax.

PROGRAM DESCRIPTION

Department of Revenue _____

HB Section(s): _____

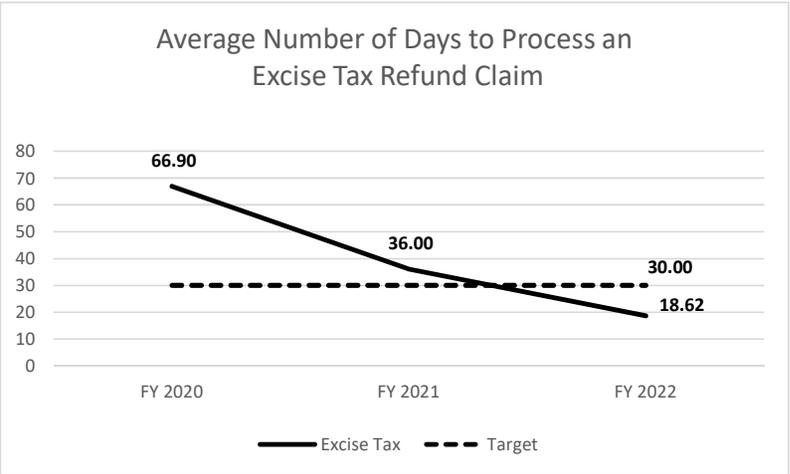
Program Name: Business Tax Bureau _____

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

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

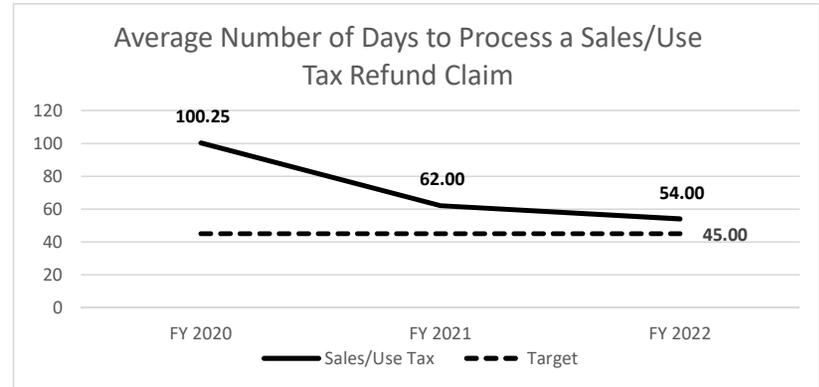
i. Excise Tax - Days to Process a Refund Claim

A motor fuel refund applicant must provide the original fuel tax receipts verifying Missouri fuel tax paid. Each refund request is reviewed to ensure motor fuel tax was paid to Missouri. The COVID-19 pandemic impacted the processing time in FY 2020. We cross educated additional staff on this function as well as adopted a "scan first" policy that scans incoming paper documents to PDFs which resulted in a reduced cycle time in FY 2021. As a result of SB262, passed during the 2021 legislative session, beginning October 1, 2021, taxpayers were no longer required to submit the original receipts with their claim and requires refunds to be issued within 45 days of receipt before refund interest is due. With these changes and a reduced number of claims received, the days to process a refund claim has decreased.



ii. Sales/Use Tax Refunds - Days to Process a Refund Claim

There was a decrease of 12 days to process a refund claim in FY 2022 compared to FY 2021. We received fewer claims and had additional staff educated on the process which attributed to the reduction.



PROGRAM DESCRIPTION

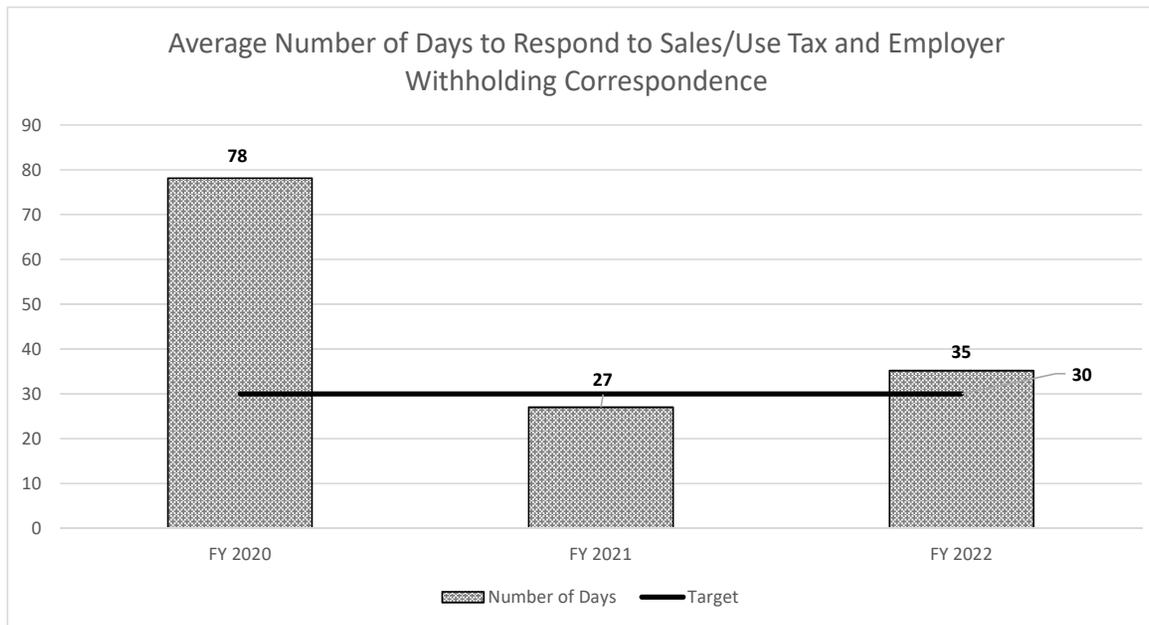
Department of Revenue

HB Section(s): _____

Program Name: Business Tax Bureau

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

iii. Correspondence - Turnaround Time for Sales/Use Tax and Employer Withholding Tax



In FY 2021, the bureau experienced a decrease in our number of days to respond to correspondence due to the Department's cross education and staff utilization efforts. However, in FY 2022 the section experienced staff turnover and prolonged vacancies which has hindered the section's ability to maintain a 30 day turnaround time. Other items that contributed to longer response times, were staff continuing to submit and test bugs for the Integrated Revenue System, reviewing notices, assisting with manual review of business tax returns, keying returns, and cross education within the Business Tax Bureau.

PROGRAM DESCRIPTION

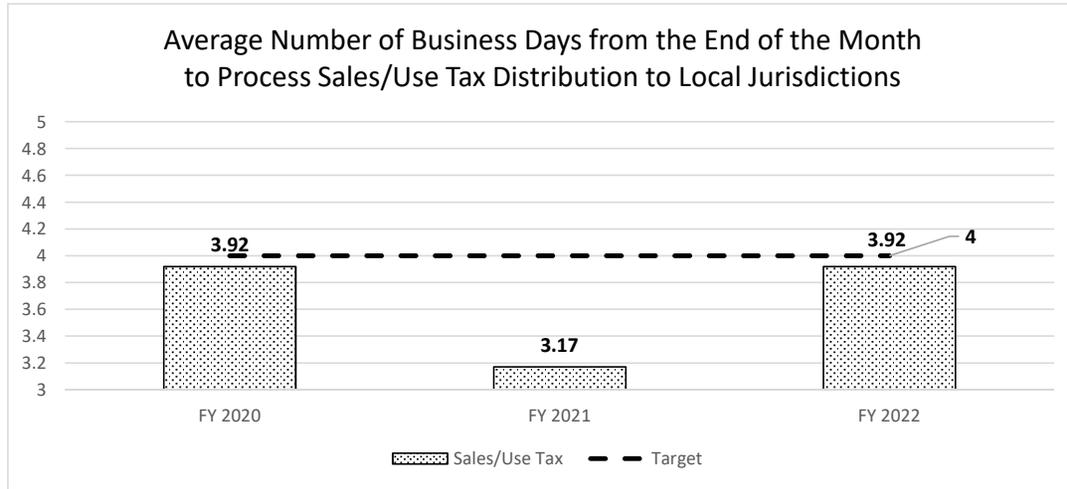
Department of Revenue

HB Section(s): _____

Program Name: Business Tax Bureau

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

iv. Local Tax - Sales/Use Distributions to Local Jurisdictions



By statute, local sales/use tax distribution must be completed by the 10th calendar day following the month the tax return was processed. The Department has a target to process distribution within 4 business days after the close of the end of the month to meet the expectations of the local jurisdictions.

PROGRAM DESCRIPTION

Department of Revenue _____

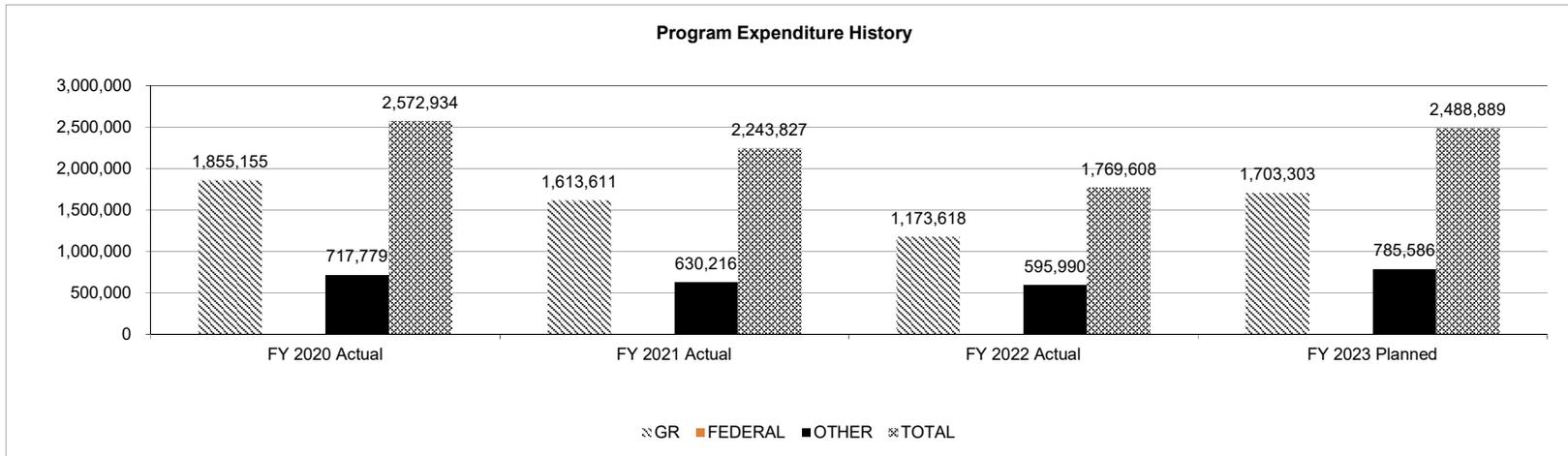
HB Section(s): _____

Program Name: **Business Tax Bureau** _____

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

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

(Note: Amounts do not include fringe benefit 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: Collections and Tax Assistance

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

1a. What strategic priority does this program address?

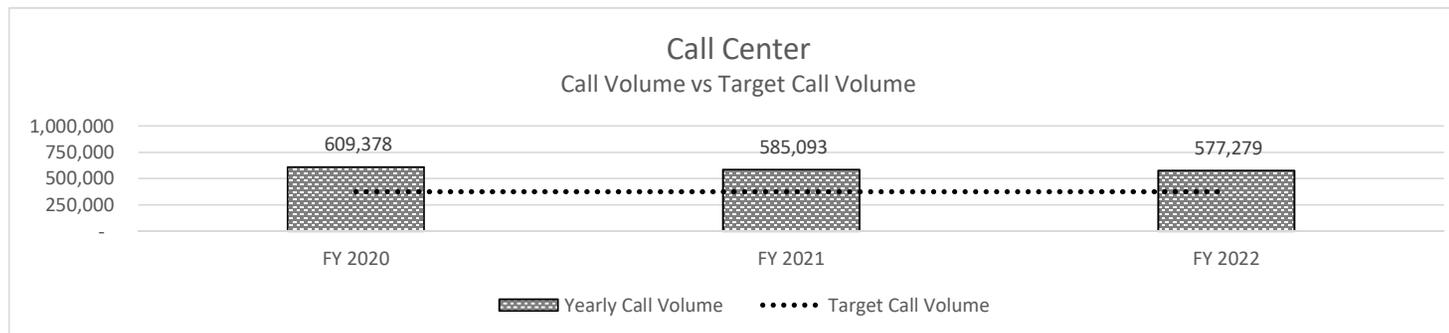
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Collections and Tax Assistance Bureau** is responsible for operating a call center, collecting delinquent tax liabilities, and issuing tax clearances and no tax dues to help customers. The bureau also performs account resolution through collection activities that 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.

i. Call Center - Incoming Call Volume



Comment: In FY2022, the incoming calls decreased by 1% compared to FY2021. We attribute this to the Department's initiative to maintain a work in progress for all functions. This has allowed customer's returns, emails, and correspondence to be answered quicker and thus generate fewer calls. With the implementation of live chat and call scheduling options, we expect to see call volumes decrease as customers have new convenient options to contact us.

PROGRAM DESCRIPTION

Department of Revenue

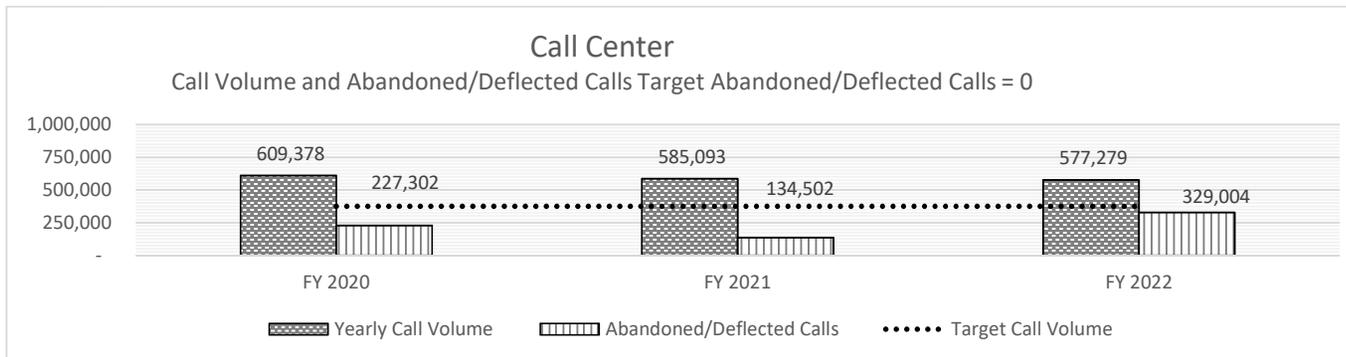
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

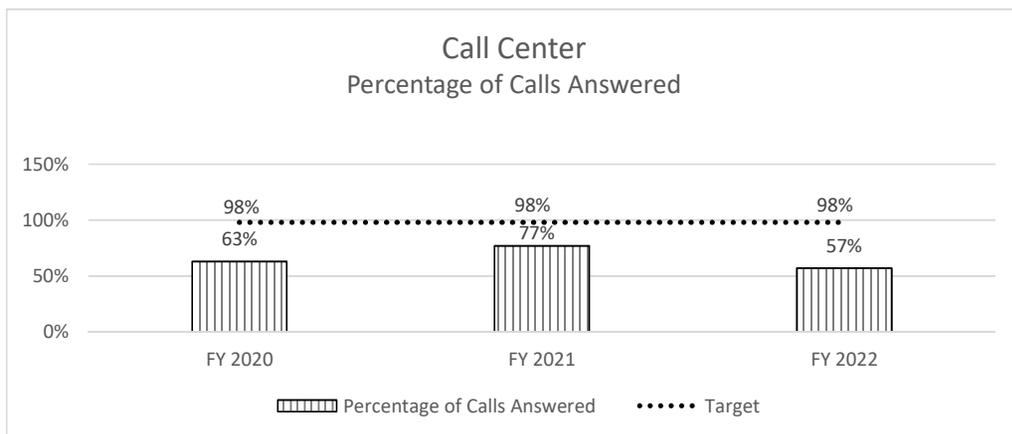
Program is found in the following core budget(s): Taxation

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

i. Call Center - Incoming Calls Abandoned / Answered



Comment: In FY2022, the abandoned/deflected calls increased by 59% compared to FY2021. The call center struggled to fill vacancies in FY2022, averaging 27 vacancies, per month.



The call center struggled to fill vacancies in FY2022 and often operated on reduced staff due to COVID-19. We continue to obtain, train, and retain quality agents to assist customers. With the roll out of our new Cloud based call system, we are now reviewing repeat caller information and making an attempt to call taxpayers back who have called us multiple times in one day in an effort to resolve their account.

PROGRAM DESCRIPTION

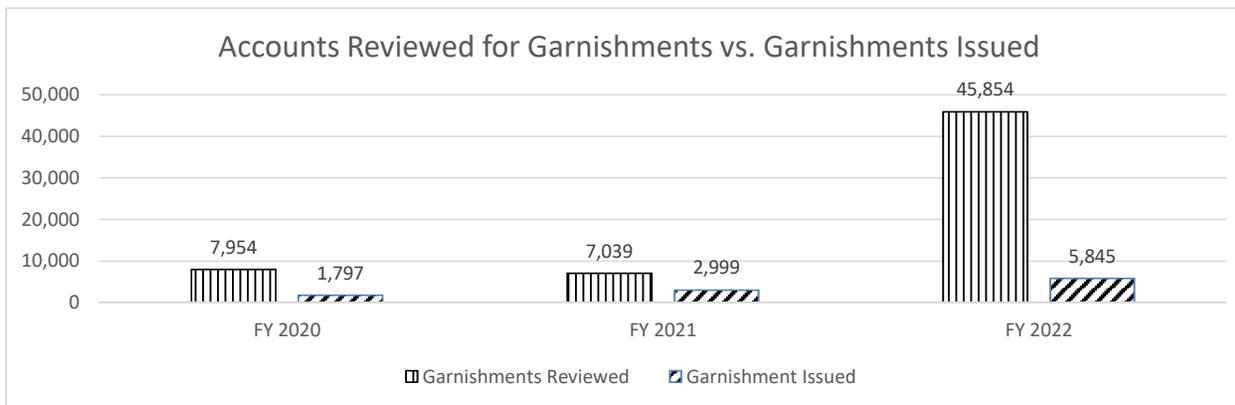
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

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

ii. Garnishment - Debts Reviewed for Garnishment vs. Garnishments Issued



All debts are reviewed before garnishments are issued. The bureau reviews external data sources to search for assets to garnish, such as wages or bank accounts. A lien must be present on the debt before a garnishment can be issued. System restrictions prevented new liens from being filed consistently in previous fiscal years. This has decreased the number of accounts eligible for garnishment as many of the cases we review pertain to debt(s) over five years old. New liens are now being filed and the debt(s) are being reviewed for garnishment.

During FY 2022, Collection Enforcement reviewed upwards of 30,000 accounts before transferring case inventory from a terminated collection agency to a newly onboarded agency. Ongoing litigations regarding the statute of limitations on administrative judgments also prevented the team from preparing garnishments for judgments over, or close to, ten years old.

PROGRAM DESCRIPTION

Department of Revenue

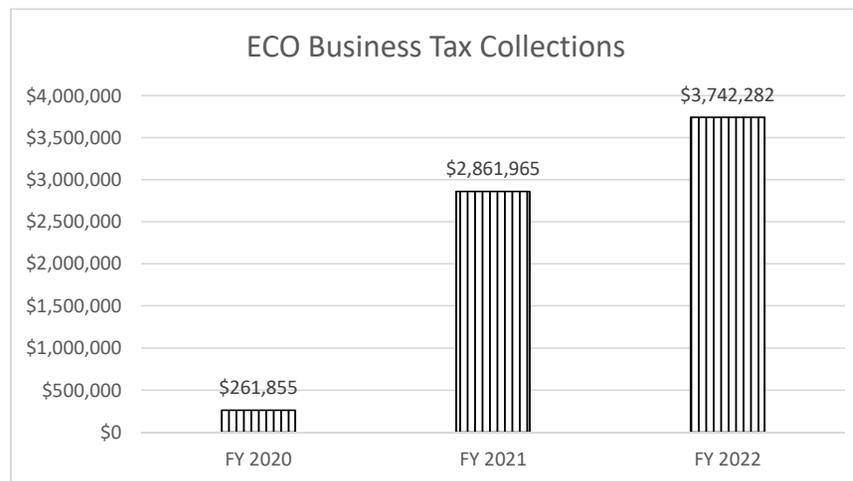
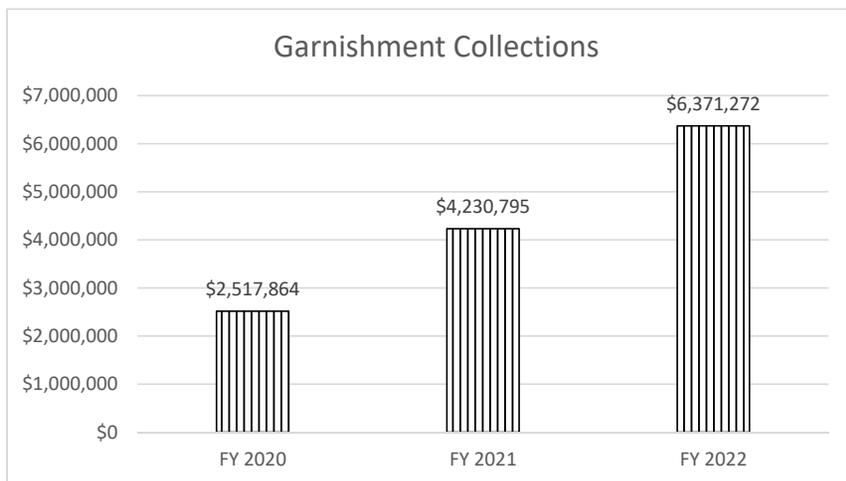
HB Section(s): 4.01

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.

i. Enforced Collections - Garnishment Collections and Collections made by our Extraordinary Collections (ECO) staff.



The Enforced Collections team files liens, revokes business licenses, issues garnishments, and evaluates offers-in-compromise. The specialized Extraordinary Collections (ECO) staff work with the Taxation collection attorneys to file motions in court or injunctions and place liens for businesses with debts over \$50,000, that are operating without a sales tax license.

In an effort to increase collections in this fiscal year, the team began filing manual liens against repeat or high dollar offenders in order to proceed with issuance of garnishment orders. We established a process of manually reviewing and requesting judgments, worked to establish process improvements for ECO reports, and manually reviewed case inventory before assigning to a new collection agency. These efforts resulted in a favorable increase in collections.

PROGRAM DESCRIPTION

Department of Revenue

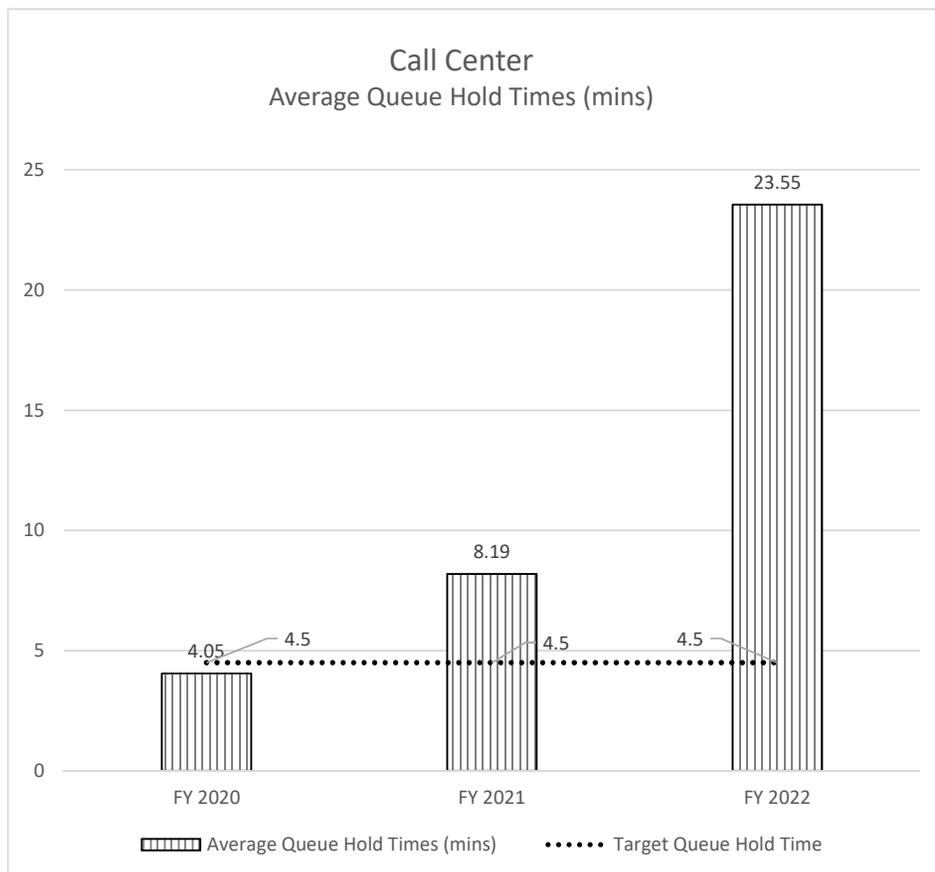
HB Section(s): 4.01

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.

i. Call Center - Average Queue Time



The Call Centers average hold time increased during FY 2022. Several factors contributed to this increase. Increased outbound calls:

1. Customers may leave voicemails for agents to process requests. Often agents must make a return call to the customer. Implementation of an online Schedule a Tax Call application in Aug 2021 allows customers to schedule a time for an agent to contact them. This required these employees to be available to make outbound calls, leaving them unavailable to answer incoming calls.
2. May 2022, the call center switched to Genesys Cloud which allows customers the option of a virtual hold. This decreased our abandoned calls but increased our average speed of answer.
3. Increased turnover and less seasoned staff; We averaged 27 vacancies, per month. This equated to an average of 13 fewer agents interacting with customers daily compared to FY 2021.
4. Agents are now trained to correct many issues while the customer is on the phone, which often lengthens the phone call. The average talk/handle time for a call increased from 7 minutes and 40 seconds in FY 2021 to 8 minutes and 47 seconds in FY 2022.
5. The Department issued 643,264 more notices in FY 2022 than in FY 2021, which caused an increase in customer contacts.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

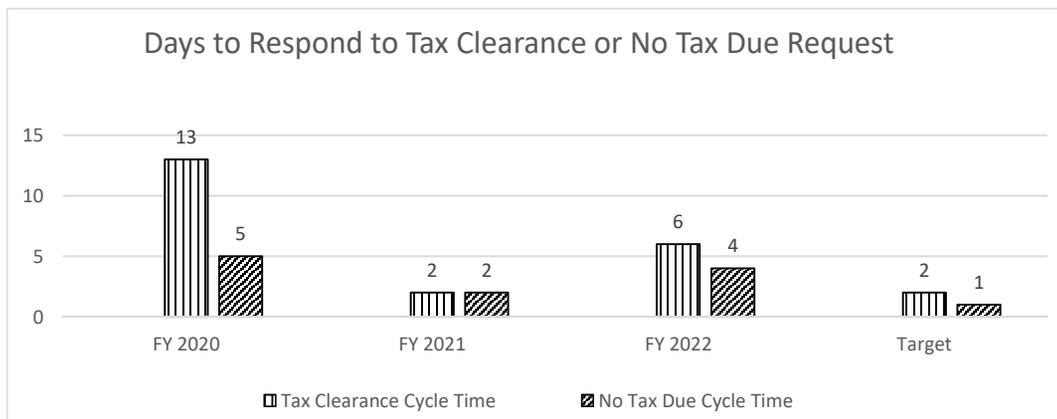
Program Name: Collections and Tax Assistance

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

ii. Tax Clearance - Days to Respond to a Request

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

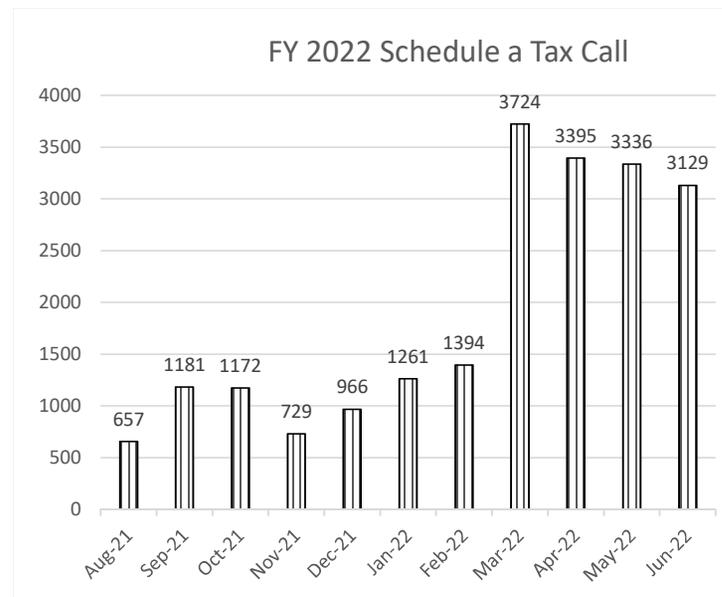
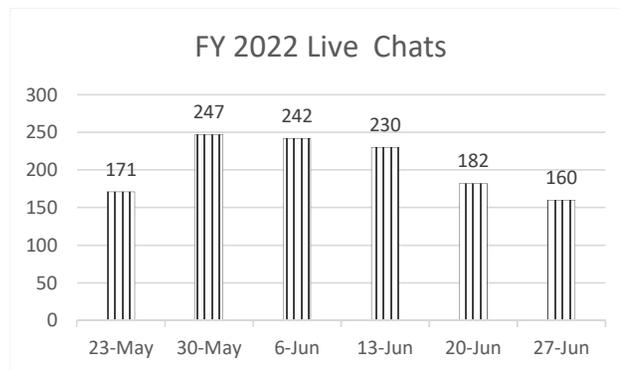
The increase in cycle time for Tax Clearance requests and No Tax Due requests can be attributed to a complete turnover in staff and leadership in this group. We are currently fully staffed and processing requests within the timeframe of our targeted goals.



iii. Live Chat and Schedule a Tax Call.

Live chat was rolled out on May 25, 2022. Currently, the following topics are available: Where's My Refund, Status of Registration Application and Balance Due on Business Tax Accounts. We plan to roll out additional chat topics in FY 2023.

Schedule a Tax Call was rolled out on August 2021, an upgraded version of this feature was implemented February 2022. This allows a customer or tax practitioner to set up a specific time for a representative to call them. This feature allows customers to avoid long hold times and select a time that works for them.



PROGRAM DESCRIPTION

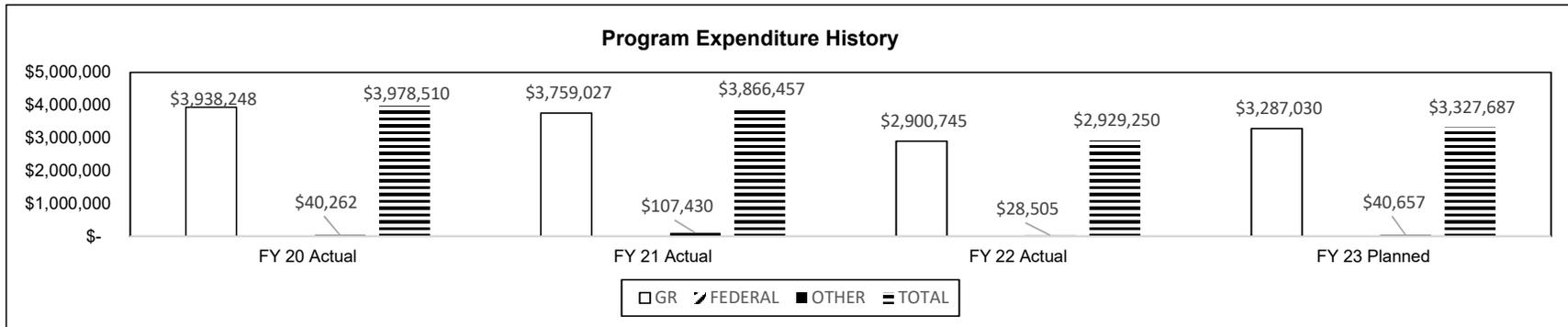
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

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

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.)

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

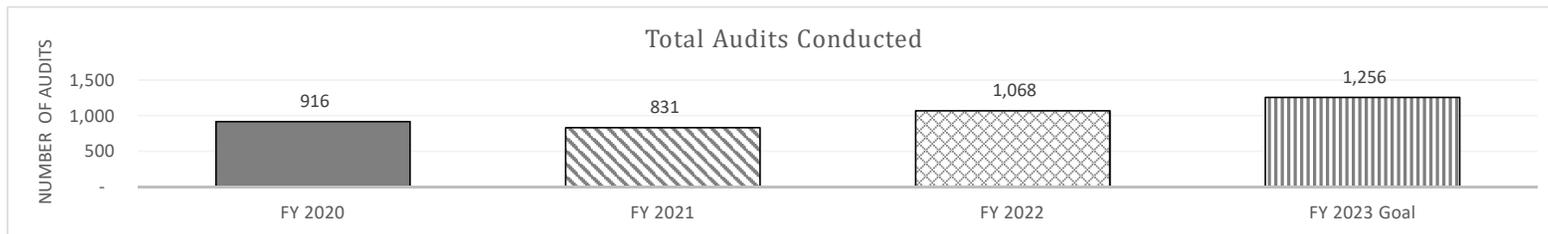
1b. What does this program do?

The **Field Compliance Bureau (FCB)** includes Audit Services, Nexus, and Tax Electronic services. FCB assists and educates Missouri customers to help them become compliant with Missouri statutory tax obligations by conducting audits, notifying customers of potential tax liability, and maintaining tax system data requests and security.

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

i. Audits - Volume of Audits Conducted

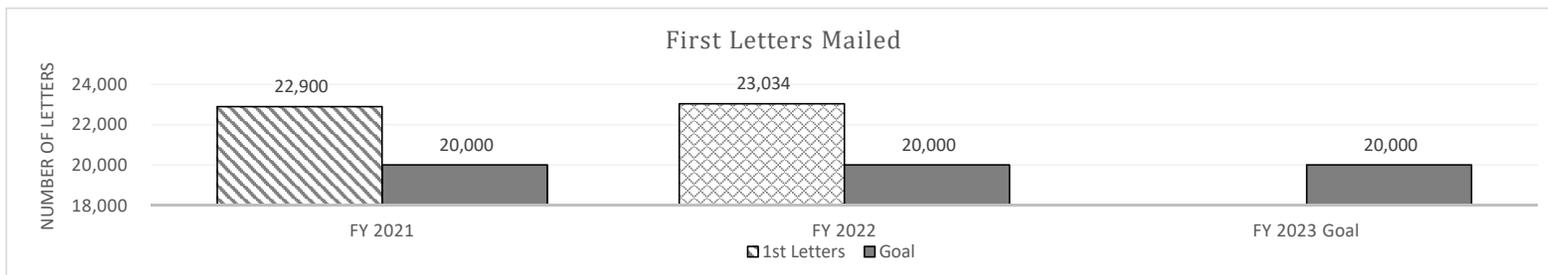
The Audit Services section measures the number of audits conducted to monitor both internal production standards as well as external influence in the form of educational outreach to Missouri businesses. We treat every audit as an educational opportunity for future compliance. After the audit completion, customers gain a working knowledge to meet their tax obligations.



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

ii. Nexus - Number of 1st Letters Mailed

The Nexus section notifies businesses with Missouri activity of potential tax and fee obligations. Nexus programs were briefly suspended in FY 2020.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

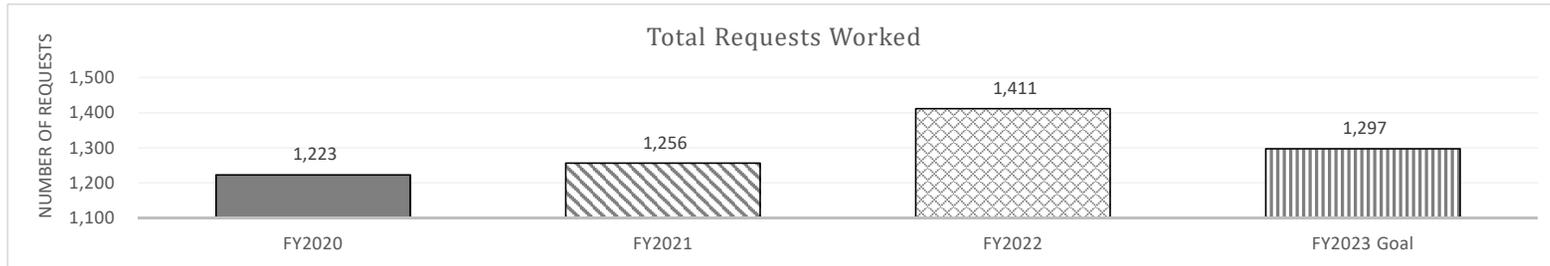
Program Name: Field Compliance Bureau

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

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

iii. Tax Electronic Services - Volume of Requests Worked

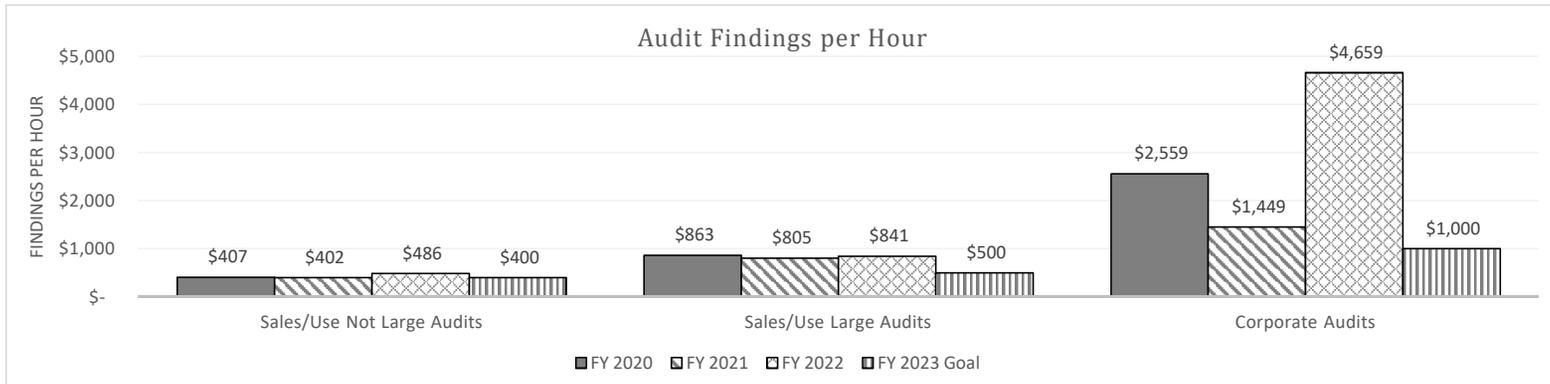
The Tax Electronic Services section measures total data and security requests worked. Data requests include identifying the number of taxpayers or returns that meet a specific set of criteria and preparing and maintaining Revenue Premier reports. This section also processes and maintains individual security access to Revenue Premier.



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

i. Audits - Findings per Hour

The Audit Services section's Audit Findings per Hour provide a measure of program quality by ensuring we are selecting the right businesses for audit.



The Department's Audit Model is the framework used to determine noncompliant businesses to audit. The degree of noncompliance is what determines the correct business for audit. A compliant taxpayer may not require our assistance or education. There were two extraordinary corporate audits in FY 2022, totaling \$48 million in audit findings, which inflated the average audit findings per hour in this period.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

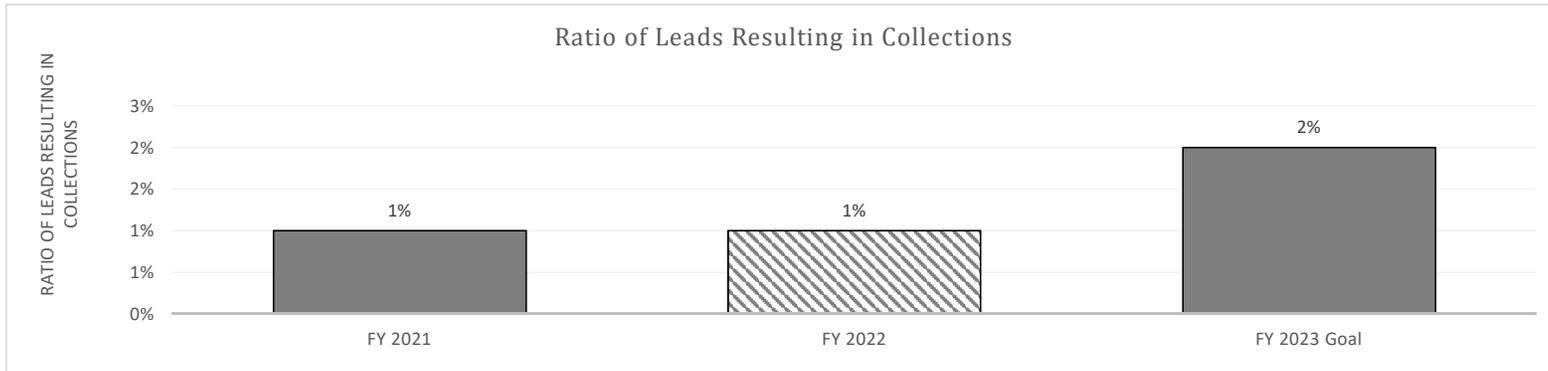
Program Name: Field Compliance Bureau

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

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

ii. Nexus - Ratio of Leads Resulting in Collections

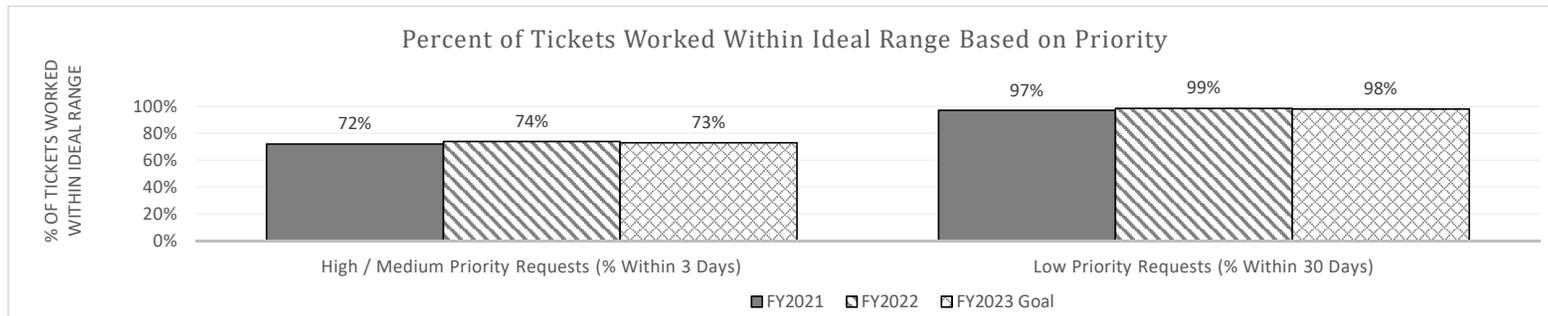
Beginning in FY 2021, Nexus began tracking the number of leads that resulted in collections. This will allow us to measure the quality of Nexus lead programs over time. Many programs will not begin to see collections until years after the programs are implemented.



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

iii. Tax Electronic Services - Types and Areas of Data Requests Received

Beginning in FY 2021, Tax Electronic Services began tracking the percentage of requests that were completed within the ideal range. These ideal ranges are 3 days for high/medium priority requests and 30 days for low priority requests. Tracking the percentage of requests that meet these goals will ensure that we are providing quality service to our customers making data requests.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

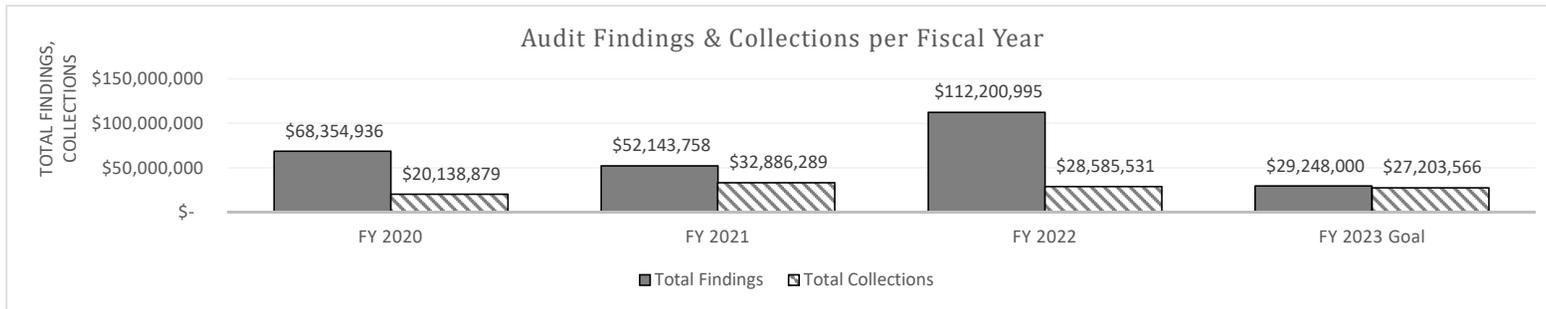
Program Name: Field Compliance Bureau

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

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

i. Audits - Audit Findings & Collections per Year

The Audit Services section identifies unreported tax revenues that would have otherwise gone undetected. Impact in this area is measured by the amount of findings and collections resulting from completed audits.

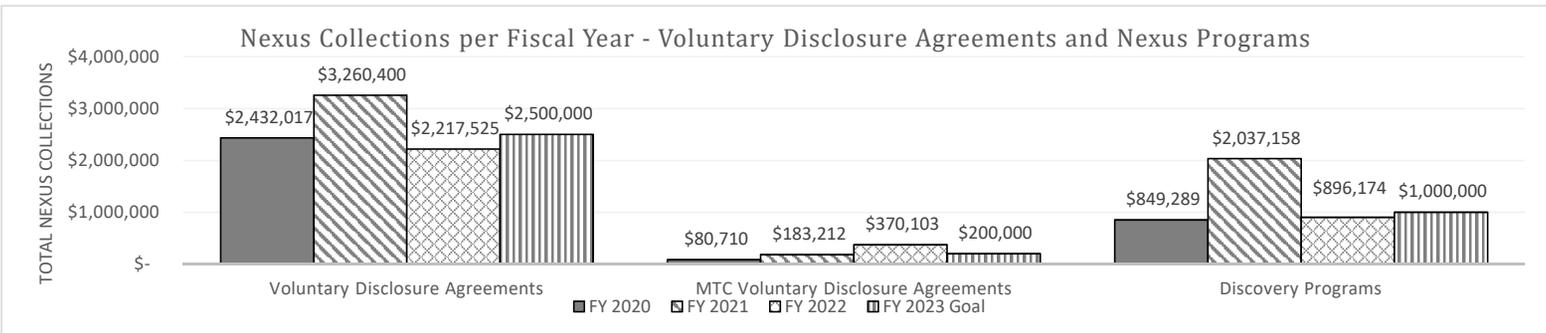


Audit services were briefly suspended for the last 3 months of FY 2020 due to the COVID-19 pandemic, which directly impacts FY 2021 audit findings. Audit assessments are sent and paid through the collections department. A collection may not be made by the customer until settlement or after hearing for appealed audits, unless they pay under protest. The actual collection, in most instances, is not influenced by FCB. There were two extraordinary corporate audits in FY 2022, totaling \$48 million in audit findings, which inflated the total audit findings in this period.

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

ii. Nexus - Collections per Year

The Nexus Unit measures impact in the form of collections from Voluntary Disclosure Agreements (VDA), Multistate Tax Commission (MTC) Voluntary Disclosure Agreements, and various Discovery programs.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

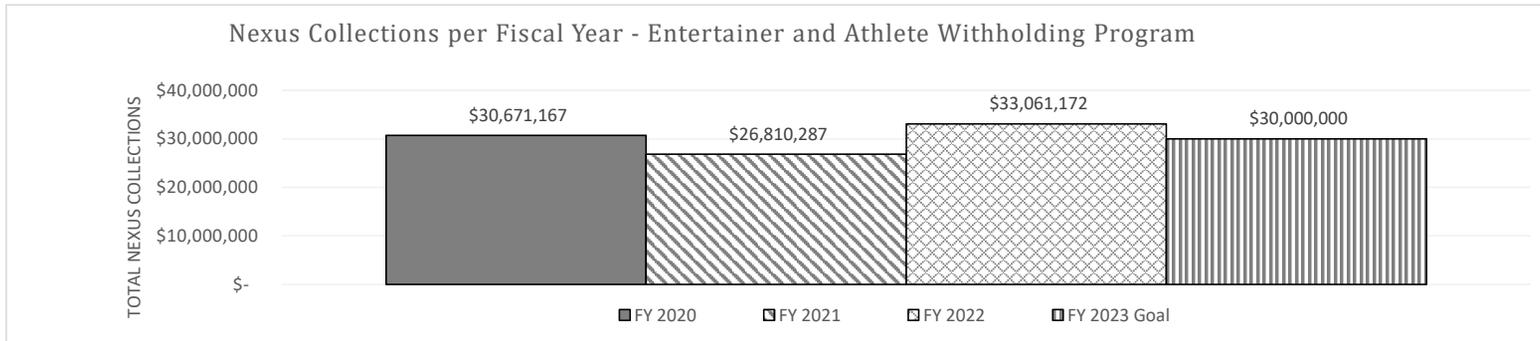
Program Name: Field Compliance Bureau

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

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

ii. Nexus - Collections per Year

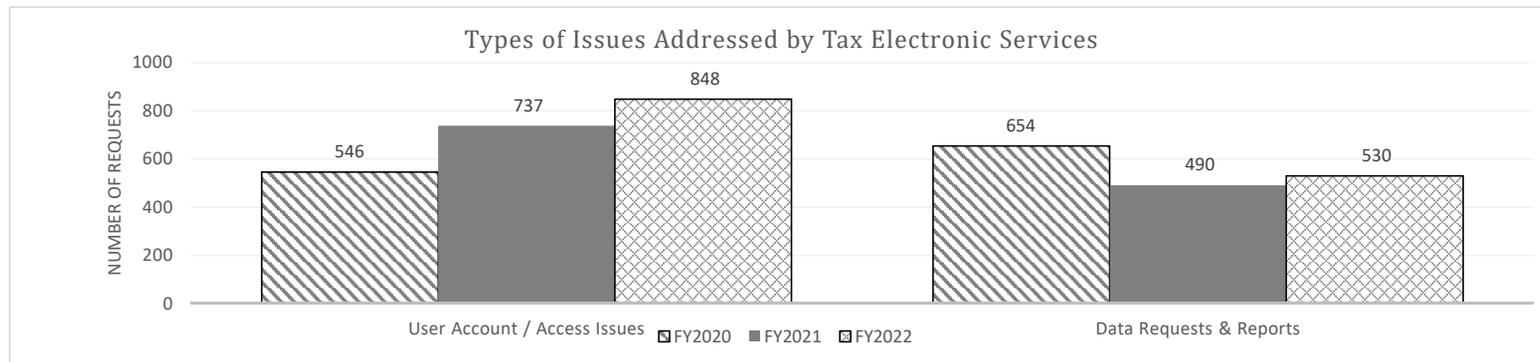
The Nexus Unit is also responsible for administering the entertainer and athlete withholding program.



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

iii. Tax Electronic Services - Impact of Requests

Tax Electronic Services assists all areas of Taxation by fulfilling data, report and system access requests. These data requests and reports are used by the various areas of Taxation to improve their processes, see impact of system issues, or planning purposes. Measuring the types of issues addressed allows us to monitor how we are best impacting team members in the Division year after year.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

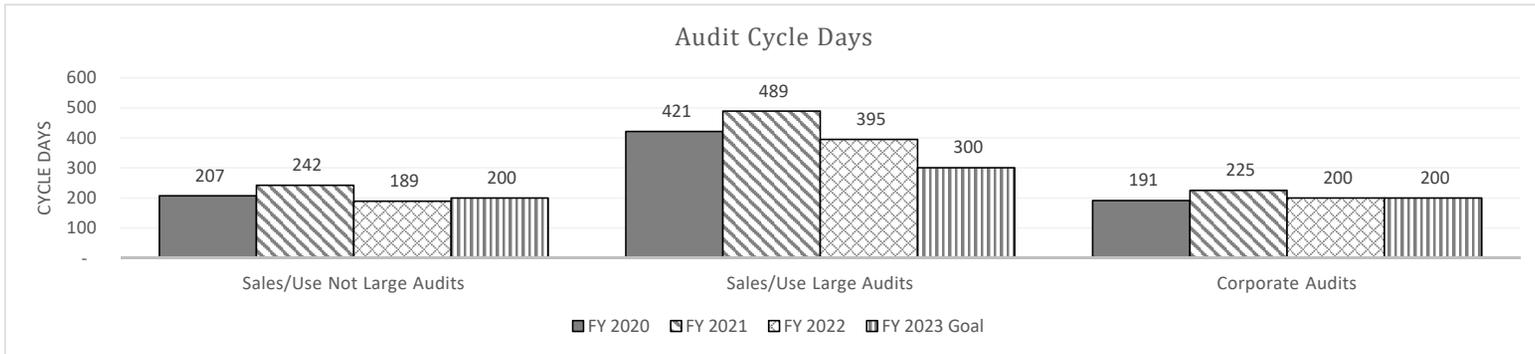
Program Name: Field Compliance Bureau

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

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

i. Audits - Cycle Days from Open to Close

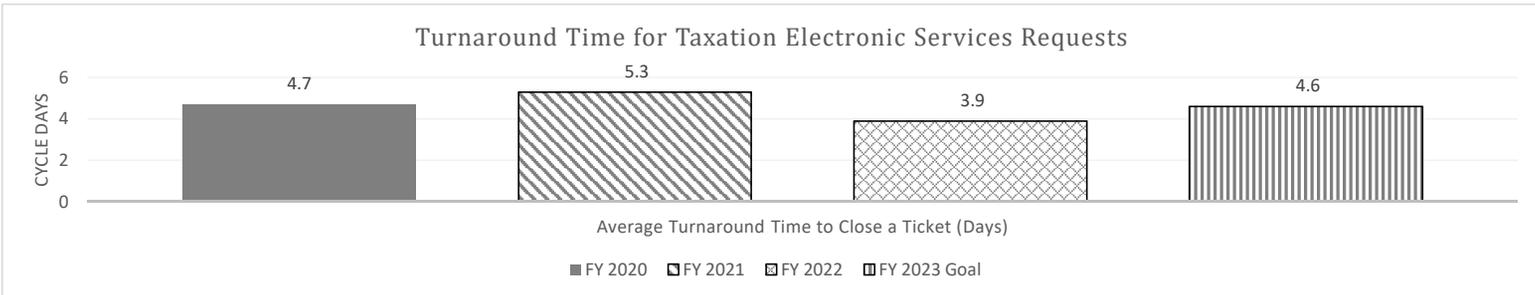
The Field Compliance Bureau measures efficiency as the average Audit Cycle Days per audit category. Audit cycle days is the number of days to complete the audit from the start of field work until the audited returns are submitted to begin the assessment process. Monitoring our average cycle days ensures we are performing audits efficiently and with minimal disruption to Missouri business activities.



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

iii. Tax Electronic Services - Turnaround Time for Requests, Tickets, and Bugs

Beginning in FY 2021, Tax Electronic Services began tracking turnaround time for all requests, tickets, and bugs. This represents the number of days it takes to complete the request, measured from the time the ticket or request is submitted until the date it is completed. Monitoring the average time to complete requests allows us to ensure we are providing timely service in response to data and security request.



PROGRAM DESCRIPTION

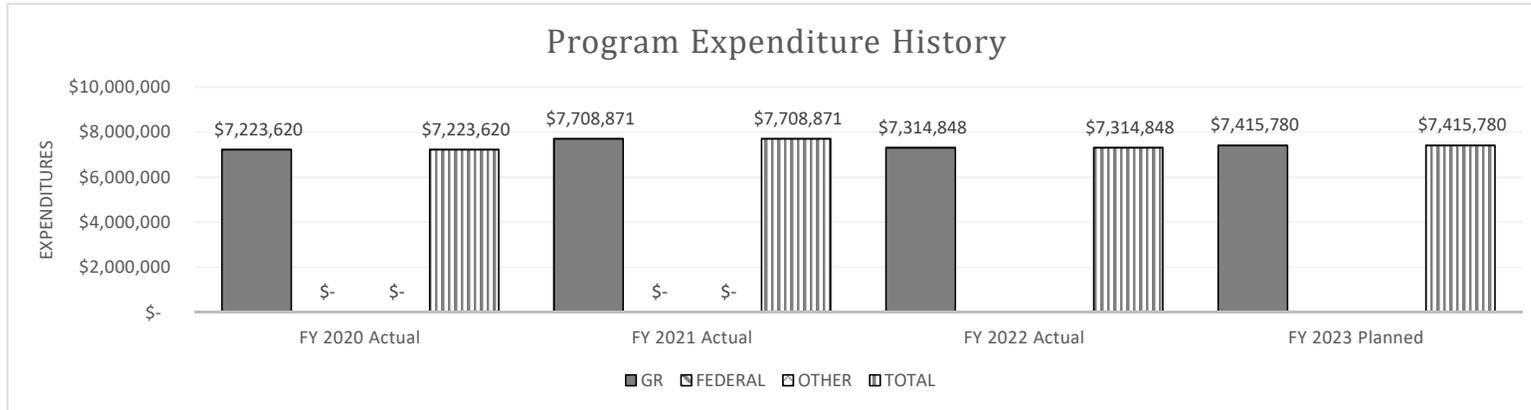
Department of Revenue _____

HB Section(s): 4.01

Program Name: Field Compliance Bureau

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

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?

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

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** administers income tax laws to help Missouri citizens meet their tax obligations by processing returns, reviewing returns for fraud, issuing refunds and notices of adjustment and billings, responding to customer inquiries and administering debt offset programs for income, fiduciary, partnership taxes and property tax credit claims.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

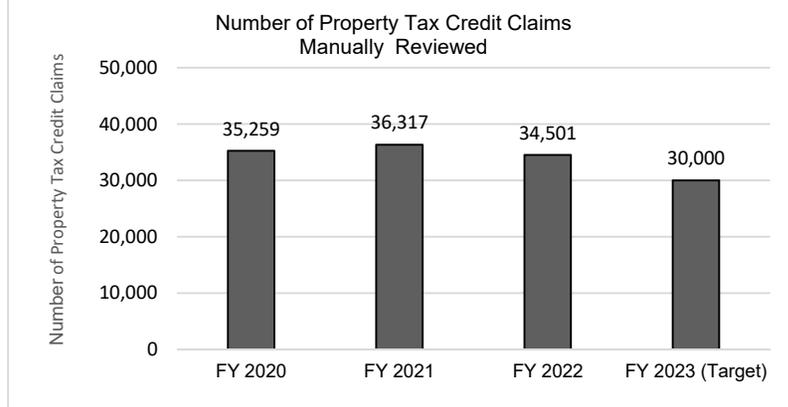
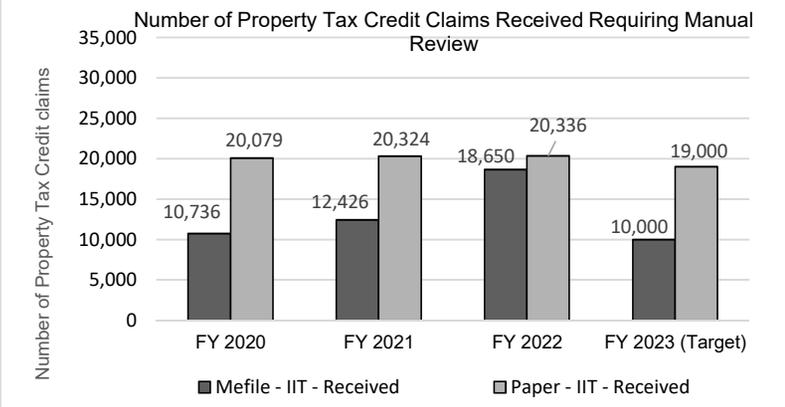
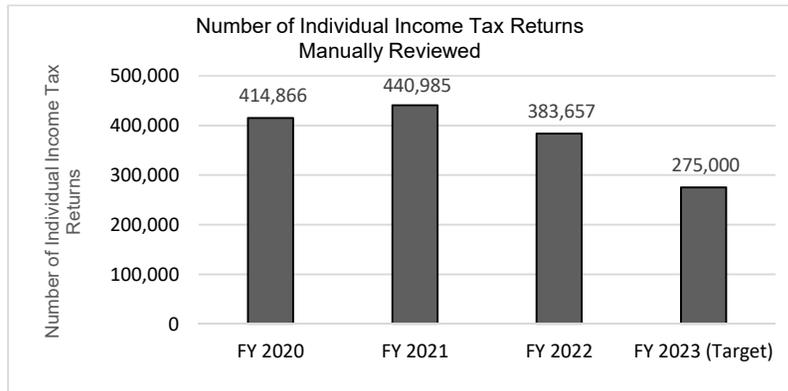
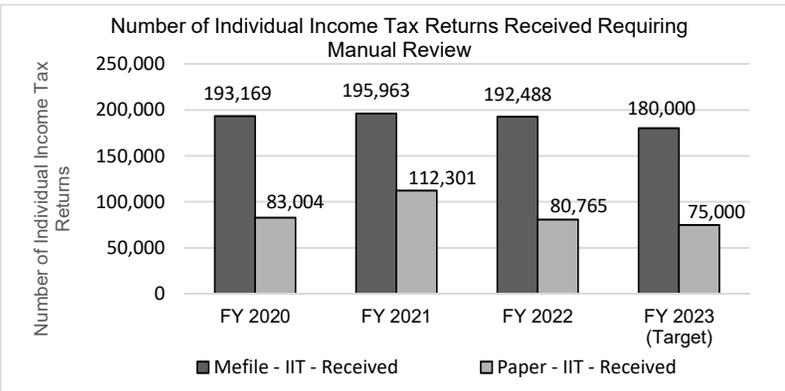
Program Name - Income Tax Bureau

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

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

i. Returns Manually Reviewed - Volume

The Income Tax Bureau conducts manual review of certain returns to ensure returns are calculated correctly and that the customers provided proper support for their refund claims. The due date for tax year 2020 was extended from April 15, 2020 to July 15, 2020; causing returns normally due in FY 2020 to be received in FY 2021, increasing the returns received for manual review in FY 2021. This phenomena did not occur in this fiscal year, accounting for the reduction in returns received for manual review in FY 2022.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

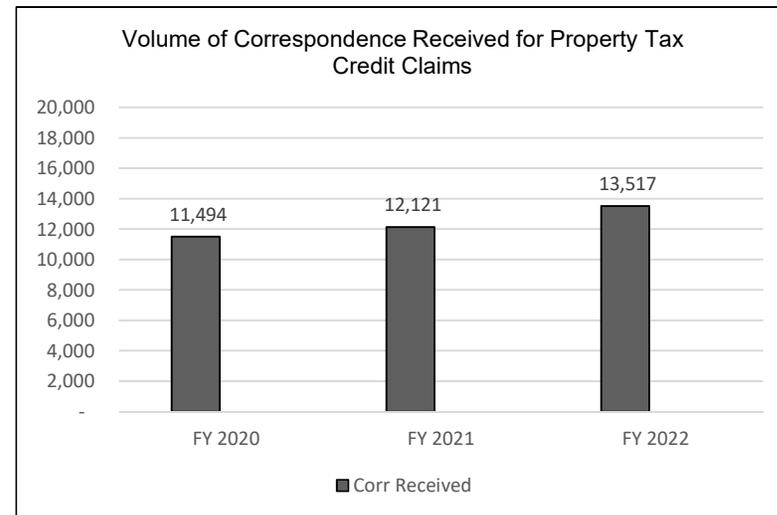
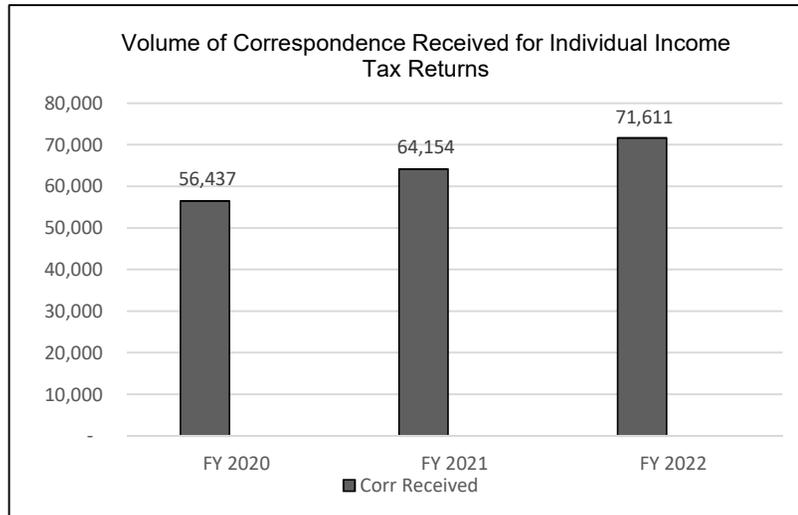
Program Name - Income Tax Bureau

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

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

ii. Correspondence Received for Individual Income and Property Tax Credit Claims - Volume

The bureau sends outbound notices to customers whose accounts were adjusted or show a balance. In FY 2022, the bureau sent out 1,013,399 notices for individual income tax and property tax credits. The bureau also receives inbound correspondence and responds to inquiries regarding customer's individual income tax and property tax credit accounts. The FY 2022 increase in individual income tax correspondence received was due to the increase in notices issued within the fiscal year. The increase of notices issued stemmed from the extended due date for the 2019 and 2020 individual income tax returns.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

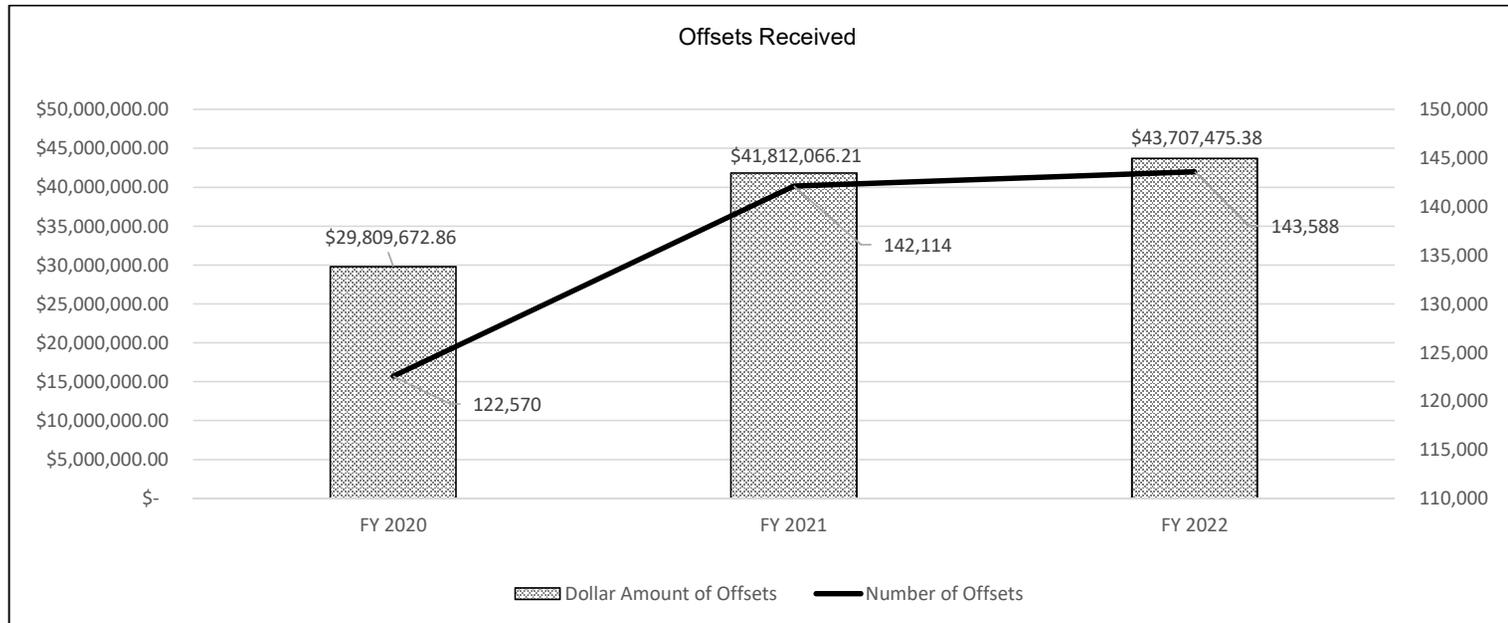
Program Name - Income Tax Bureau

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

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

iii. Income Tax Offsets Received - Volume and Amount

The bureau administers a reciprocal offset agreement with the Internal Revenue Service and the Kansas Department of Revenue to receive offset money and apply to Missouri individual income tax debts. The volume and dollar amounts below also include internal offsets.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

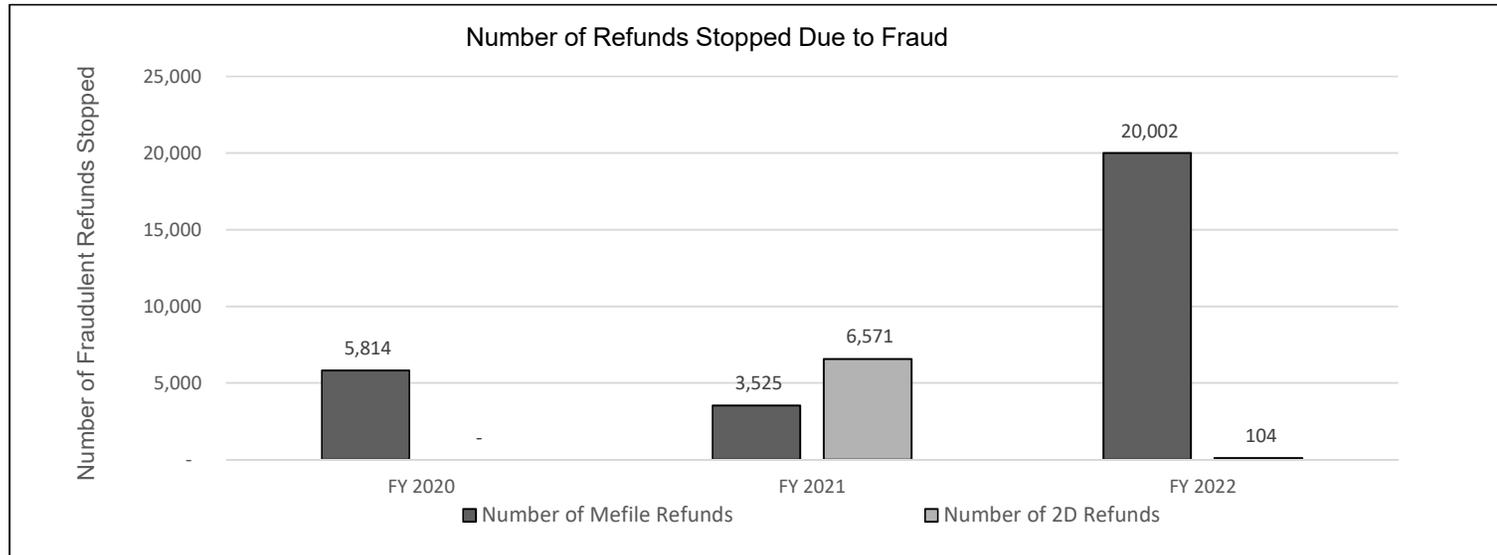
Program is found in the following core budget(s): Taxation

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

iv. Refunds Stopped Due to Fraud - Volume

The bureau works with an external vendor to continually update a fraud analytics algorithm that identifies fraudulent returns. The algorithm is updated based on patterns found by our fraud team, other states sharing fraud patterns, and continuous analysis by our partnering vendor. A score is assigned to each electronically filed return. If the score exceeds the thresholds set, the return is flagged for manual review. The bureau also utilizes reports developed to identify fraud on paper returns. In FY 2020, the bureau identified a fraud scheme related to Forms 1099 with excessive withholding. This scheme was identified in Missouri and other states. These fraudulent claims continued throughout FY 2021 and FY 2022, but the volume was significantly lower.

Fraud is typically observed in our Individual Income Tax MeFile process (electronically filed returns). In FY 2022, 75% of the fraud received was the result of a new type of fraud received through Property Tax Credit (PTC) Claims. This fraud was identified by the algorithm and staff. The score was immediately amplified to identify and flag claims which met the criteria, allowing DOR to prevent the issuance of fraudulent PTC refund claims.



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).

v. Volume of Notices Issued to State Employees, Professional Licensees, and Other Discovery Programs

The bureau is required to perform a tax compliance check on all state employees, professional licensees including attorneys and insurance licensees to determine if the taxpayer has filed the last 3 years of tax returns and that all state taxes owed have been paid. If an employee or licensee has not filed a return or has a delinquency, a notice is mailed to the taxpayer. If the taxpayer fails to remedy or make arrangements for tax compliance, the agency or board of professional registration is notified. The bureau receives data from the IRS to identify additional leads of potential taxpayers who haven't filed a tax return or have discrepancies on their filed return. If any non-filed period or discrepancy is identified, a notice is mailed to the taxpayer.

The Division of Professional Registration has requested the Department suspend the Professional Registration program. The increase in the number of notifications sent out on discrepancies and non-filers is due to additional programs being operational in FY 2022.

Discovery Programs	FY19	FY20	FY21	FY22
State Employees	3,888	-	10,105	5,868
Professional Registration	206	-	548	-
Insurance	14	-	202	120
Nursing Home Administrators	-	-	-	99
Attorneys	-	-	621	244
Non-filers	-	-	30,983	81,383
Discrepancy	-	-	3,872	16,991
Total Notifications	4,108		46,331	104,705

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

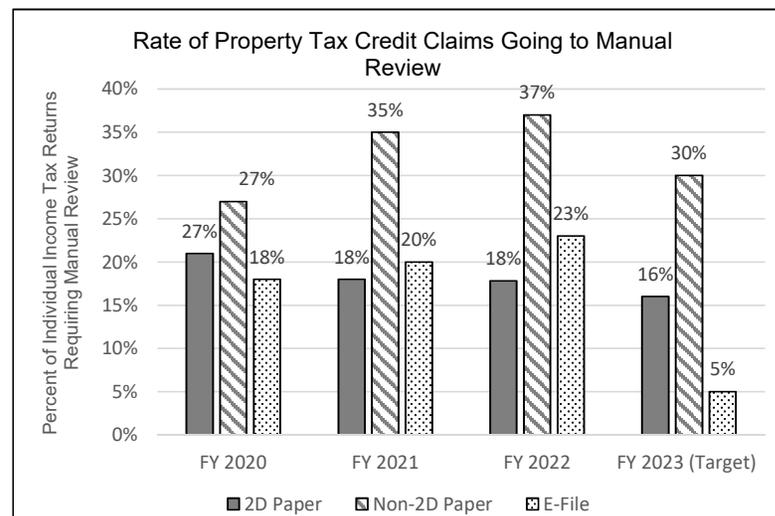
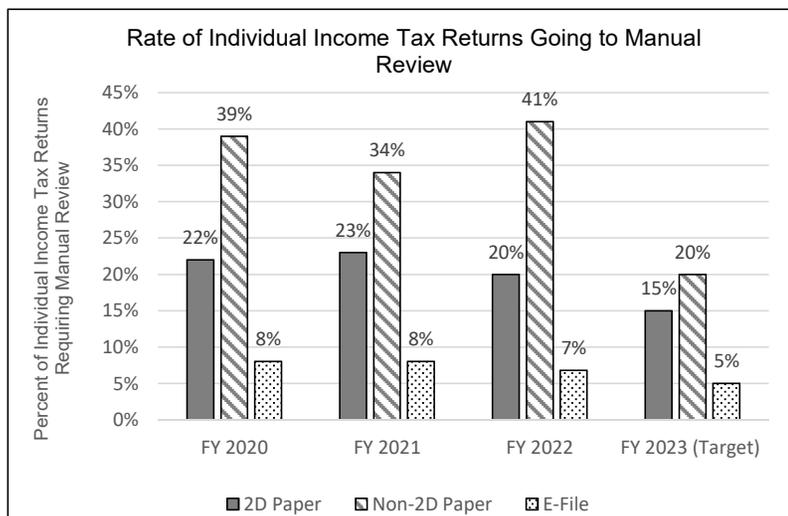
2b. Provide a measure(s) of the program's quality.

i. Rate of Returns Going to Manual Review

Individual income tax returns and property tax credit claims are segmented below by filing type. Customers send 2D returns to the Department in paper form, and these returns are scanned into the system by reading a barcode on the return. Non-2D paper returns have no barcode and must be keyed into the system or scanners read data entered on each line of the return.

The Department received 89 percent of individual income tax returns and property tax credit claims electronically overall in FY 2022. The number of paper returns received continues to decrease annually.

Non-2D barcode paper returns have a much higher manual review rate than 2D or electronic returns, as data entry errors also cause manual review. In FY 2022, the Processing Bureau increased the volume of non-2D returns processed through the data capture functionality. This new data capture process initially caused an increase in error, we will continue to refine this process. A quality control process is completed daily during the tax season to identify issues from internal and external sources that cause returns to be triggered for manual review unnecessarily. This process allows the bureau to identify and correct issues early.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

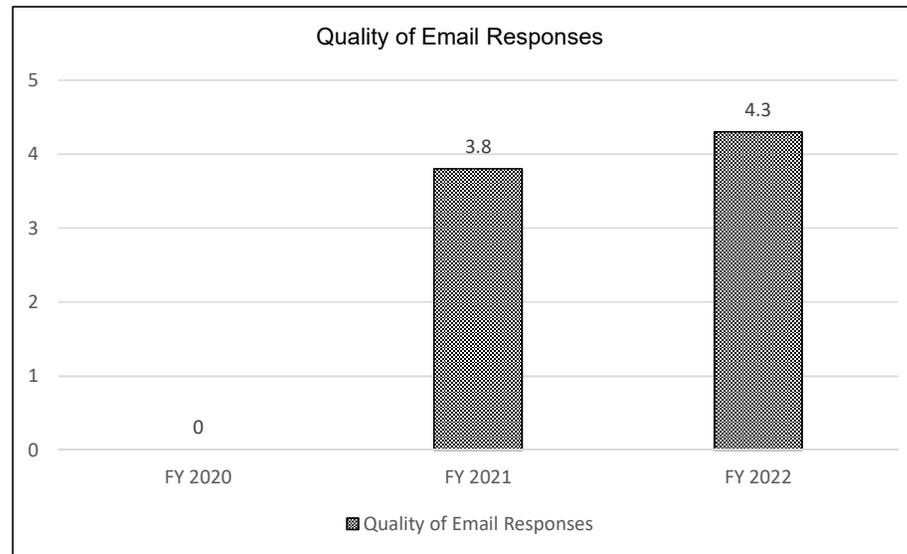
Program Name - Income Tax Bureau

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

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

ii. Correspondence Received for Individual Income and Property Tax Credit Claims

The bureau did not track data for the quality of correspondence in FY 2020. In January 2021, a new survey was created to track the quality of email responses and to rate the customer's satisfaction of the services provided for individual income tax and property tax credit claims. Based on a scale of 1 through 5, the quality of the responses was rated at 4.3 or 86% positive.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

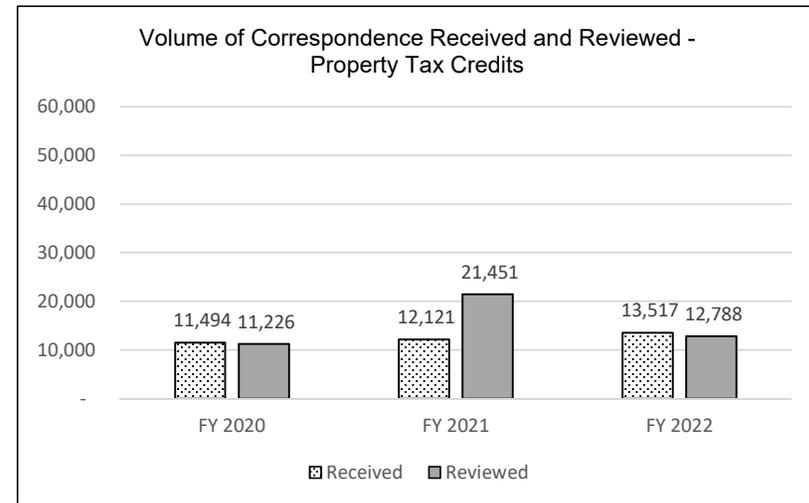
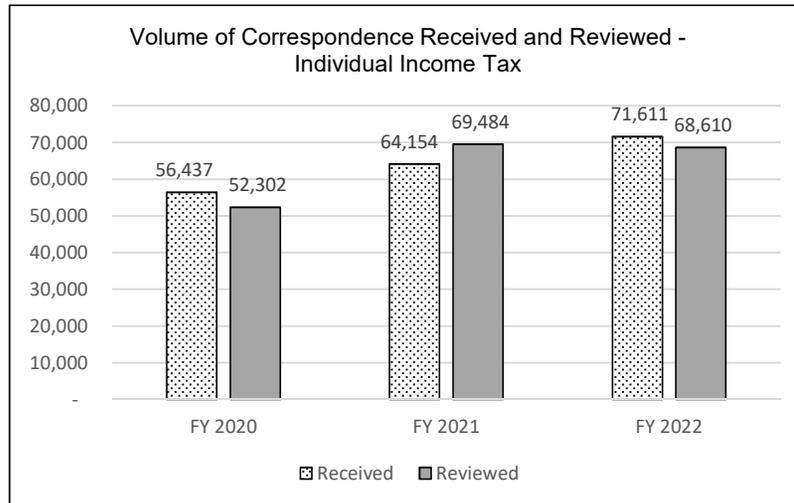
Program Name - Income Tax Bureau

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

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

i. Volume of Correspondence Reviewed for Individual Income and Property Tax Credit Claims

The bureau receives and responds to inquiries regarding individual income tax and property tax credit claims. The increase in the volume of correspondence received is attributed to the 2019 tax return due date extended from April 15, 2020, to July 15, 2020, and the 2020 tax return due date extended from April 18, 2021, to May 18, 2021. This caused the bureau to delay issuing individual income tax notices for both tax years and an increase of correspondence received in FY 2022.



PROGRAM DESCRIPTION

Department of Revenue

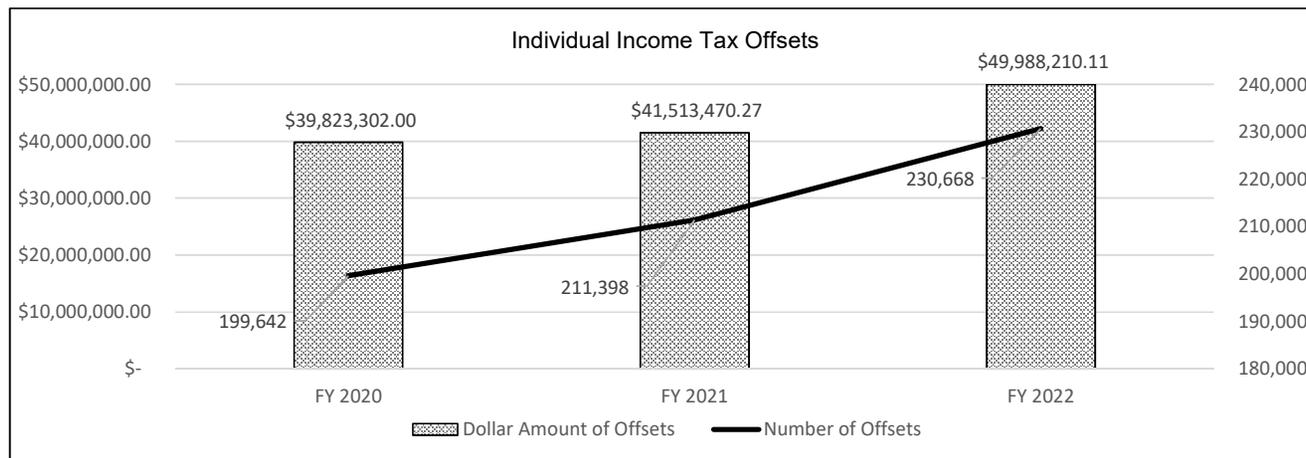
HB Section(s): 4.01

Program Name - Income Tax Bureau

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

ii. Income Tax Offsets - Dollar Impact

The bureau has a reciprocal offset agreement with many other state agencies, colleges, and housing authorities that allows the bureau to offset individual income tax refunds if a customer has an existing debt with the partner agency, college, or housing authority.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

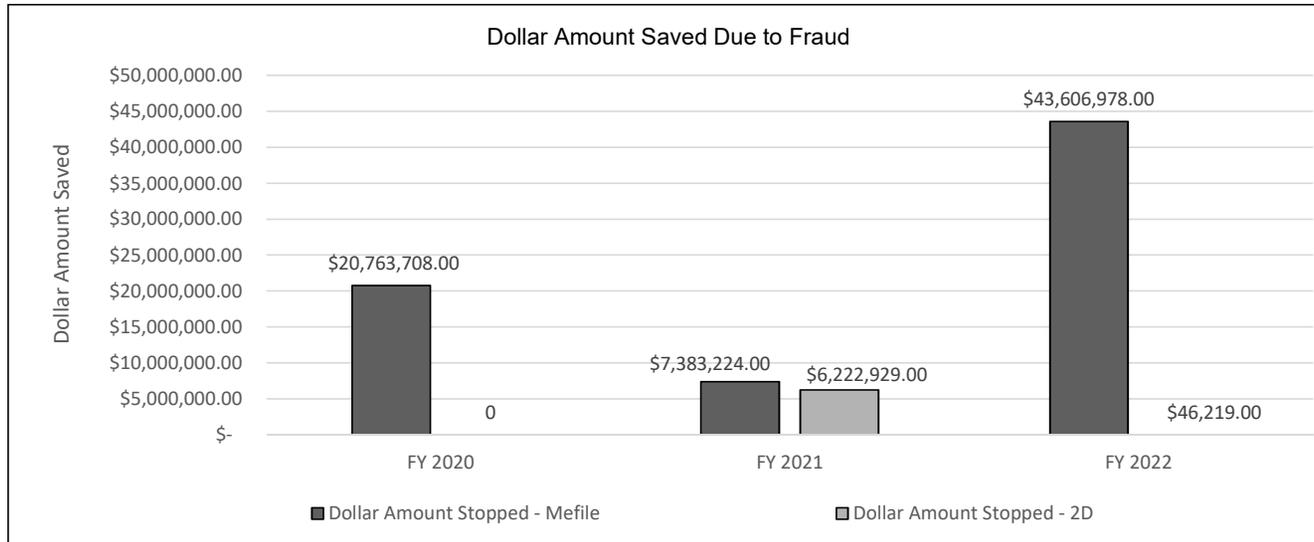
Program Name - Income Tax Bureau

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

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

iii. Refunds Stopped Due to Fraud - Volume and Dollar Amount

The bureau tracks the volume and dollar amount of refunds stopped following the submission of fraudulent returns. These refunds were identified as noted in 2a.v.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

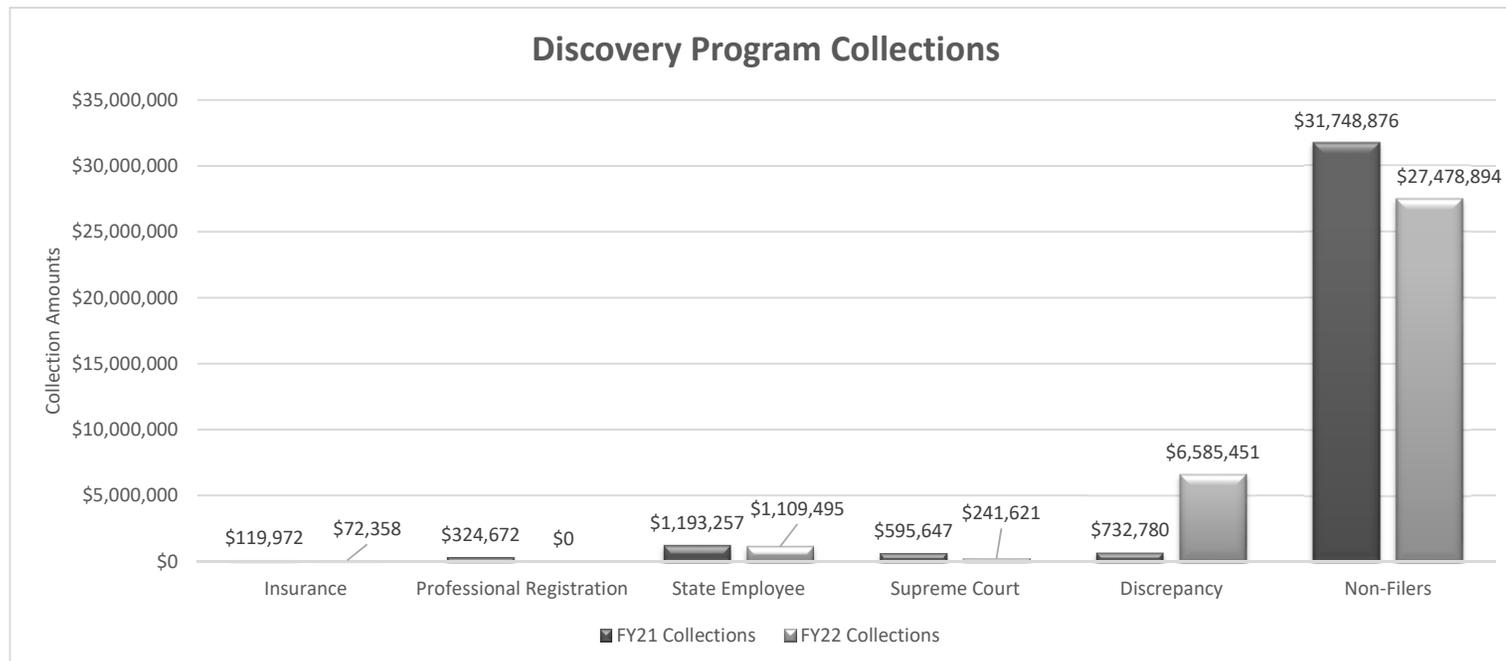
Program is found in the following core budget(s): Taxation

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

iv. Collections from State Employees, Professional Licensees, and Other Discovery Programs

Below is the dollar amount the Department has collected in relation to the activity of volume of notices issued to state employees, professional licensees, and other discovery programs.

The zero dollar collections amount for Professional Registration is due to an evaluation of the program.



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.

i. Manually Review Individual Income Returns and Property Tax Credit Claims

The bureau continues to evaluate all system edits on an annual basis to ensure the system edits in place are effective. This review identifies efficiencies that result in fewer returns being subject to manual review as shown in Section 2a. ii. Returns Manually Reviewed - Volume activity above for FY 2020, FY 2021, and FY 2022. This savings is observed in the volume of Individual Income tax returns requiring manual review. However, with the increase in fraudulent Property Tax Credit (PTC) Claims received, DOR is unable to show these benefits during this fiscal year.

A Workload Optimizer was developed in collaboration with an external vendor and placed into service in January of 2021. The Workload Optimizer utilizes various data points to identify return edits that can be systematically resolved and do not require manual review, resulting in reduced processing time for the impacted customers. This process systematically resolved audit reasons on 12,267 returns; saving the bureau approximately 295 hours of work.

The bureau's revised cross education and staffing plans which increased staffing levels for critical functions with backlogs, reduced processing time for returns that require manual review.

PROGRAM DESCRIPTION

Department of Revenue

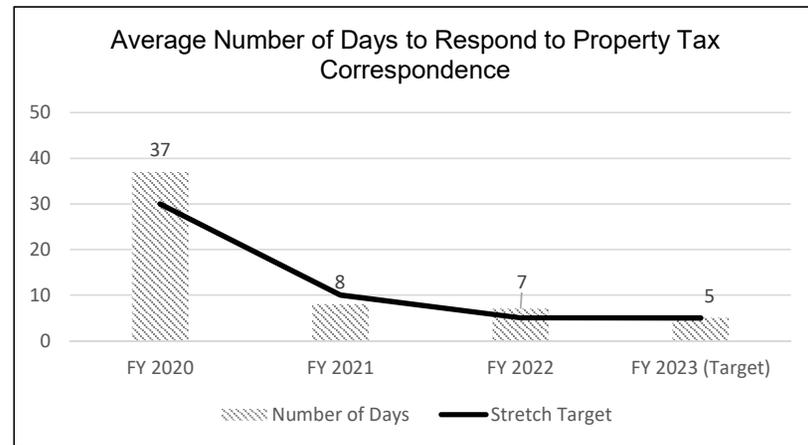
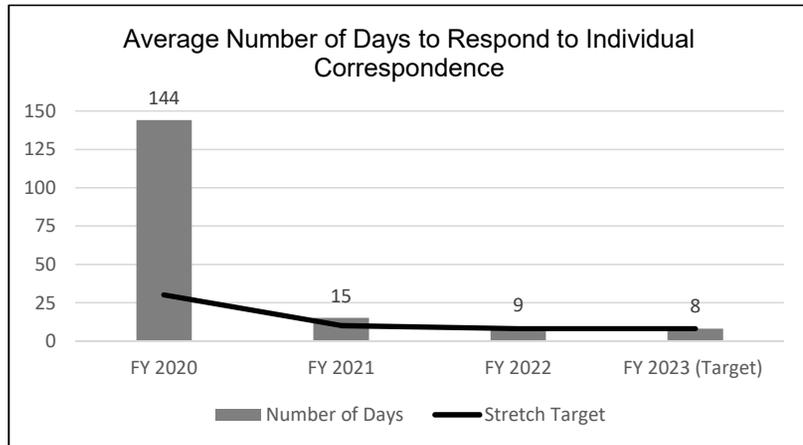
HB Section(s): 4.01

Program Name - Income Tax Bureau

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

ii. Individual Income and Property Tax Credit Correspondence - Average Number of Days to Respond

In FY 2019, the bureau implemented the individual income tax component the Integrated Tax System. The increase in days to respond in FY 2020 was due to certain functionality not being operational until late FY 2020. The bureau worked diligently in FY 2021 and FY 2022 to resolve defects and to construct detailed staffing plans to lower our average days to respond to customer inquiries. These staffing plans are reviewed daily during tax season and again at the end to identify any gaps in the staffing plan that could decrease our response time to the taxpayers. These efforts will continue into FY 2023.



PROGRAM DESCRIPTION

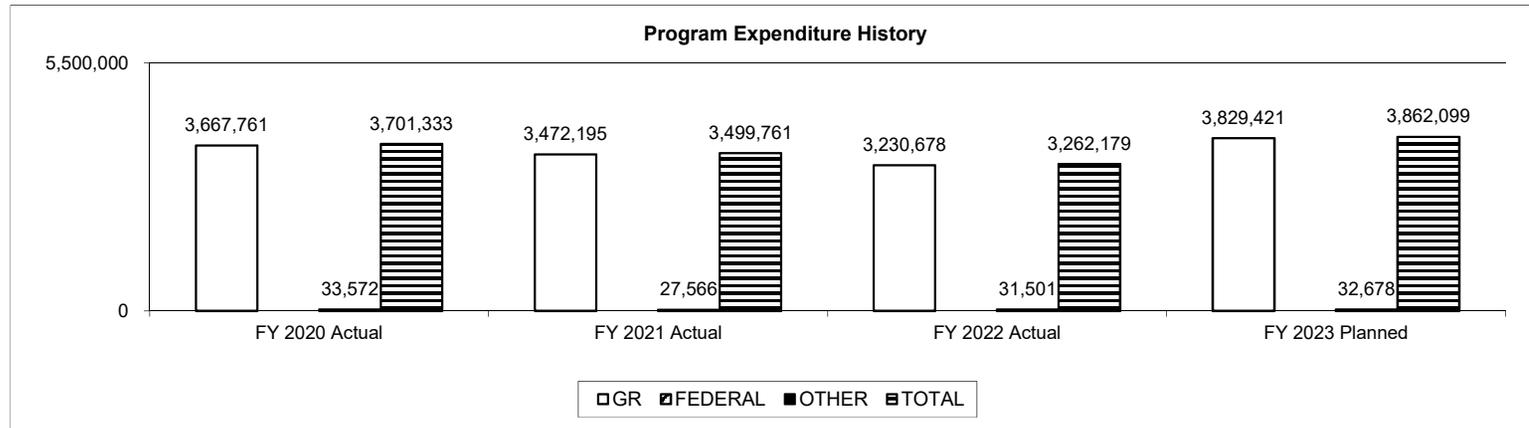
Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

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

8. 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.)



9. 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)

10. 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

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

No

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

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

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

1a. What strategic priority does this program address?

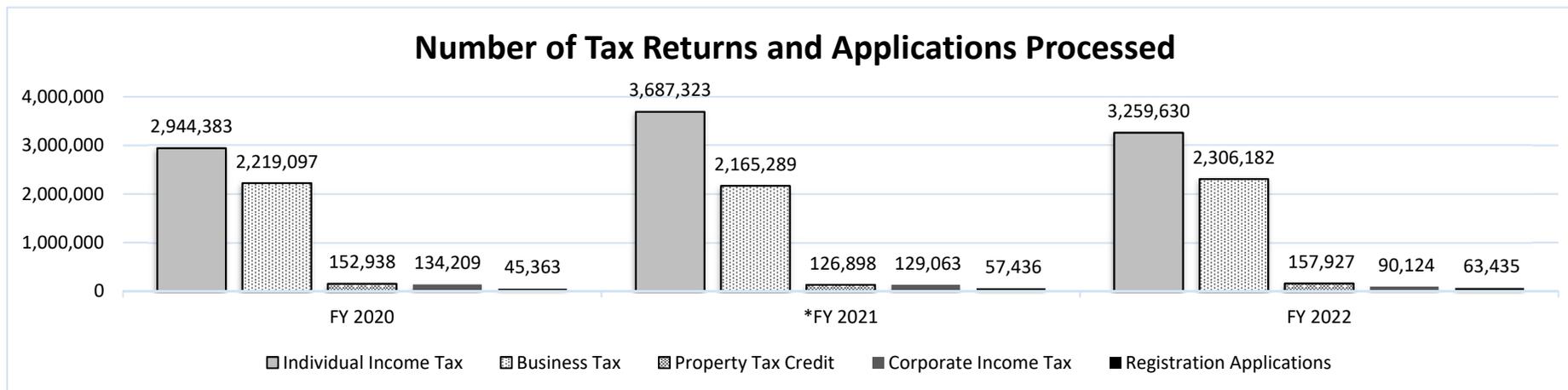
Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The **Processing Bureau** administers tax laws to help Missouri citizens and state and local political subdivisions meet their obligations by depositing funds into General Revenue and other state and local funds and processing and editing returns. Tax types include individual income and corporate income, sales and use, employer's withholding, insurance, financial institutions, tire and battery fee, property tax credit claims and business registrations.

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

1) Number of Tax Returns Processed



Business Tax Returns includes the following returns: Sales, Vendor's Use, Consumer's Use, Employer's Withholding, Insurance Tax, Financial Institution Tax and Tire and Lead-Acid Battery Fees.

*Income Tax and Property Tax Credit Returns were impacted in FY 2020 and FY 2021 by the COVID-19 July 15, 2020 extended due date. In FY 2021, we experienced two tax due dates.

PROGRAM DESCRIPTION

Department of Revenue

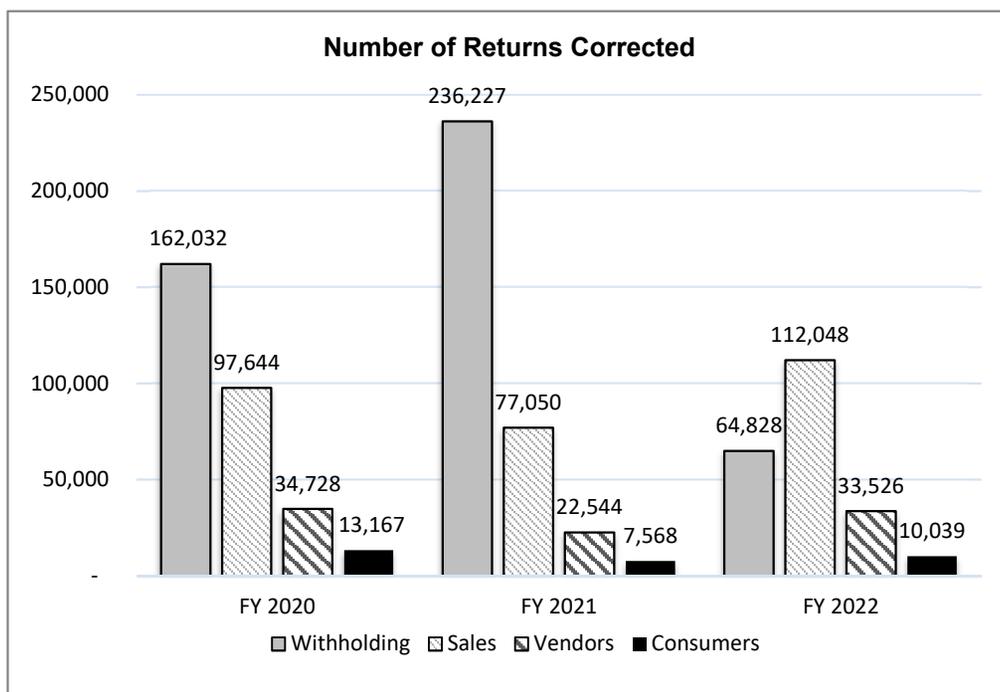
HB Section(s): 4.01

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 errors (exceptions), such as missing information, taxpayer calculation mistakes, and incorrect jurisdiction or site codes. Correcting these errors allows the taxpayer's return to process with accurate rates and figures.

In FY 2021, the bureau implemented system changes to streamline return processing which increased the number of withholding returns reviewed and corrected. Reducing the number of errors per return, increases the number of returns processed on a daily basis. The bureau also utilized data driven staffing plans to determine the staffing level required to process incoming return volumes and cross education to increase the number of employees trained to process error corrections. The reduction in sales/use tax returns processed in FY 2021 is reflective of staff utilization and education.

In FY 2022, the withholding system changes significantly reduced the number of returns that require manual review. The bureau's numerous system changes to sales and use tax and the increased participation in electronic filing continues to reduce the number of daily return errors. The reduction in return errors and additional staffing increased the number of returns reviewed and corrected.

PROGRAM DESCRIPTION

Department of Revenue

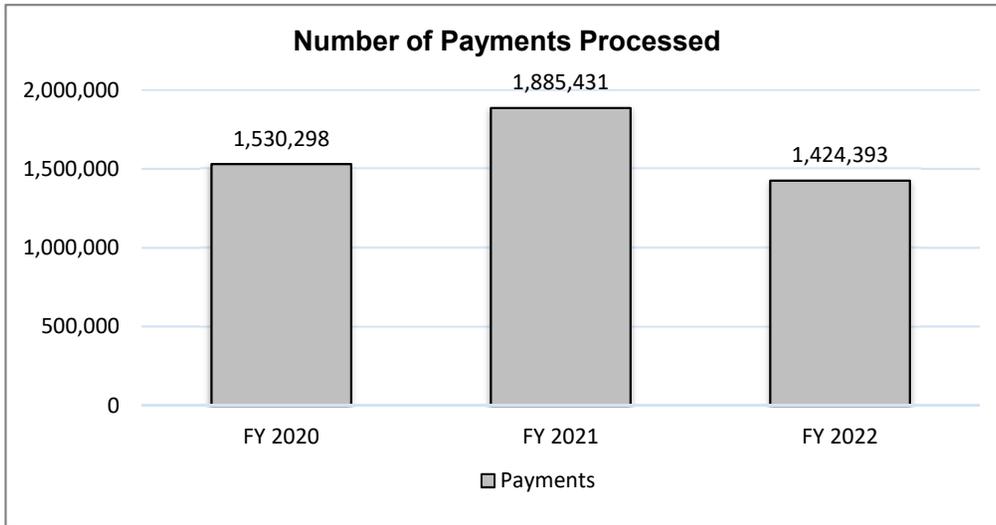
HB Section(s): 4.01

Program Name: Processing Bureau

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

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

3) Number of Business and Income Tax Payments Processed



The Processing Bureau receives a variety of customer payments such as estimated tax payments, returns and billing payments.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

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

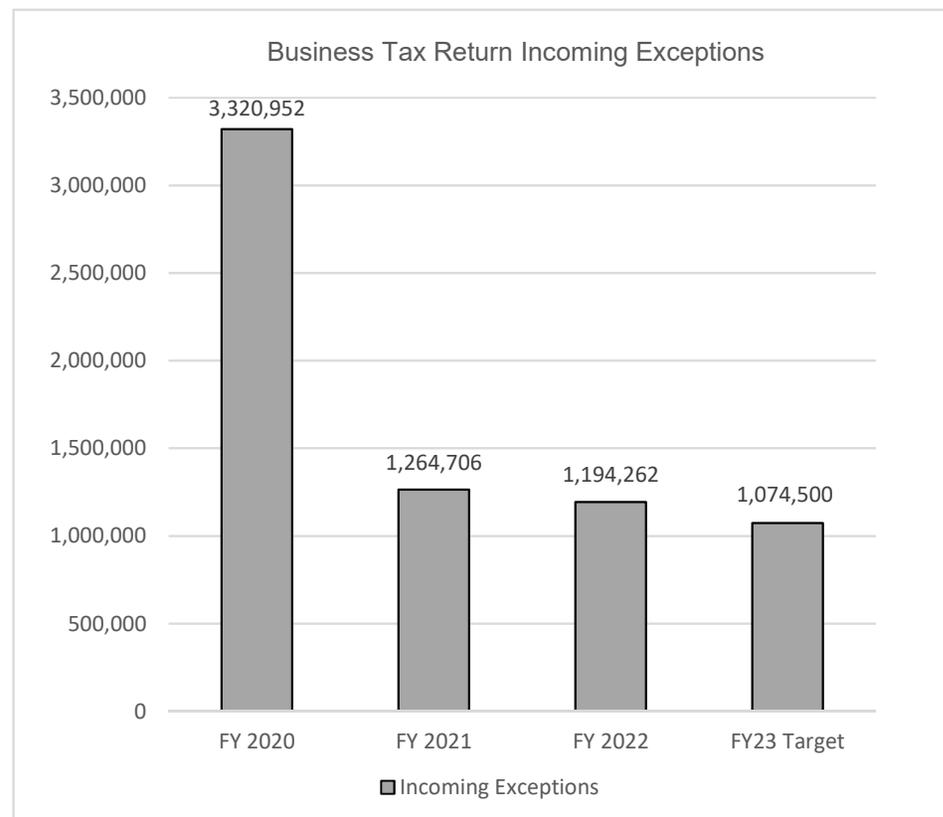
2b. Provide a measure(s) of the program's quality.

Business Tax returns are sent to a suspended status if the return has exceptions (errors). These exceptions must be reviewed and corrected before the return can be posted or fully processed. Exceptions include missing information, taxpayer calculation mistakes, incorrect jurisdictions or site codes, or taxpayers not registering properly before filing their return.

In early FY 2020 a integrated system enhancement was implemented, along with a few other identified exception improvements. These changes led to a 43% reduction in the number of return exceptions received per month. In early FY 2021 the second integrated system enhancement was implemented. The targeted exception improvements and the integrated system enhancements yielded a 73% average reduction in the number of return exceptions received monthly by mid-FY 2021.

In FY 2022, we continued to aggressively promote electronic filing options and conducted outreach efforts to educate and assist businesses with online filing which led to a 11% increase in sales and use tax returns received electronically and fewer incoming exceptions.

The bureau set a fiscal year goal to reduce incoming exception by 10% as reflected in our FY23 Target. We will continue outreach efforts to educate and assist businesses with online filing. We anticipate a system enhancement for adding new locations on sales and use tax returns. This system enhancement will improve customers online filing experience and further reduce return exceptions.



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 state and non-state funds included in the daily deposits.

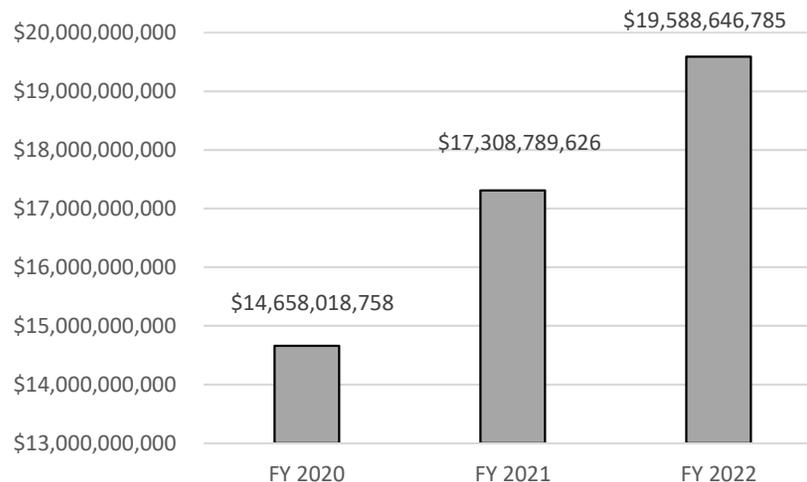
State Accounts

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



*Deposits were impacted by the COVID-19 July 15, 2020 extended due date for Individual, Corporate and Fiduciary tax returns and payments. This extended due date increased deposits in FY 2021 because there were two tax due dates in the fiscal year. In FY 2022, the Department saw large increases in deposits for income and state and local sales taxes.

PROGRAM DESCRIPTION

Department of Revenue

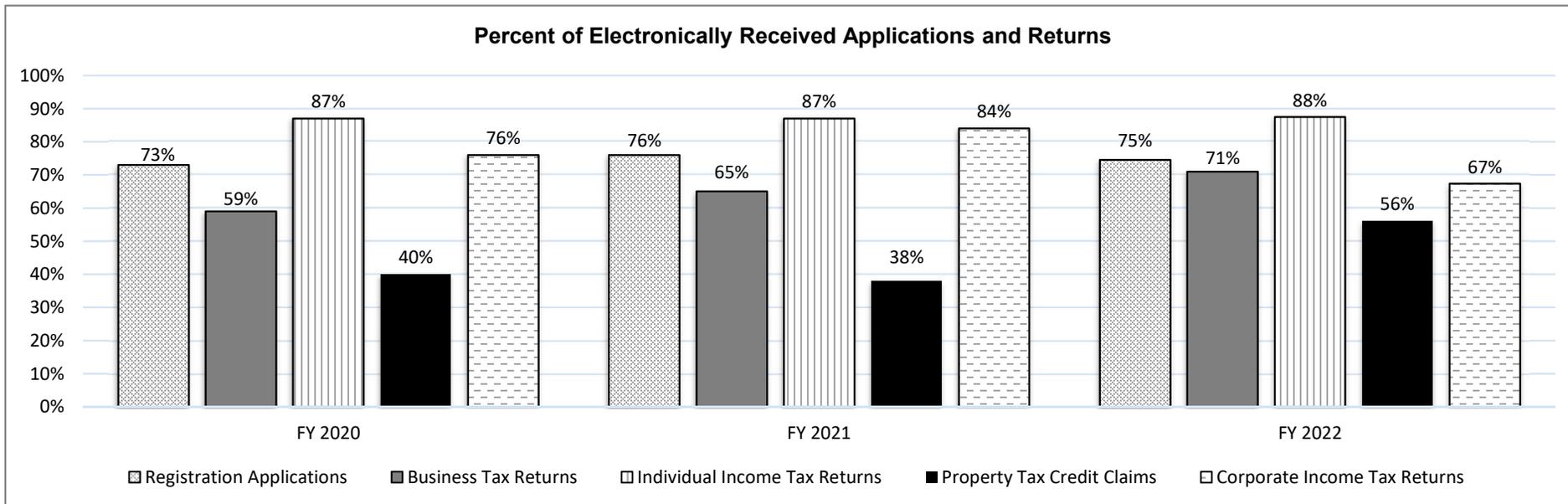
HB Section(s): 4.01

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 2023 Targets: Percent of Electronically Received Applications and Returns

Registration Applications	80%
Business Tax Returns	80%
Individual Income Tax Returns	90%
Property Tax Credit Claims	62%
Corporate Income Tax Returns	80%

Electronic returns require less manual intervention and have a lower error rate. Electronic business returns pre-populate specific jurisdiction and site codes and auto-calculates certain fields resulting in fewer manual calculations and typographical errors. In FY 2021, the Department implemented an online Property Tax Credit Application to provide an electronic method of filing to submit a claim when not filing an individual return.

PROGRAM DESCRIPTION

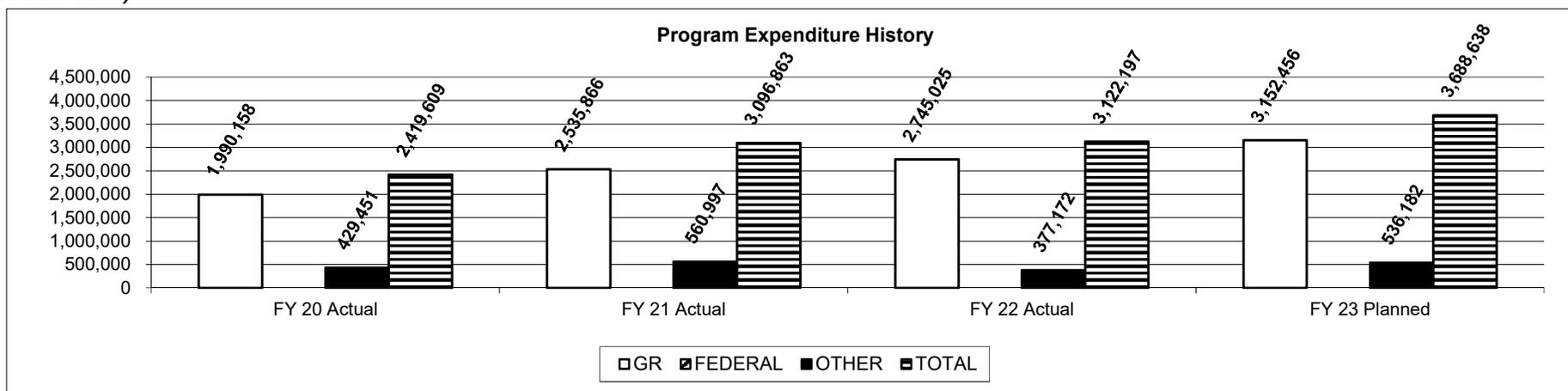
Department of Revenue

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

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, 132, 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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
INTEGRATED TAX SYSTEM									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	6,989,843	0.00	7,500,000	0.00	7,500,000	0.00	0	0.00	
VET HEALTH AND CARE FUND	0	0.00	150,000	0.00	150,000	0.00	0	0.00	
TOTAL - EE	6,989,843	0.00	7,650,000	0.00	7,650,000	0.00	0	0.00	
TOTAL	6,989,843	0.00	7,650,000	0.00	7,650,000	0.00	0	0.00	
GRAND TOTAL	\$6,989,843	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$0	0.00	

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	7,500,000	0	150,000	7,650,000	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>7,500,000</u>	<u>0</u>	<u>150,000</u>	<u>7,650,000</u>	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects approximately \$13.9 billion in general revenue and \$1 billion in highway-related revenue annually. The primary mechanism for the collection and distribution of funds collected by the Department is the integrated tax system.

The Department awarded the contract to implement the integrated tax system in February 2012 with staggered release dates for different tax types. The final release was deployed on August 8, 2020.

The Department used this core funding to pay vendor deliverables, state data center, and software/equipment costs associated with the integrated tax system. The Department requests continued funding of \$7.65 million for the following:

- * Various system enhancements including; Intelligent operational reporting, enhanced machine learning tools, mobile application filing and paying, and enhanced collection tools
- * Software maintenance
- * Ongoing system maintenance and operational support.
- * Enhance collection of the Missouri tax on marijuana sales.

CORE DECISION ITEM

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

More than 90 percent of the rules in Revenue Premier were customized to meet Missouri's unique taxing laws. Due to the complexity of the customized code, neither DOR nor ITSD are able to provide daily, ongoing operational support for the system. RSI, the vendor for Revenue Premier, employs skilled technicians who will be able to provide operational support for the integrated tax system. In FY24, we estimate that the operational support costs will total approximately \$2.86 million. The General Assembly appropriated \$150,000 to the Department to make upgrades to Revenue Premier which will enhance collection of the Missouri Marijuana sales.

Revenue Premier Expenditures				
	System Enhancements	Software Maintenance	Operational Support	Total
FY24	\$2,900,000	\$1,653,750	\$2,864,300	\$7,418,050
FY25	\$2,700,000	\$1,736,438	\$3,007,515	\$7,443,953
FY26	\$2,500,000	\$1,823,259	\$3,157,890	\$7,481,149
	\$8,100,000	\$5,213,447	\$9,029,705	\$22,343,152

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

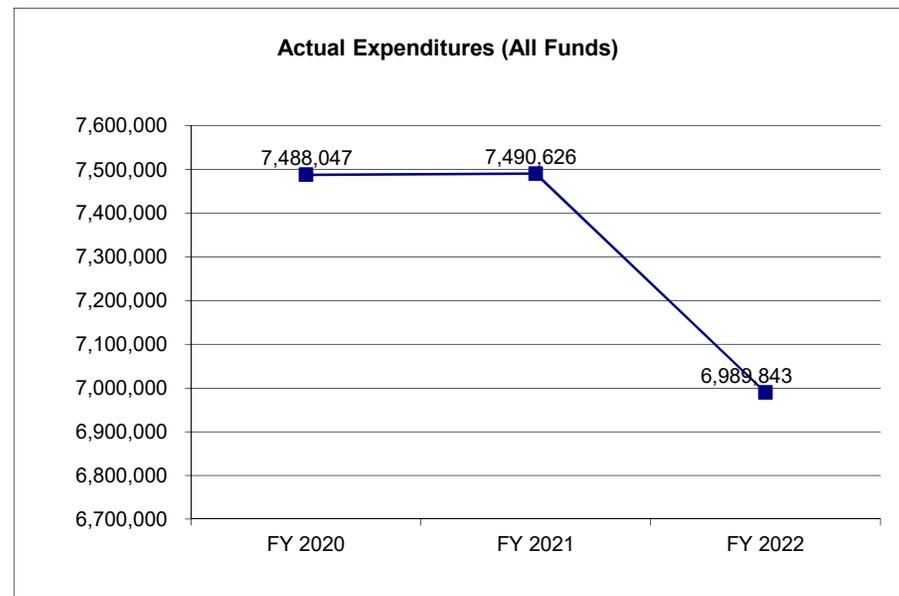
Integrated Tax

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Current Yr.
Appropriation (All Funds)	7,500,000	7,500,000	7,500,000	7,650,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	<u>7,500,000</u>	<u>7,500,000</u>	<u>7,500,000</u>	<u>7,650,000</u>
Actual Expenditures (All Funds)	7,488,047	7,490,626	6,989,843	N/A
Unexpended (All Funds)	<u>11,953</u>	<u>9,374</u>	<u>510,157</u>	N/A
Unexpended, by Fund:				
General Revenue	11,953	9,374	510,157	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

**STATE
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	150,000	7,650,000	
	Total	0.00	7,500,000	0	150,000	7,650,000	
DEPARTMENT CORE REQUEST							
	EE	0.00	7,500,000	0	150,000	7,650,000	
	Total	0.00	7,500,000	0	150,000	7,650,000	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	7,500,000	0	150,000	7,650,000	
	Total	0.00	7,500,000	0	150,000	7,650,000	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
INTEGRATED TAX SYSTEM								
CORE								
PROFESSIONAL SERVICES	6,782,928	0.00	7,650,000	0.00	7,425,000	0.00	0	0.00
M&R SERVICES	206,915	0.00	0	0.00	225,000	0.00	0	0.00
TOTAL - EE	6,989,843	0.00	7,650,000	0.00	7,650,000	0.00	0	0.00
GRAND TOTAL	\$6,989,843	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$0	0.00
GENERAL REVENUE	\$6,989,843	0.00	\$7,500,000	0.00	\$7,500,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$150,000	0.00	\$150,000	0.00		0.00

PROGRAM DESCRIPTION

Department of Revenue _____

HB Section(s): 4.01

Program Name - Integrated Tax System

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

1a. What strategic priority does this program address?

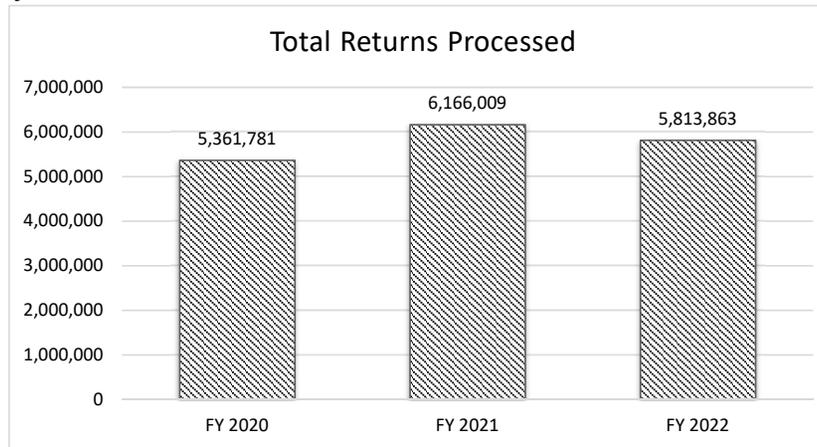
Embed Transformational Purpose; Focus on Service Culture; IT Roadmap

1b. What does this program do?

The **Integrated Tax System** enables the Missouri Department of Revenue to administer the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate 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 that 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 local political subdivisions that have enacted a sales or use tax.

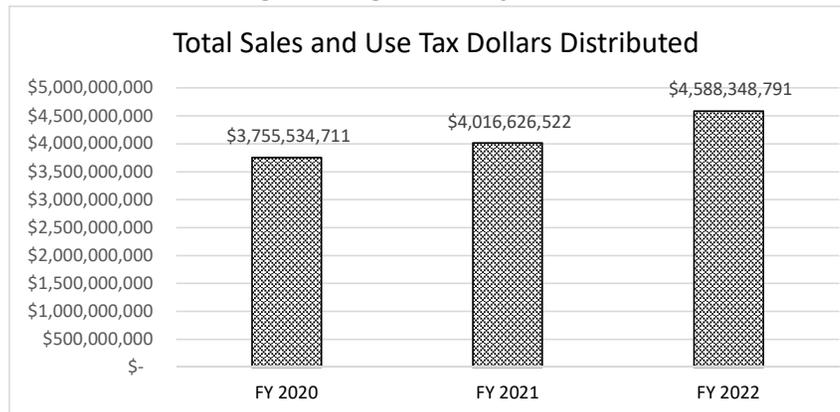
2a. Provide an activity measure(s) for the program.

i. Returns Processed in the Integrated Tax System



Note: FY20 return totals were down due to the extended individual income tax filing date. FY21 return totals were increased due to the extended individual income tax filing date.

ii. Sales / Use Tax Money Distributed to Local Jurisdictions through the Integrated Tax System

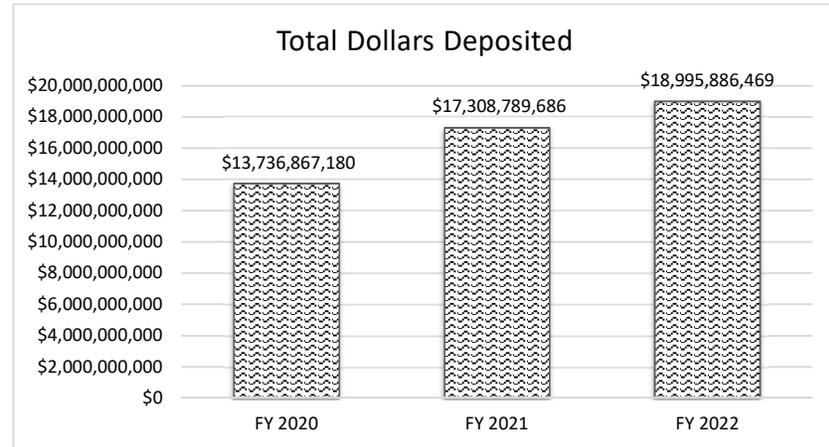
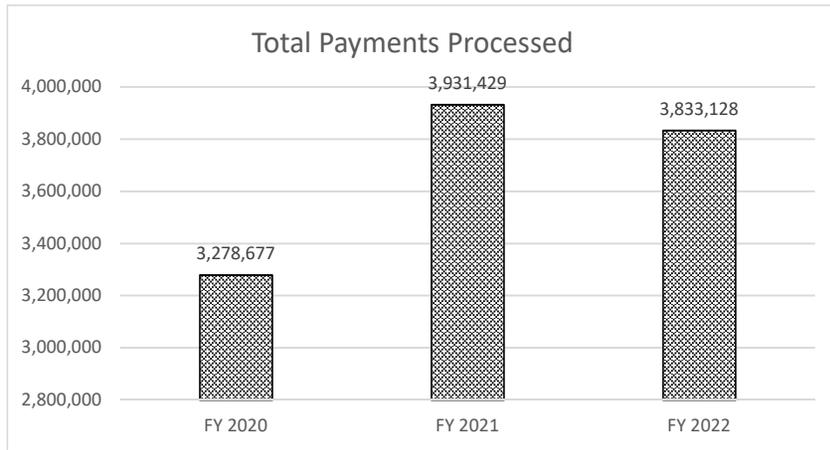


PROGRAM DESCRIPTION

Department of Revenue
Program Name - Integrated Tax System
Program is found in the following core budget(s): Integrated Tax System

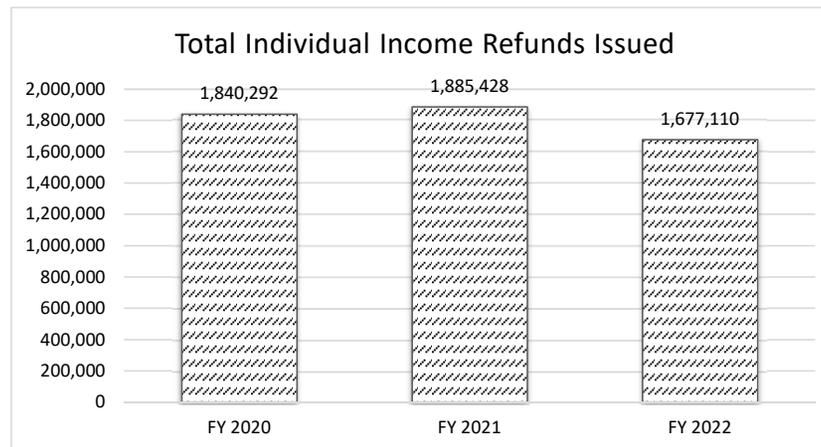
HB Section(s): 4.01

iii. Payments and Dollars Deposited through the Integrated Tax System



Note: Totals for FY20 do not include corporate income tax payments. Additionally, because the individual income tax payment and filing due dates were shifted from April 15 to July 15, and estimated \$783,000 million got shifted to FY21.

iv. Refunds Issued through the Integrated Tax System



PROGRAM DESCRIPTION

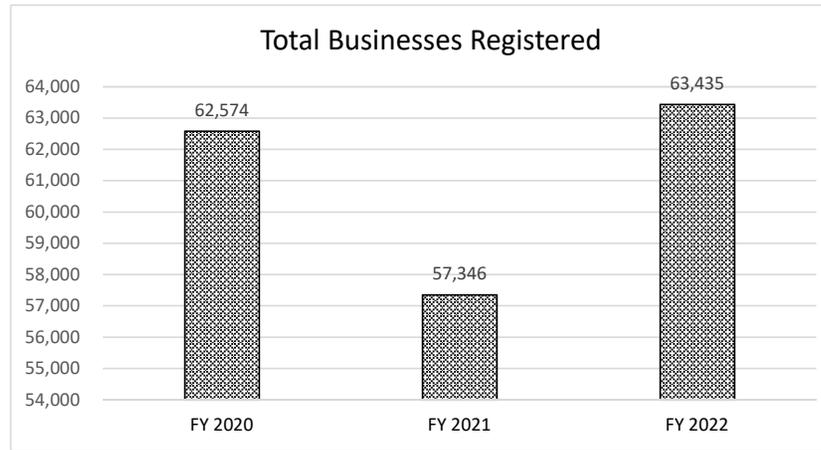
Department of Revenue _____

HB Section(s): 4.01

Program Name - Integrated Tax System

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

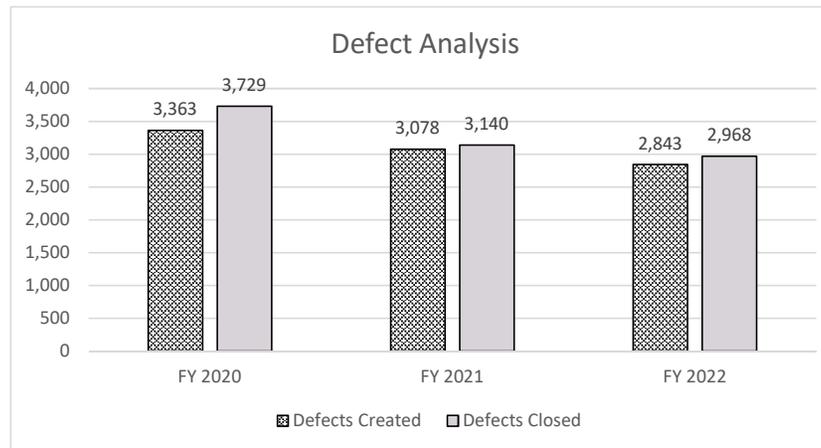
v. Businesses Registered through the Integrated Tax System



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

i. Defect Analysis

The Integrated Tax System is made up of hundreds of thousands of separate business rules. The Department and the vendor have spent more than 8 years creating the various functions, coding them, and ensuring the correct operational output. Throughout the implementation of the integrated system, we have encountered many defects. A defect may be as small as a comma in the incorrect place on a notice or as large as a tax rate that impacts millions of filers. Changes needed to implement new legislation and enhanced functionality are also tracked as defects. The data below reflects the amount of defects created and closed in the applicable years.



PROGRAM DESCRIPTION

Department of Revenue

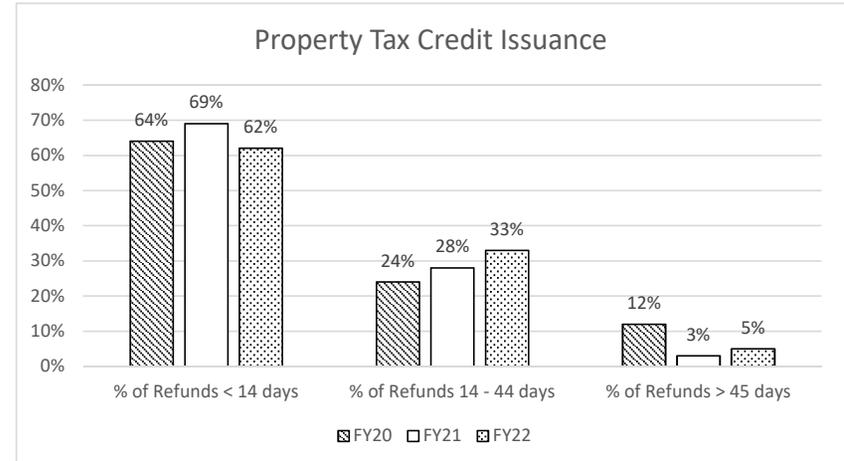
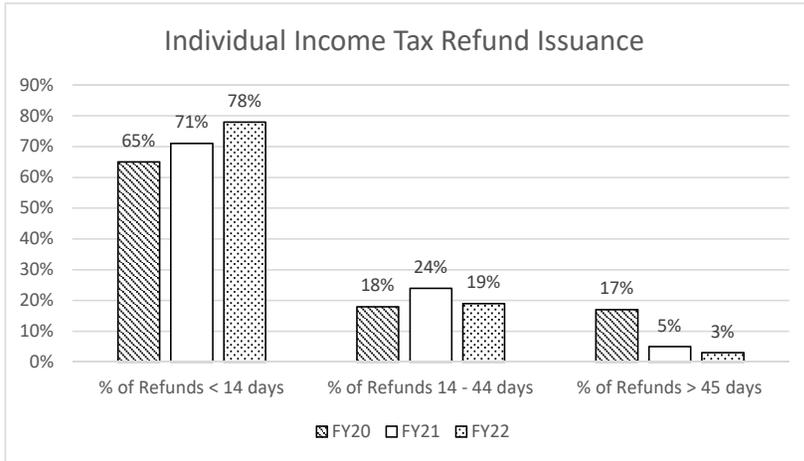
HB Section(s): 4.01

Program Name - Integrated Tax System

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

ii. Refund Turnaround Time

One of the most important functions the Integrated Tax System plays is the timely issuance of individual income tax refunds and property tax credits. Each year the Department receives approximately 1.6 million refund claims. Approximately 12 percent of the refund claims require a manual review, which can delay the issuance. The information below reflects the volumes and percentages of refunds issued in the applicable timeframes.



PROGRAM DESCRIPTION

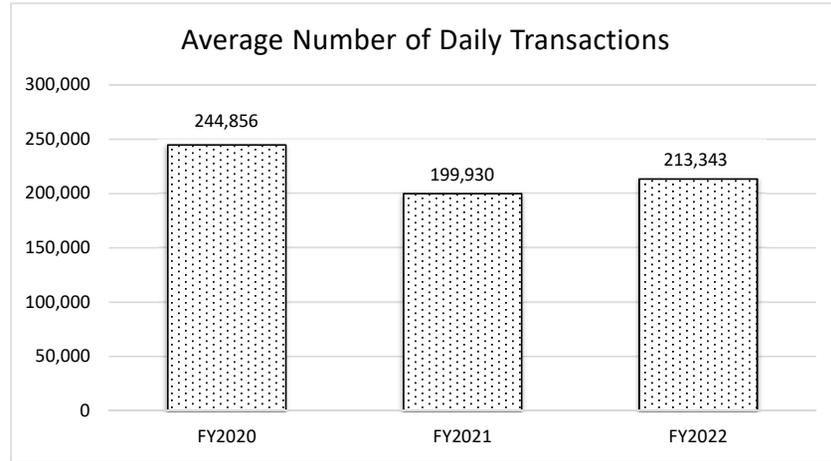
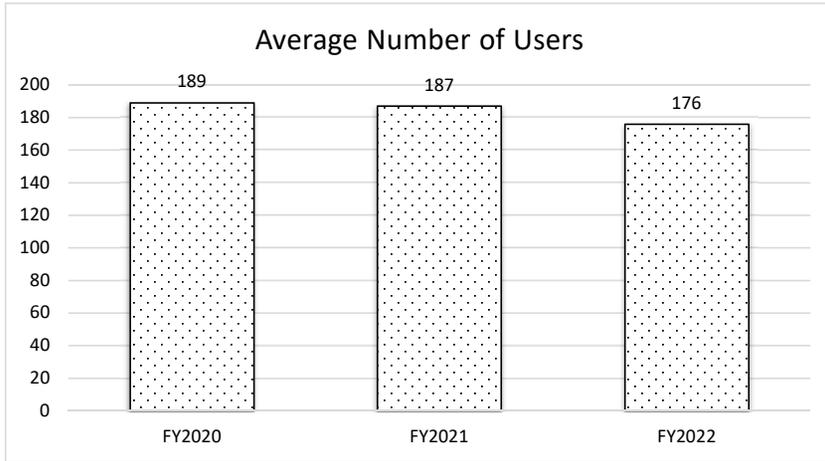
Department of Revenue

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.



PROGRAM DESCRIPTION

Department of Revenue _____

HB Section(s): 4.01

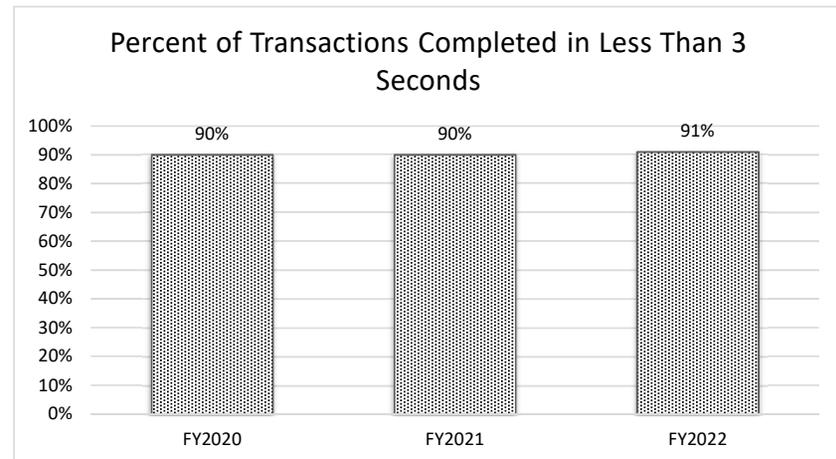
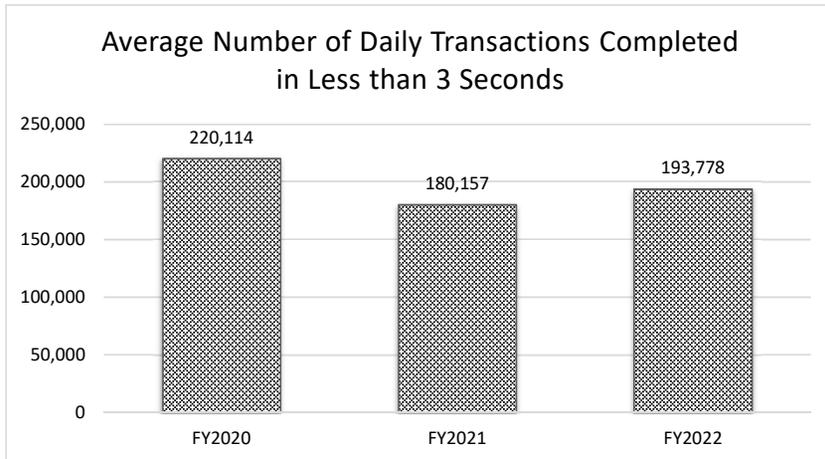
Program Name - Integrated Tax System

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

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

There are a number of components of the Integrated Tax System that make it more efficient than our previous legacy systems. Items include:

- 1) **Reduced time to educate new employees** -- nearly 50% decrease, in certain situations.
- 2) **Ability to cross educate staff in multiple areas of the system** -- the Department's cross training efforts have continued to increase each year since the inception of the integrated system.
- 3) **Ability to target work based on skill level of the team member** -- in FY21, the Department began to use temporary staff to review sales tax exceptions. This was the first time this activity was not limited to full-time staff.
- 4) **Electronic images of tax returns, payments, and correspondence available in host system** -- this will ultimately reduce the total paper stored by the Department and reduce handoffs between work areas.
- 5) **Tax staff can easily extract data from the system** -- this lessens our dependence on IT staff and provides us a greater ability to improve processes.



PROGRAM DESCRIPTION

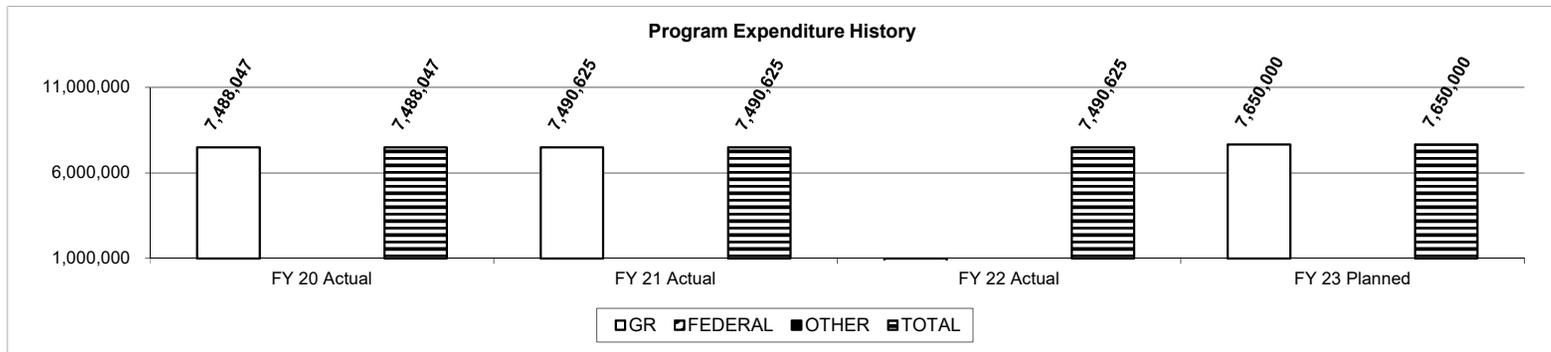
Department of Revenue _____

HB Section(s): 4.01

Program Name - Integrated Tax System

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

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



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

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

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

No

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

No

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
911 SERVICE BOARD TRUST FUND								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	312,675	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	312,675	0.00	0	0.00	0	0.00	0	0.00
TOTAL	312,675	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$312,675	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>86117C</u>
Division - Taxation	
Core - E911 Service Board Trust Fund	HB Section <u>4.012</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 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	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: _____

2. CORE DESCRIPTION

The Department of Revenue received one-time appropriation authority to distribute funds to the E-911 Service Board. The Department made the distribution in FY22 so the appropriation authority is no longer needed.

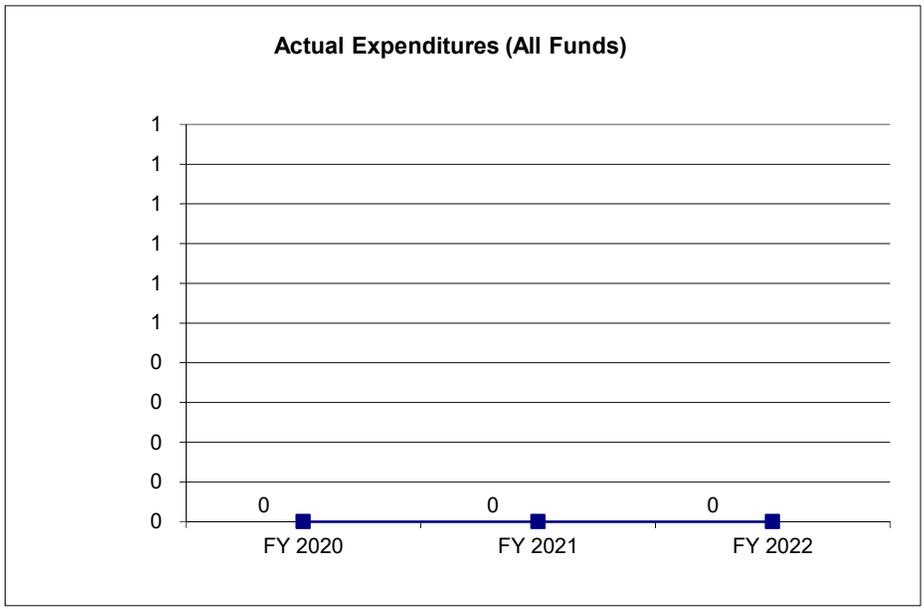
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>86117C</u>
Division - Taxation	
Core - E911 Service Board Trust Fund	HB Section <u>4.012</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	0	0	312,675	0
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	0	312,675	0
Actual Expenditures (All Funds)	0	0	0	0
Unexpended (All Funds)	0	0	31,675	0
Unexpended, by Fund:				
General Revenue	0	0	31,675	0
Federal	0	0	0	0
Other	0	0	0	0



*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:

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
911 SERVICE BOARD TRUST FUND								
CORE								
PROGRAM DISTRIBUTIONS	312,675	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	312,675	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$312,675	0.00	\$0	0.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$312,675	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	\$0	0.00		0.00

NEW DECISION ITEM

RANK: 14 OF 15

Department of Revenue	Budget Unit <u>86110C, 86114C</u>
Taxation Division	
DI Name Solar Energy Sales Tax Exemption (SB745) DI# 1860009	HB Section <u>4.005</u>

1. AMOUNT OF REQUEST

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	59,396	0	0	59,396	PS	0	0	0	0
EE	10,359	0	0	10,359	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	69,755	0	0	69,755	Total	0	0	0	0
FTE	1.00	0.00	0.00	1.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	37,254	0	0	37,254
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

Other Funds:
Non-Counts:

Other Funds:
Non-Counts:

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.

SB745 passed by the 2022 legislative session modifies the 'sales at retail' definition in Chapter 144, RSMo. Effective August 28, 2022, it adds solar photovoltaic energy systems and all components to make such system to the list of items that are exempt from sales tax. Sales tax is only exempt if the system is purchased or constructed and is sold or leased to an end user or is used to produce, collect and transmit electricity for resale or retail sale it will be exempt. An individual purchasing solar panels themselves to install on their home is not eligible for this exemption.

NEW DECISION ITEM

RANK: 14 OF 15

Department of Revenue	Budget Unit <u>86110C, 86114C</u>
Taxation Division	
DI Name Solar Energy Sales Tax Exemption (SB745) DI# 1860009	HB Section <u>4.005</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 request is for one full-time employee, Associate Customer Service Representative (ACSR)

Annual Salary FY2023	\$32,100.00
Fringe Benefits at 0.3648 rate	\$11,710.00
MCHCP	\$15,586.00
<u>Equipment & Expenses (1 FTE)</u>	<u>\$10,359.00</u>
Total annual estimated expense	\$69,755.00

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		
Total PS	<u>59,396</u>	<u>1.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>59,396</u>	<u>1.0</u>	<u>0</u>
							0		
Total EE	<u>10,359</u>		<u>0</u>		<u>0</u>		<u>10,359</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							0		
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>69,755</u>	<u>1.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>69,755</u>	<u>1.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 14 OF 15

Department of Revenue	Budget Unit <u>86110C, 86114C</u>
Taxation Division	
DI Name Solar Energy Sales Tax Exemption (SB745) DI# 1860009	HB Section <u>4.005</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							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							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>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 14 OF 15

Department of Revenue	Budget Unit	86110C, 86114C
Taxation Division		
DI Name Solar Energy Sales Tax Exemption (SB745) DI# 1860009	HB Section	4.005

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 Department will track the number of exemption requests receive as well as refund requests for this reason.

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

The Department will track additional correspondence received and denied refund dollars.

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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DOR PS								
Solar Energy Sales Tax Exempt - 1860009								
SALARIES & WAGES	0	0.00	0	0.00	59,396	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	59,396	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$59,396	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$59,396	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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
TAXATION DIVISION								
Solar Energy Sales Tax Exempt - 1860009								
MISCELLANEOUS EXPENSES	0	0.00	0	0.00	10,359	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	10,359	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$10,359	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$10,359	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

**MOTOR VEHICLE AND DRIVER
LICENSING DIVISION**

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
MOTOR VEH & DRIVER LICENSING									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	442,306	12.72	464,012	22.05	464,012	22.05	0	0.00	
DEPT OF REVENUE	0	0.00	3,155	0.00	3,155	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	189,889	6.28	245,335	10.00	245,335	10.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	7,864	0.00	7,864	0.00	0	0.00	
TOTAL - PS	632,195	19.00	720,366	32.05	720,366	32.05	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	210,549	0.00	380,232	0.00	380,232	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	160,776	0.00	160,776	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	184,943	0.00	245,840	0.00	245,840	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	9,953	0.00	9,953	0.00	0	0.00	
TOTAL - EE	395,492	0.00	796,801	0.00	796,801	0.00	0	0.00	
TOTAL	1,027,687	19.00	1,517,167	32.05	1,517,167	32.05	0	0.00	
Customer Service Queue System - 1860005									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	2,500,000	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	2,500,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	2,500,000	0.00	0	0.00	
GRAND TOTAL	\$1,027,687	19.00	\$1,517,167	32.05	\$4,017,167	32.05	\$0	0.00	

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	464,012	3,155	253,199	720,366	PS	0	0	0	0
EE	380,232	160,776	255,793	796,801	EE	0	0	0	0
PSD					PSD	0	0	0	0
TRF					TRF	0	0	0	0
Total	844,244	163,931	508,992	1,517,167	Total	0	0	0	0
FTE	22.05	0.00	10.00	32.05	FTE	0.00	0.00	0.00	0.00

Est. Fringe	512,943	1,151	248,227	762,321
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

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

Other Funds:

2. CORE DESCRIPTION

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

- Issuing marine craft and all-terrain ownership documents (titles) and registering 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 licensing call centers; and
- Overseeing the operations of approximately 173 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

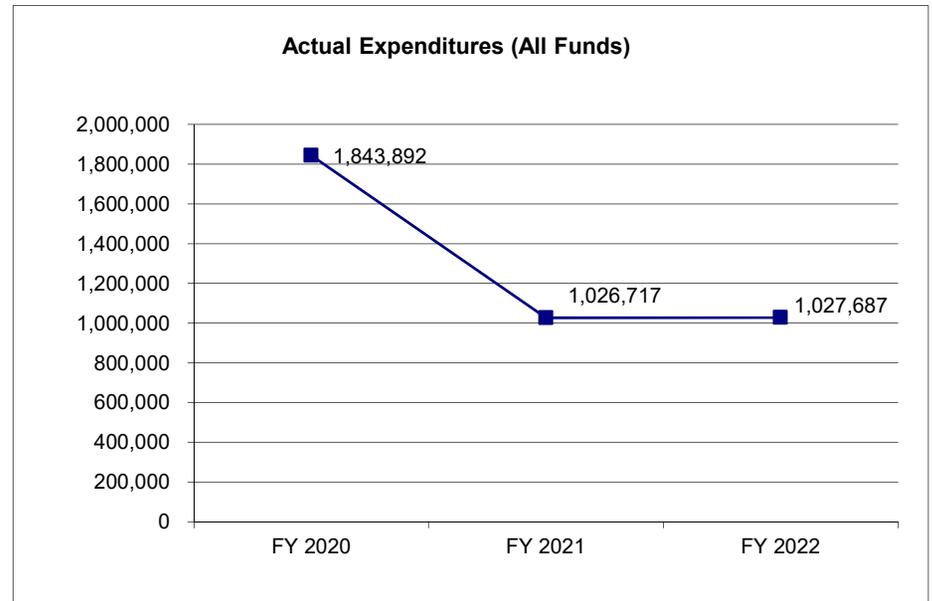
Department of Revenue	Budget Unit <u>86120C</u>
Division - Motor Vehicle and Driver Licensing	
Core	HB Section <u>4.015</u>

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

Driver License Bureau
 Motor Vehicle Bureau
 License Office Bureau

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	2,063,405	1,422,212	1,578,466	1,517,167
Less Reverted (All Funds)	(23,333)	(23,509)	(28,130)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,040,072	1,398,703	1,550,336	1,517,167
Actual Expenditures (All Funds)	1,843,892	1,026,717	1,027,687	N/A
Unexpended (All Funds)	196,180	371,986	522,649	N/A
Unexpended, by Fund:				
General Revenue	970	22,245	256,695	N/A
Federal	163,595	163,637	163,666	N/A
Other	31,615	186,104	102,288	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:

Additional costs are included in the Highway Collections budget unit.

CORE RECONCILIATION DETAIL

**STATE
MOTOR VEH & DRIVER LICENSING**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	32.05	464,012	3,155	253,199	720,366	
	EE	0.00	380,232	160,776	255,793	796,801	
	Total	32.05	844,244	163,931	508,992	1,517,167	
DEPARTMENT CORE REQUEST							
	PS	32.05	464,012	3,155	253,199	720,366	
	EE	0.00	380,232	160,776	255,793	796,801	
	Total	32.05	844,244	163,931	508,992	1,517,167	
GOVERNOR'S RECOMMENDED CORE							
	PS	32.05	464,012	3,155	253,199	720,366	
	EE	0.00	380,232	160,776	255,793	796,801	
	Total	32.05	844,244	163,931	508,992	1,517,167	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR VEH & DRIVER LICENSING								
CORE								
CLERK	63,314	2.12	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	2,438	0.00	2,438	0.00	0	0.00
ADMINISTRATIVE SUPPORT CLERK	97,824	3.69	61,180	2.00	0	0.00	0	0.00
ADMIN SUPPORT ASSISTANT	27,214	0.92	717	0.00	717	0.00	0	0.00
LEAD ADMIN SUPPORT ASSISTANT	315	0.01	0	0.00	0	0.00	0	0.00
ASSOCIATE CUSTOMER SERVICE REP	182,763	6.63	168,054	10.68	229,234	12.68	0	0.00
CUSTOMER SERVICE REP	93,555	3.14	281,889	14.37	281,889	14.37	0	0.00
CUSTOMER SERVICE MANAGER	38,822	0.96	41,703	1.00	41,703	1.00	0	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	6,891	0.00	6,891	0.00	0	0.00
SENIOR APPLICATIONS DEVELOPER	135	0.00	114,546	3.00	114,546	3.00	0	0.00
APPLICATIONS DEVELOPMENT SPEC	351	0.00	0	0.00	0	0.00	0	0.00
APPLICATIONS DEVELOPMENT MGR	88,906	1.10	42,948	1.00	42,948	1.00	0	0.00
DATA ANALYST	2,701	0.05	0	0.00	0	0.00	0	0.00
DIR STRATEGY & PLANNING LVL 3	21,296	0.21	0	0.00	0	0.00	0	0.00
PROJECT MANAGER DIRECTOR	14,999	0.17	0	0.00	0	0.00	0	0.00
TOTAL - PS	632,195	19.00	720,366	32.05	720,366	32.05	0	0.00
TRAVEL, IN-STATE	760	0.00	735	0.00	735	0.00	0	0.00
TRAVEL, OUT-OF-STATE	0	0.00	4	0.00	4	0.00	0	0.00
FUEL & UTILITIES	100	0.00	0	0.00	0	0.00	0	0.00
SUPPLIES	248,108	0.00	241,319	0.00	241,319	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	1,913	0.00	1,913	0.00	0	0.00
COMMUNICATION SERV & SUPP	0	0.00	15,191	0.00	15,191	0.00	0	0.00
PROFESSIONAL SERVICES	146,523	0.00	502,689	0.00	502,689	0.00	0	0.00
M&R SERVICES	0	0.00	27,877	0.00	27,877	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	4	0.00	4	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	1,009	0.00	1,009	0.00	0	0.00
OTHER EQUIPMENT	0	0.00	3,026	0.00	3,026	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	671	0.00	671	0.00	0	0.00
BUILDING LEASE PAYMENTS	1	0.00	5	0.00	5	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	6	0.00	6	0.00	0	0.00
MISCELLANEOUS EXPENSES	0	0.00	2,349	0.00	2,349	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR VEH & DRIVER LICENSING								
CORE								
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	0	0.00
TOTAL - EE	395,492	0.00	796,801	0.00	796,801	0.00	0	0.00
GRAND TOTAL	\$1,027,687	19.00	\$1,517,167	32.05	\$1,517,167	32.05	\$0	0.00
GENERAL REVENUE	\$652,855	12.72	\$844,244	22.05	\$844,244	22.05		0.00
FEDERAL FUNDS	\$0	0.00	\$163,931	0.00	\$163,931	0.00		0.00
OTHER FUNDS	\$374,832	6.28	\$508,992	10.00	\$508,992	10.00		0.00

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

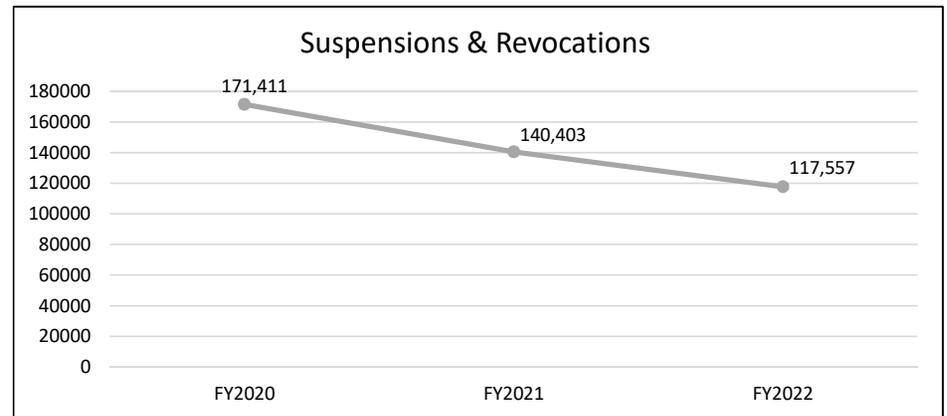
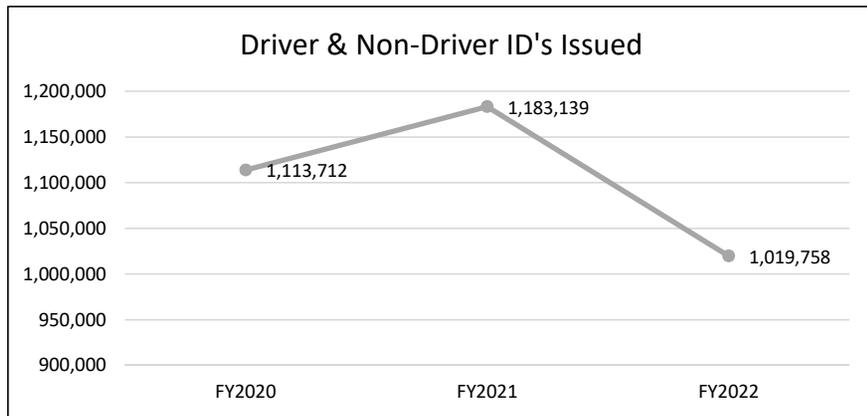
1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement;Partnerships; IT Roadmap

1b. What does this program do?

The Driver License Bureau issues driver licenses, permits, and non-driver identification cards to serve the citizens who operate a motor vehicle in addition to those citizens who need proof of identification. In addition to issuance, the Bureau may suspend, revoke, and deny driving privileges.

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



PROGRAM DESCRIPTION

Department of Revenue

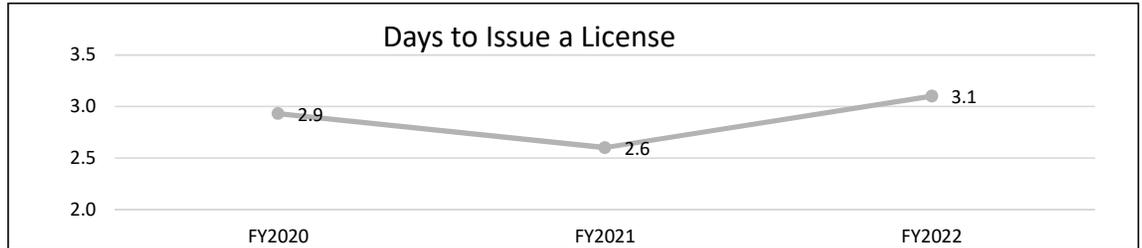
HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

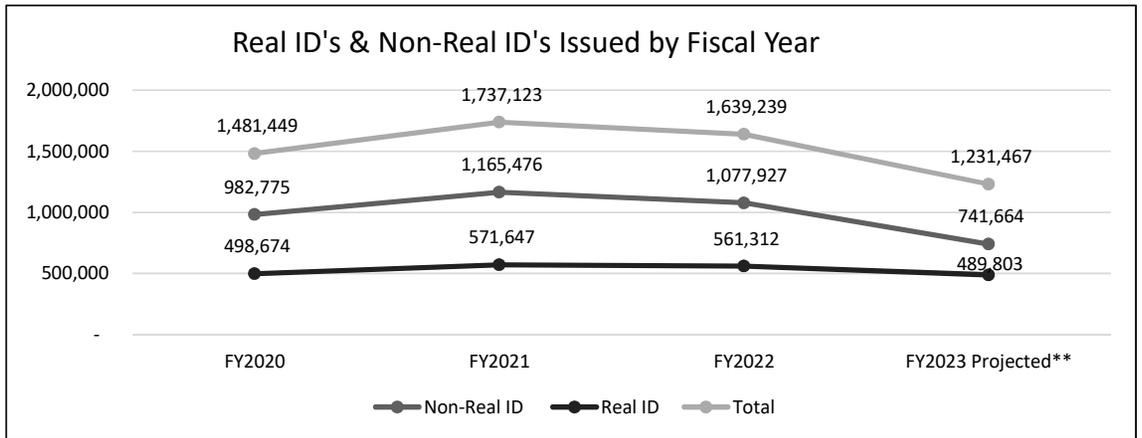
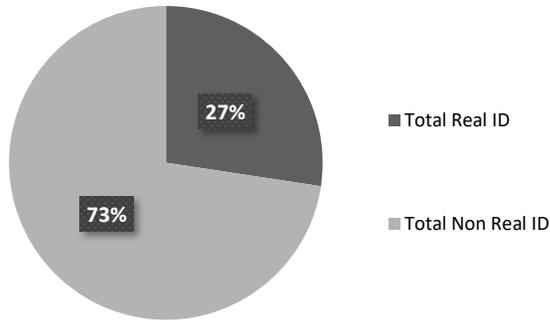
Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

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, DOR collects liquidated damages. **In FY22, DOR issued 1,019,758 driver and non-driver ID's in 3.1 days, on average.**



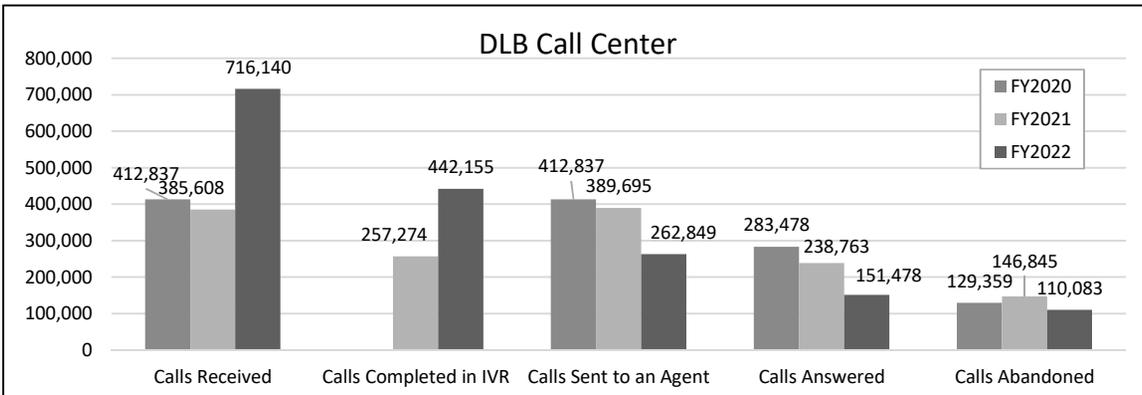
Real vs. NonReal ID's Issued*



*This pie chart shows the percentage of Missourians with Real ID vs Non Real IDs as of August 3, 2022. Real ID effective May 3, 2023.

**The FY23 Projected amounts are based upon the documents due for renewal in FY23, and based upon the past new DL and NDL transactions. DOR estimates 35% of individuals will opt-in for Real ID, excludes permits.

In FY2021, DOR implemented a new phone system with an enhanced Interactive Voice Response (IVR) which has decreased the number of calls going to an agent. The new system allows more calls to be handled through our IVR, improving customer service and lessening the number of calls to team members. In FY22 Approximately 62% of calls received by the Driver License Bureau are completed within the new IVR. During this time, our turnover rate has also decreased allowing the bureau to retain knowledgeable team members to better assist our customers.



PROGRAM DESCRIPTION

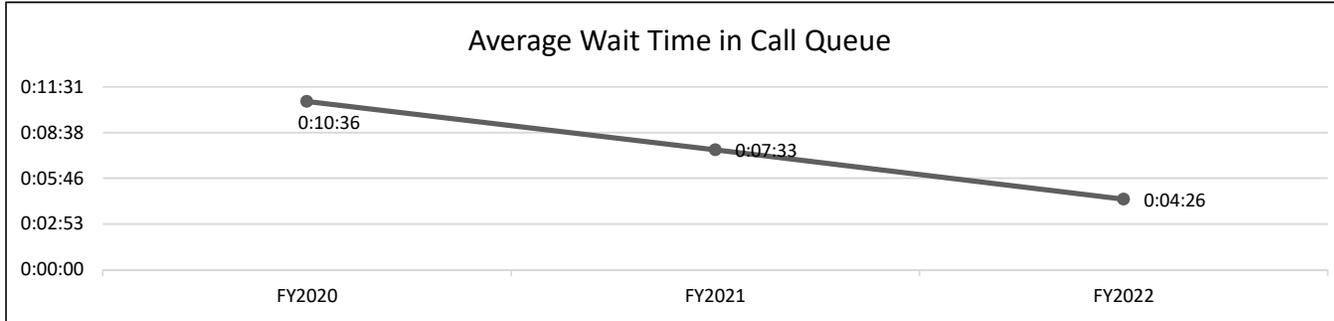
Department of Revenue

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. (cont'd)



Accident Suspension Measures

In FY2022, 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 7 days from the date of conviction, 10 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.

PROGRAM DESCRIPTION

Department of Revenue

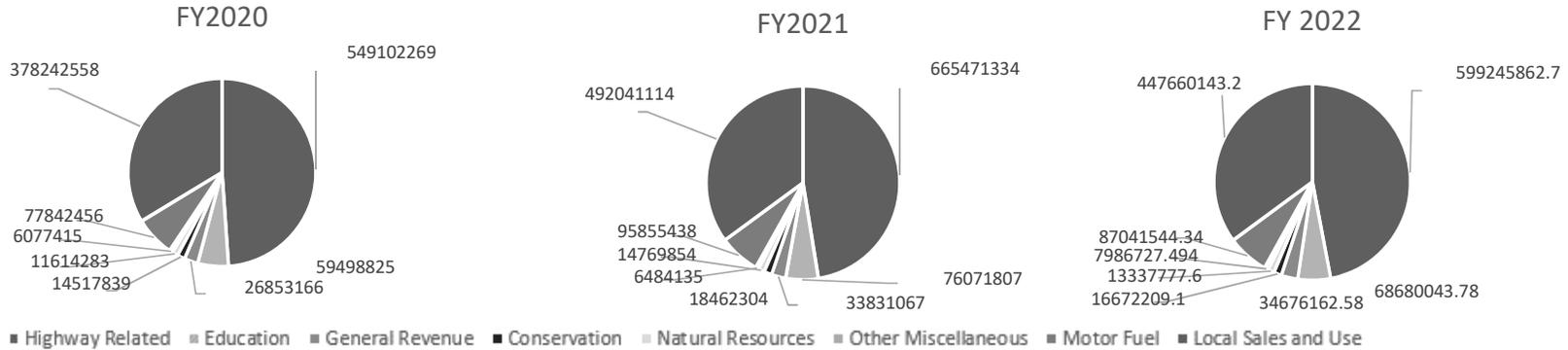
HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

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

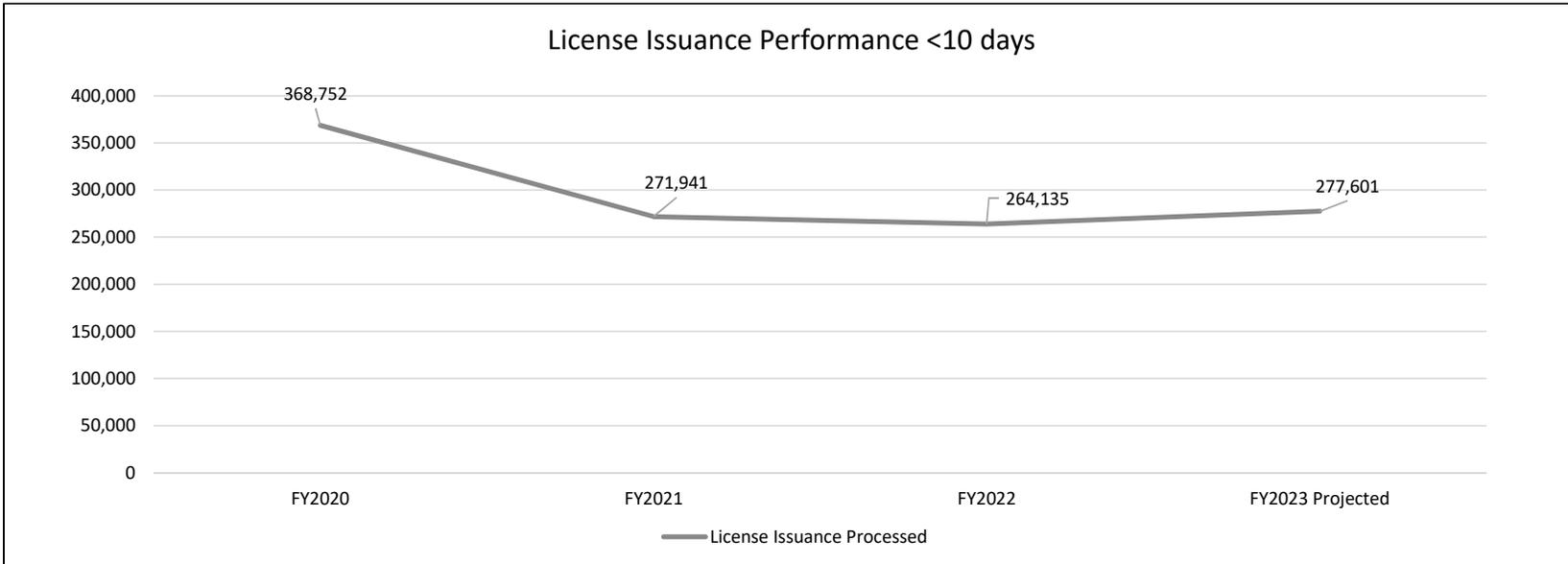
2c. Provide a measure(s) of the program's impact.

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



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

The Driver License Bureau has staff who process the work received for Issuance, Reinstatement, Suspensions, Revocations, and Accidents. DLB is efficiently using the team members to process the work received within the required timeframes.



PROGRAM DESCRIPTION

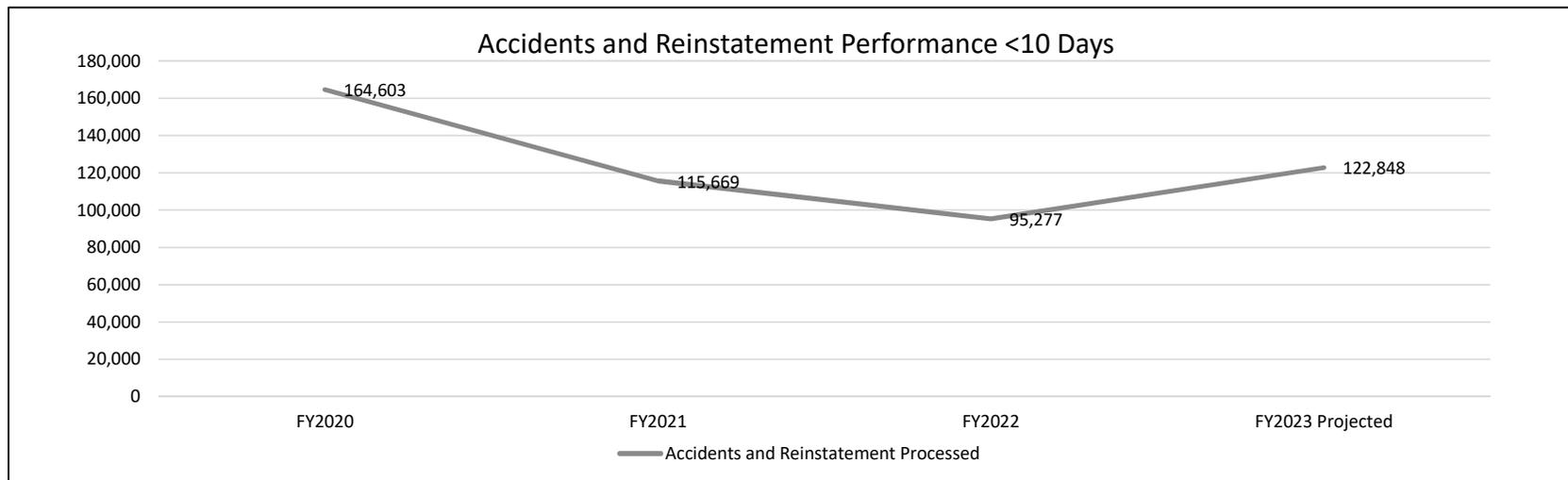
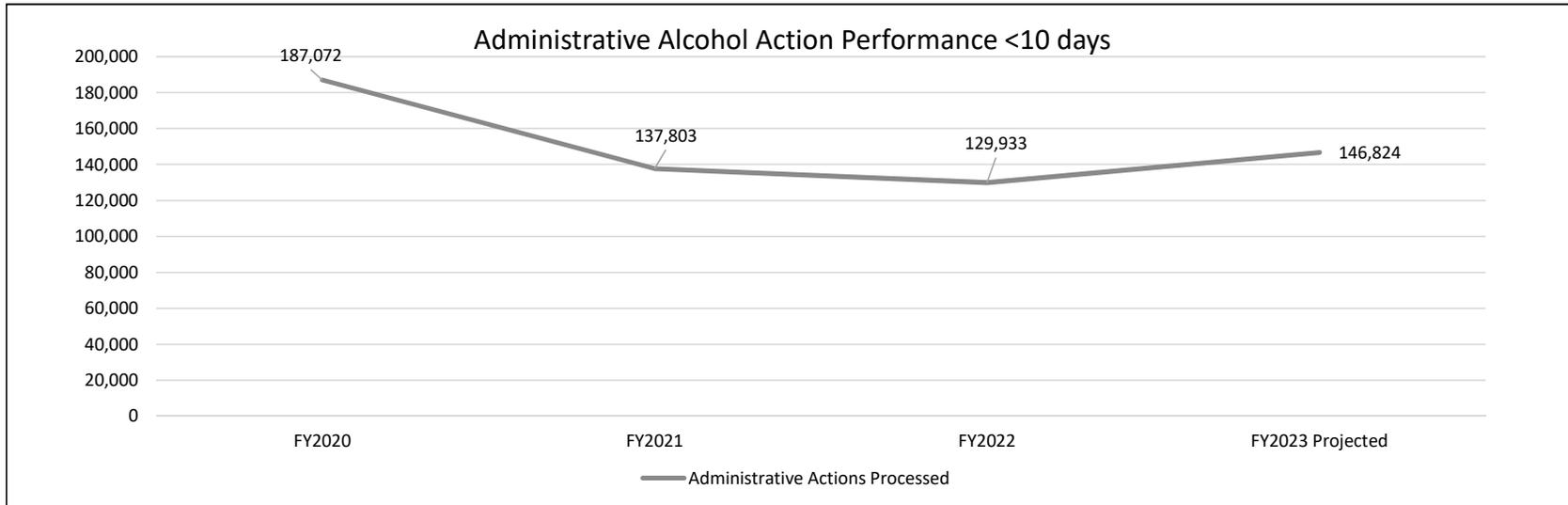
Department of Revenue

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'd)



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

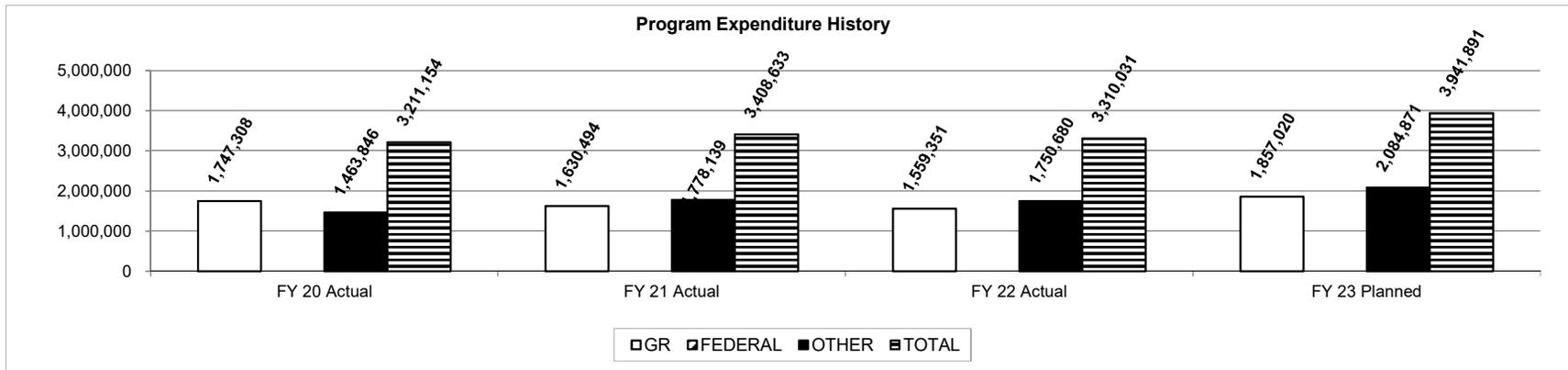
Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

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

DRIVER LICENSE

	2020	2021	2022
Collections	\$15,337,661	\$18,432,906	\$17,244,268
Expenditures	\$7,447,285	\$7,910,773	\$7,877,254
ROI	\$1.06	\$1.33	\$1.19

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



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

State Highways and Transportation Department Fund (0644)

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

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

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

No

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

No

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

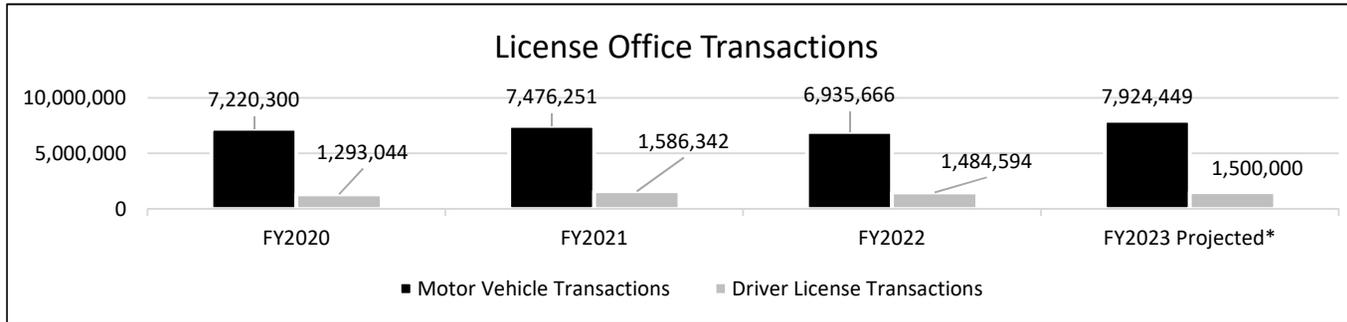
1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The License Offices Bureau, oversees Contracted License Offices throughout the state to help Missourians that need to complete 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.



*The FY2023 transactions are projected to increase as a result of transactions processed by the Mail-In Processing Licensing Office, and Online Motor Vehicle Renewals and Phone-In Renewals processed by License Offices.

PROGRAM DESCRIPTION

Department of Revenue

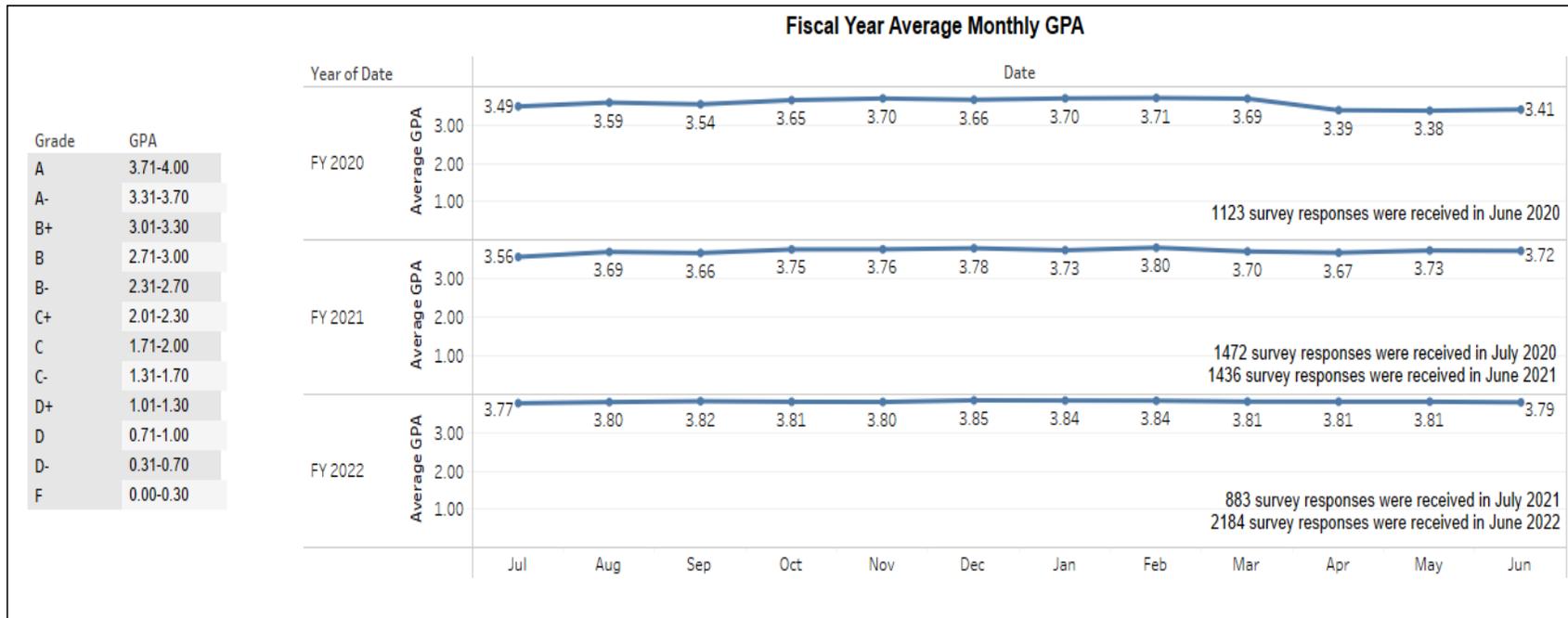
HB Section(s): 4.005 and 4.015

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.

Anyone who visits a license office throughout the state has the opportunity to fill out a customer satisfaction survey. The responses are gathered and the results are rolled up into a grade point average. The data can be used to analyze staff performance and focus on staff development needs, which in turn 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 through increased training and improved communication efforts.



PROGRAM DESCRIPTION

Department of Revenue

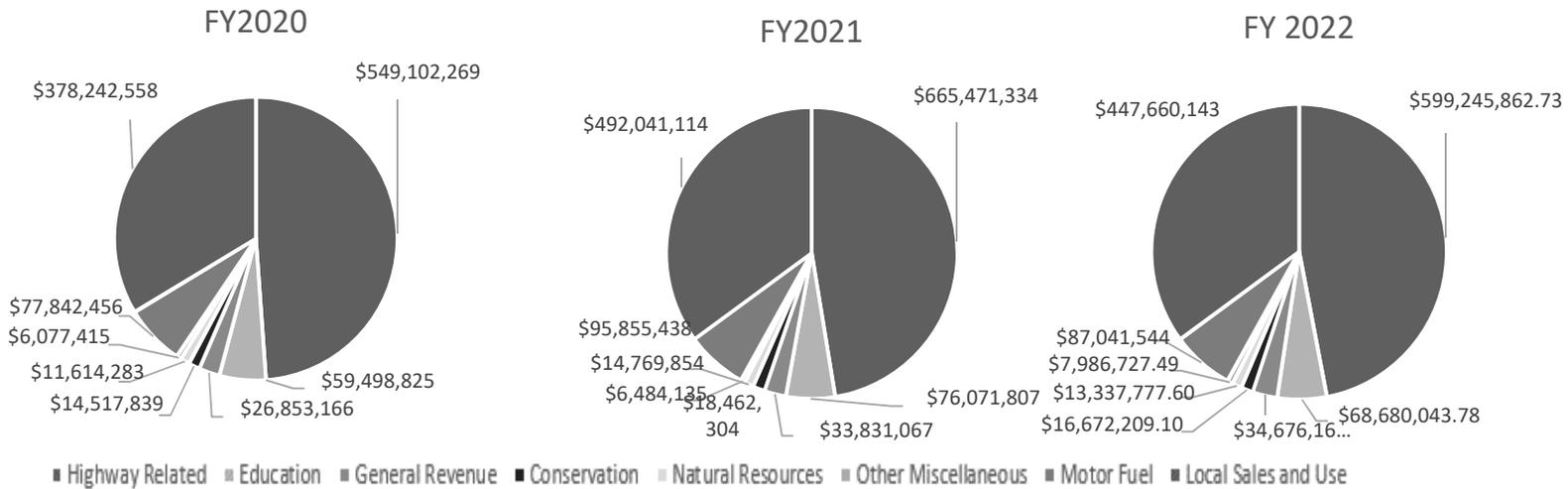
HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

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

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.



PROGRAM DESCRIPTION

Department of Revenue

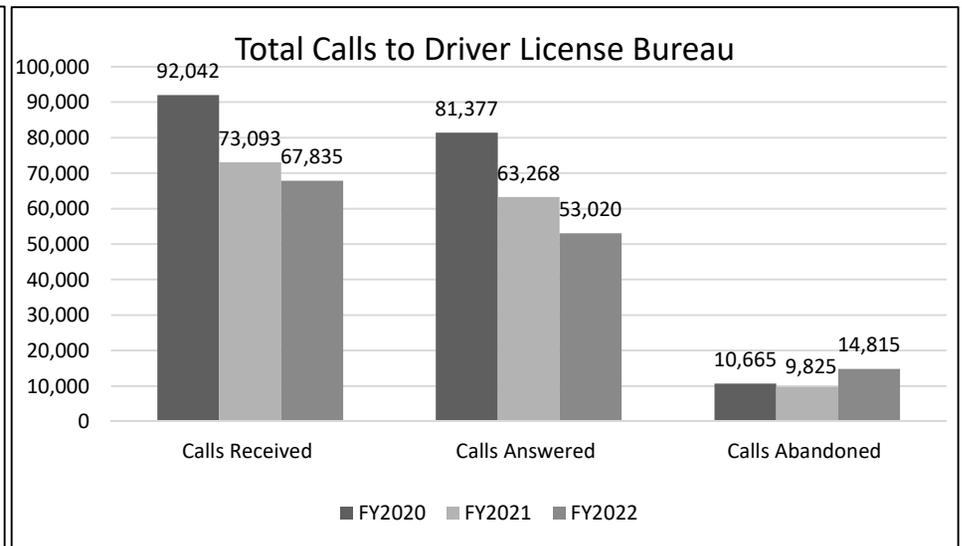
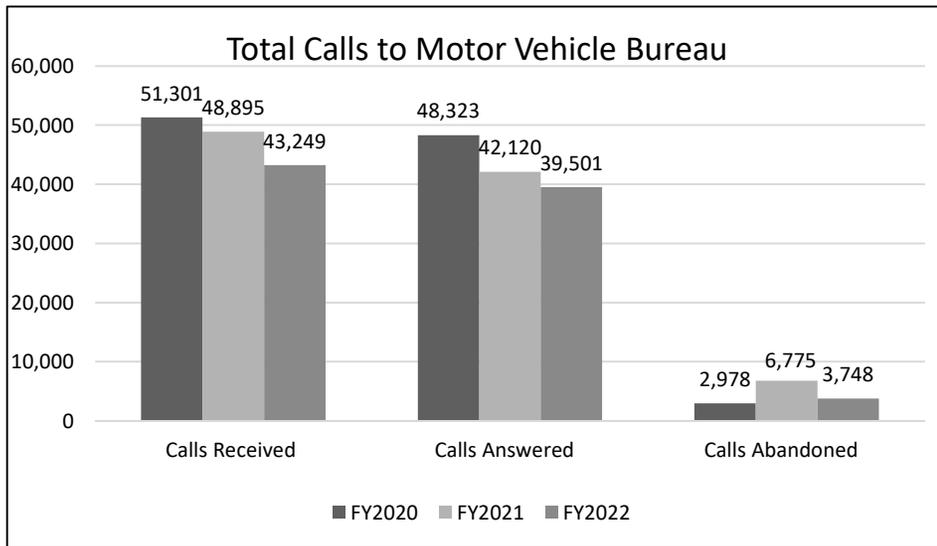
HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

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

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

Staff assisting Missourians in nearly 173 license offices across the state are able to reach the Jefferson City call center with motor vehicle and driver licensing transaction questions. Instead of turning a customer away or redirecting them to another location, the staff of the license offices call the dedicated line for assistance while they are with working with the customer. The call center data is used to determine training needs to ensure clerks in the license offices gain knowledge and expertise to independently assist customers quickly and efficiently.



PROGRAM DESCRIPTION

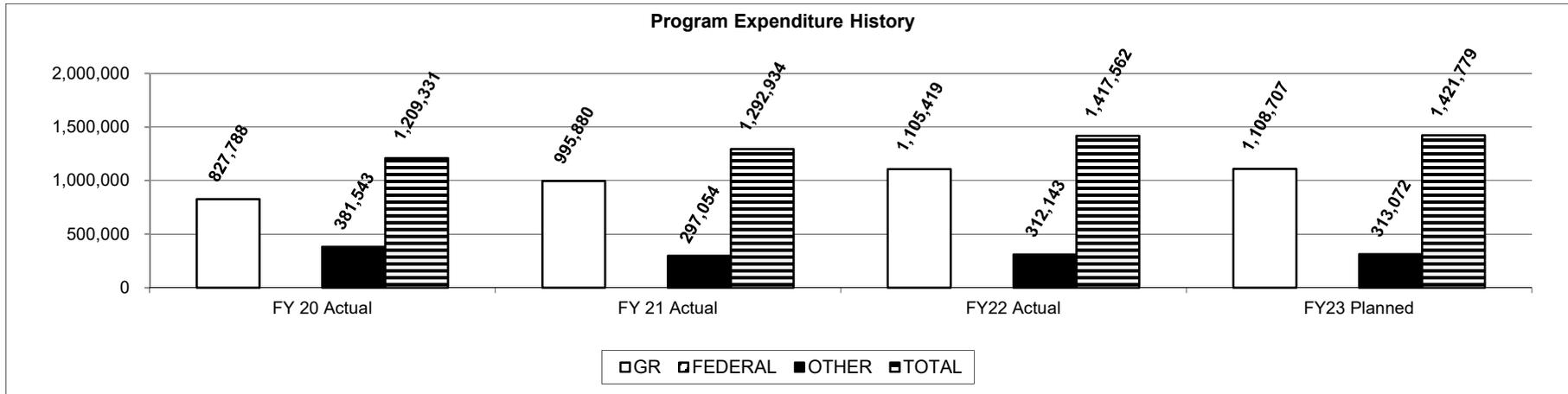
Department of Revenue

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.



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

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

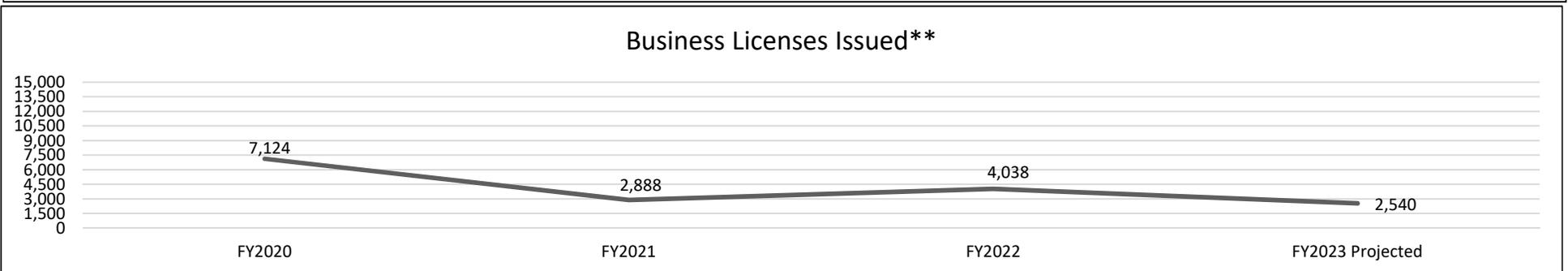
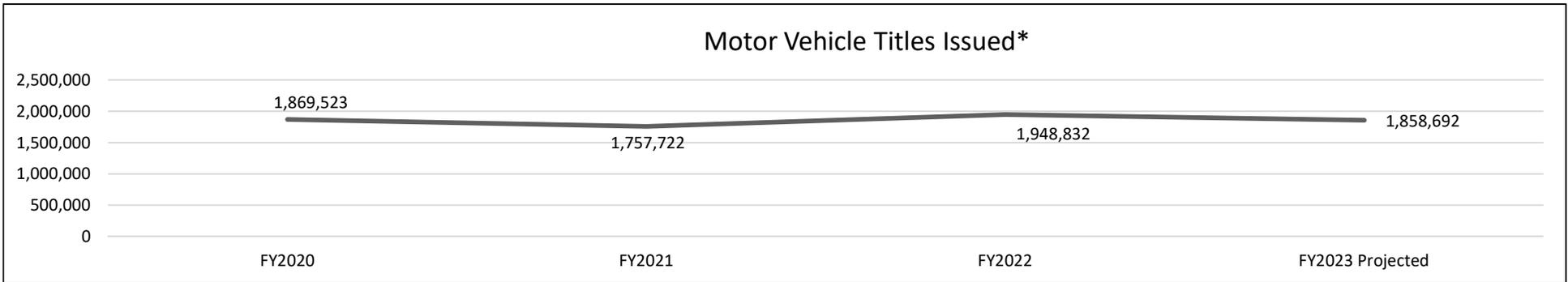
1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

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

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



*Includes motor vehicle and marine titles issued.

**Business Licenses include motor vehicle dealers, marine craft dealers, salvage dealers, title service, and lease rental. In FY2020 all business licenses were renewed annually, beginning in FY2021 two-year renewal licenses began, which results in the cyclical fluctuation in business licenses processed annually.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

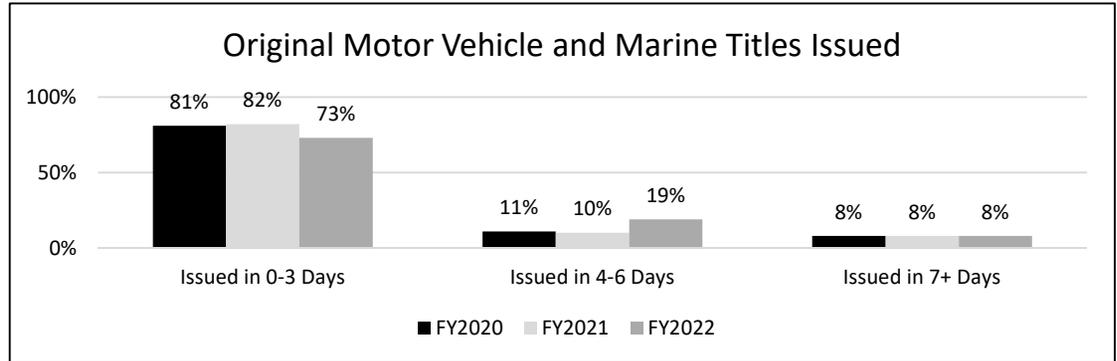
Program Name - Motor Vehicle Bureau

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

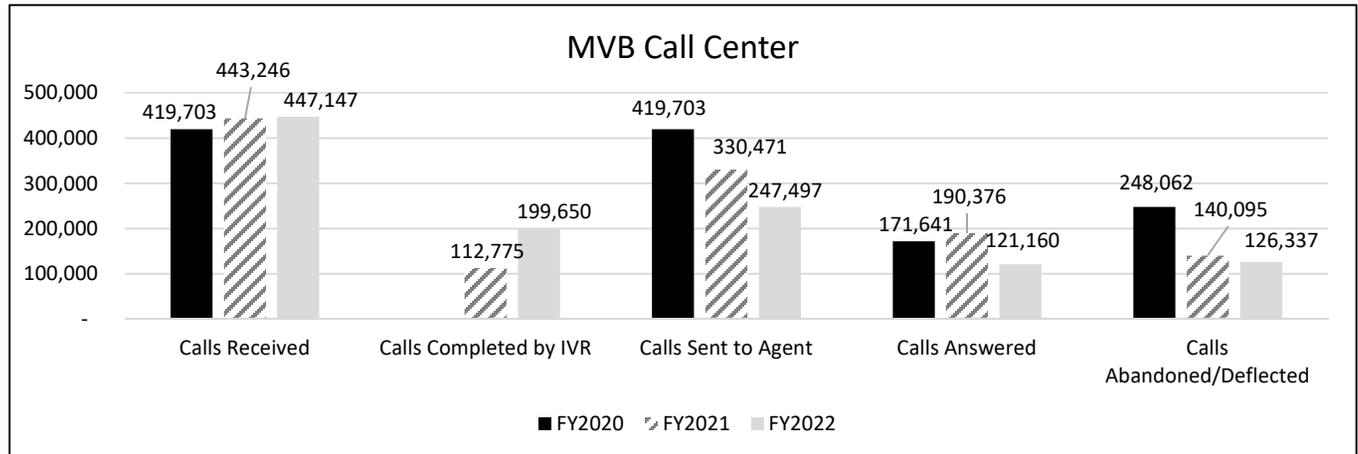
2b. Provide a measure(s) of the program's quality.

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.

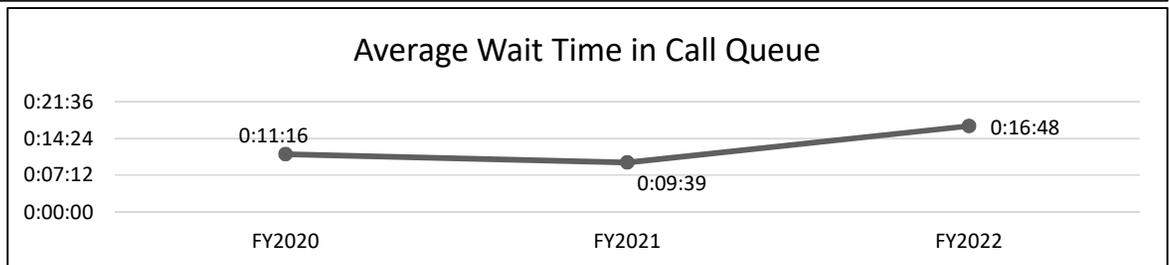
In FY22, the MVB issued 1,948,832 original motor vehicle and marine titles and 73% of those (1,422,647) were issued in 0-3 days.



In FY2021, MVB implemented an enhanced Interactive Voice Recognition (IVR) self service phone system which decreased the number of calls handled by a Call Center team member. In FY2022, approximately 41% of calls (183,513 of 447,147 total calls) received by the MVB were completed through the new IVR system. MVB maintains a remote customer service center to ensure calls are answered effectively. This process allows the Department to retain knowledgeable team members to assist our citizens.



The average wait time in call queue increased from FY2021 to FY2022 is due to low volume of applicants, staff shortages, and high turn over rates.



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. (cont.)

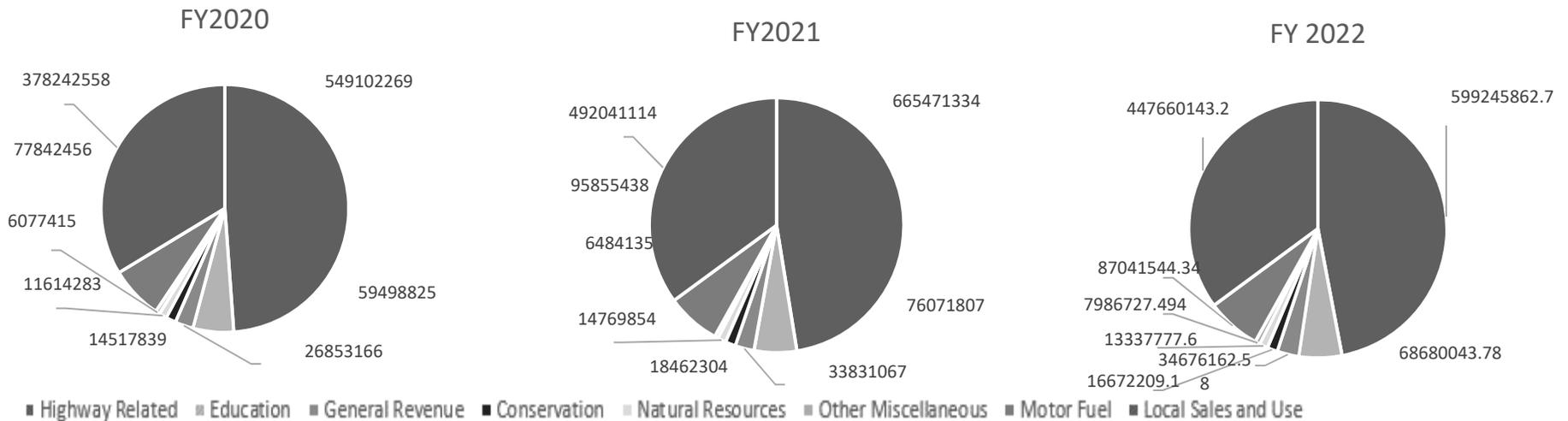
The Department of Revenue is statutorily required to process new dealer applications within eight hours of receipt. In FY2022, the Department processed new dealer applications and met the statutory requirement.

The Dealer renewal season in FY2022 began August 08, 2021 and 4,460 dealer renewal letters were issued.

The Department receives 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 Compliance and Investigation Bureau (CIB) audits and investigates the licensee. CIB and the 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 FY2022, 833 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.



PROGRAM DESCRIPTION

Department of Revenue

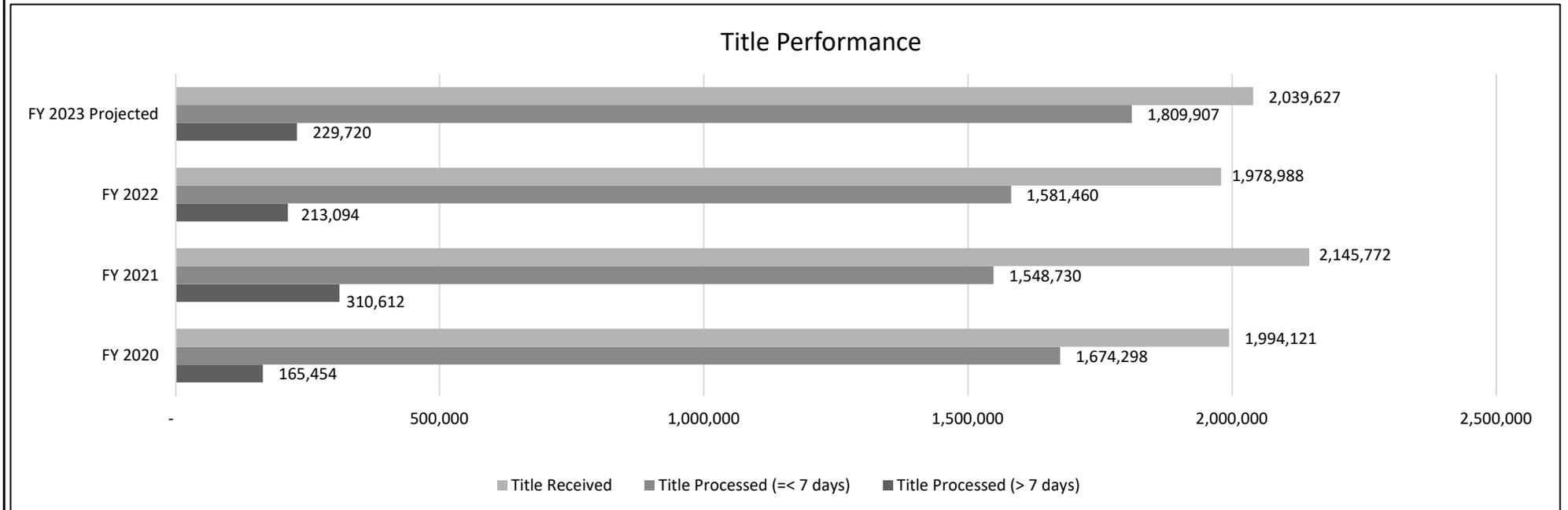
HB Section(s): 4.005

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 MVB tracks all motor vehicle and marine title transactions that were processed in the bureau and throughout all contract offices. In FY2022, 89% of the 1,978,988 motor vehicle and marine title transactions were processed in or under 7 busines days.



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. (cont.)

MOTOR VEHICLE TITLE

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Collections	\$927,750,270	\$1,164,576,719	\$1,100,905,864
Expenditures	\$5,904,219	\$5,913,004	\$5,221,863
ROI	15613.34%	19595.18%	20982.63%

MOTOR VEHICLE REGISTRATION

	<u>2020</u>	<u>2021</u>	<u>2021</u>
Collections	\$173,505,009	\$190,674,916	\$181,931,874
Expenditures	\$8,794,187	\$7,423,629	\$7,675,610
ROI	1872.95%	2468.49%	2270.26%

PROGRAM DESCRIPTION

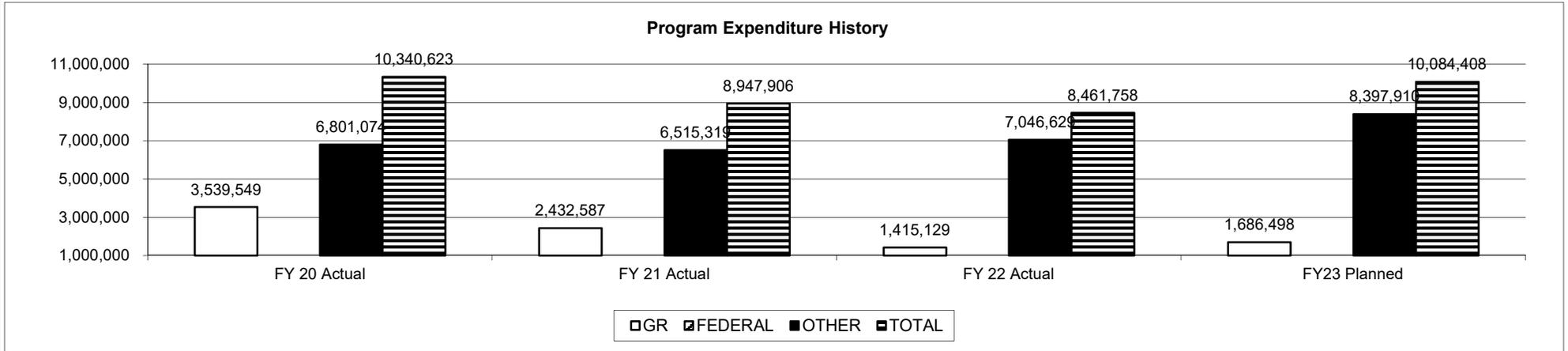
Department of Revenue

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

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



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

State Highways and Transportation Department Fund (0644), 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

NEW DECISION ITEM

RANK: 10 OF 15

Department of Revenue	Budget Unit 86120C
Division Motor Vehicle & Drivers License	
DI Name: Customer Service Queue System DI#	HB Section 4.015

1. AMOUNT OF REQUEST

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	2,500,000	0	0	2,500,000	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,500,000	0	0	2,500,000	Total	0	0	0	0
						0			
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: _____
 Non-Counts: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

NEW DECISION ITEM

RANK: 10 OF 15

Department of Revenue	Budget Unit 86120C
Division Motor Vehicle & Drivers License	
DI Name: Customer Service Queue System DI#	HB Section 4.015

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 MVDL Division requests funding for a Customer Service Queue system for each of the 173 current contract license offices located throughout the State and DOR Central license offices. This queue system would include the hardware for each office for customer check-in, a digital display for customers waiting to see where they are in line, and a performance management software that will track in real-time, the number of customers served, the type of transactions, and the customer wait time. The software should offer data analytics to assist in management decisions such as staffing for peak customer wait times, dates, etc.

After surveying jurisdictions through an American Association of Motor Vehicle Administrators (AAMVA) survey, the Department received 21 responses from states who have implemented, or are implementing, a customer queue system. Per their responses, the new system was well adopted by customers and they have enjoyed the relaxed wait times knowing and seeing when they were next in line. Some states have had a queueing system of this nature in place for over 15 years with positive feedback from the customers.

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 has surveyed other states with similar queue systems to determine the best approach and cost estimates. In addition, the DOR procurement team has received cost estimates from vendors to install each offices' queue system equipment and the annual maintenance for the system. The initial equipment install would be a one time cost of \$1.5 million for the queue system, display board, and software to track wait times. The annual maintenance cost for the queue system would be \$1 million for ongoing training and software from the vendor, and modifying renewal notices with a QR code for scanning into the queue system upon arrival. Each stand alone system would cost roughly \$8,600 to install with annual maintenance cost of \$5,700.

NEW DECISION ITEM

RANK: 10 OF 15

Department of Revenue	Budget Unit 86120C
Division Motor Vehicle & Drivers License	
DI Name: Customer Service Queue System DI#	HB Section 4.015

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

	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Equipment (One Time Cost)							0		1,500,000
Maintenance Cost	2,500,000						2,500,000		
Total EE	2,500,000		0		0		2,500,000		1,500,000
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	2,500,000	0.0	0	0.0	0	0.0	2,500,000	0.0	1,500,000

NEW DECISION ITEM

RANK: 10 OF 15

Department of Revenue		Budget Unit 86120C								
Division Motor Vehicle & Drivers License										
DI Name: Customer Service Queue System	DI#	HB Section 4.015								
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	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
							0			
							0			
Total EE	0		0		0		0		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers							0			
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

NEW DECISION ITEM

RANK: 10 OF 15

Department of Revenue	Budget Unit 86120C
Division Motor Vehicle & Drivers License	
DI Name: Customer Service Queue System DI#	HB Section 4.015

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 queue system will allow the customer to track their estimated wait time to conduct a transaction at the local offices. Through data analytics, the license offices will be able to make decisions for peak customer wait times, staffing, training, equipment, office space, etc.

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

The queue system will improve customer service by identifying metrics such as tracking the number of customers served, the type of transactions processed, as well as identifying customer wait times.

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

The queue system will result in a better customer experience through display boards indicating when the client's turn to process a transaction in the local office. This system will also assist the local management in each office to measure the effectiveness of process improvements.

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

The queue system will provide indept analysis of each office to determine where efficiencies can be gained "To provide every customer the best experience every time".

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

- * Educating on queueing functionality and queue assignments
- * Implementation of the queueing system in the 173 contract license offices
- * Training license office staff to utilize the solution
- * Training license office management on how to identify efficiencies gained through analytics
- * Customer satisfaction surveys
- * Streamline processes to reduce wait times and increase customer satisfaction

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR VEH & DRIVER LICENSING								
Customer Service Queue System - 1860005								
COMPUTER EQUIPMENT	0	0.00	0	0.00	2,500,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	2,500,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$2,500,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$2,500,000	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

GENERAL COUNSEL'S OFFICE

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
GENERAL COUNSELS OFFICE									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,849,289	38.10	2,319,896	49.30	2,319,896	49.08	0	0.00	
DEPT OF REVENUE	106,433	2.33	242,526	3.00	242,526	3.00	0	0.00	
MOTOR VEHICLE COMMISSION	409,500	8.29	499,853	10.50	499,853	10.50	0	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	47,333	0.00	47,333	0.00	0	0.00	
TOTAL - PS	2,365,222	48.72	3,109,608	62.80	3,109,608	62.58	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	82,607	0.00	152,504	0.00	141,540	0.00	0	0.00	
DEPT OF REVENUE	26,232	0.00	211,427	0.00	211,427	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	26,388	0.00	28,118	0.00	28,118	0.00	0	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	3,323	0.00	3,323	0.00	0	0.00	
TOTAL - EE	135,227	0.00	395,372	0.00	384,408	0.00	0	0.00	
TOTAL	2,500,449	48.72	3,504,980	62.80	3,494,016	62.58	0	0.00	
GRAND TOTAL	\$2,500,449	48.72	\$3,504,980	62.80	\$3,494,016	62.58	\$0	0.00	

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	2,319,896	242,526	547,186	3,109,608	PS	0	0	0	0
EE	141,540	211,427	31,441	384,408	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,461,436	453,953	578,627	3,494,016	Total	0	0	0	0
FTE	49.30	3.00	10.50	62.80	FTE	0.00	0.00	0.00	0.00

Est. Fringe	1,614,688	135,231	363,266	2,113,186
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

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

Other Funds:

2. CORE DESCRIPTION

The General Counsel's Office 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 the 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

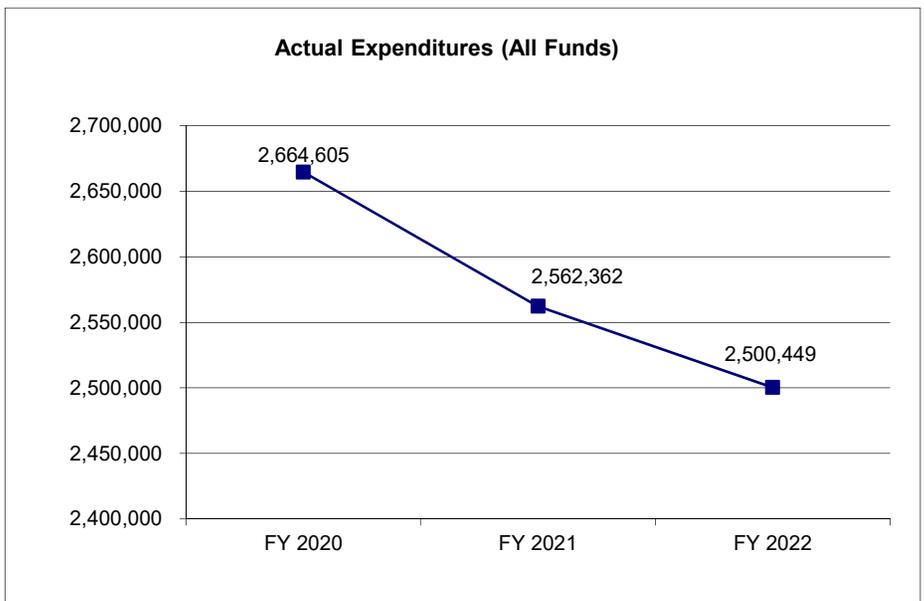
Department _____	Budget Unit <u>86130C</u>
Division- General Counsel's Office _____	
Core _____	HB Section <u>4.02</u>

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

General Counsel Office
 Criminal Tax Investigation Bureau
 Compliance and Investigation Bureau
 Internal Audit and Compliance Bureau

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	3,171,764	3,166,265	3,018,716	3,504,980
Less Reverted (All Funds)	(66,233)	(65,686)	(61,040)	0
Less Restricted (All Funds)*	(58,599)	0	0	0
Budget Authority (All Funds)	3,046,932	3,100,579	2,957,676	3,504,980
Actual Expenditures (All Funds)	2,664,605	2,562,362	2,500,449	N/A
Unexpended (All Funds)	382,327	538,217	457,227	N/A
Unexpended, by Fund:				
General Revenue	67,685	204,455	41,709	N/A
Federal	243,798	285,444	306,391	N/A
Other	70,844	48,318	109,127	N/A
	(1)	(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) Additional costs are included in the Highway Collections budget unit.

CORE RECONCILIATION DETAIL

STATE
GENERAL COUNSELS OFFICE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	62.80	2,319,896	242,526	547,186	3,109,608	
	EE	0.00	152,504	211,427	31,441	395,372	
	Total	62.80	2,472,400	453,953	578,627	3,504,980	
DEPARTMENT CORE ADJUSTMENTS							
1x Expenditures	1271 1740	EE	0.00	(10,964)	0	0	(10,964) One time expenditure for FY23 NDI.
NET DEPARTMENT CHANGES			0.00	(10,964)	0	0	(10,964)
DEPARTMENT CORE REQUEST							
	PS	62.80	2,319,896	242,526	547,186	3,109,608	
	EE	0.00	141,540	211,427	31,441	384,408	
	Total	62.80	2,461,436	453,953	578,627	3,494,016	
GOVERNOR'S RECOMMENDED CORE							
	PS	62.80	2,319,896	242,526	547,186	3,109,608	
	EE	0.00	141,540	211,427	31,441	384,408	
	Total	62.80	2,461,436	453,953	578,627	3,494,016	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
GENERAL COUNSELS OFFICE								
CORE								
DESIGNATED PRINCIPAL ASST DIV	3,182	0.04	72,046	1.00	72,046	1.00	0	0.00
ASSOCIATE COUNSEL	54,049	0.99	206,924	2.80	107,832	1.80	0	0.00
PARALEGAL	15,233	0.38	105,924	2.00	45,924	2.00	0	0.00
LEGAL COUNSEL	172,753	3.45	226,680	2.83	258,329	2.83	0	0.00
SENIOR COUNSEL	172,592	2.82	17,434	2.84	17,434	2.84	0	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	12,821	0.20	0	0.00
MANAGING COUNSEL	255,650	3.38	289,409	4.00	289,409	4.00	0	0.00
APPELLATE COUNSEL	51,413	1.00	65,349	1.00	65,349	1.00	0	0.00
GENERAL COUNSEL	54,024	0.57	110,594	1.34	110,594	1.34	0	0.00
MISCELLANEOUS PROFESSIONAL	15,243	0.40	0	0.00	61,175	3.00	0	0.00
SPECIAL ASST PROFESSIONAL	10,298	0.20	23,900	0.40	23,900	0.40	0	0.00
SPECIAL ASST OFFICE & CLERICAL	13,735	0.36	19,127	0.38	19,127	0.38	0	0.00
ADMIN SUPPORT ASSISTANT	51,917	1.71	71,259	2.56	46,259	1.56	0	0.00
LEAD ADMIN SUPPORT ASSISTANT	14,724	0.48	38,612	1.35	70,116	2.35	0	0.00
ADMIN SUPPORT PROFESSIONAL	14,647	0.36	18,359	0.38	18,359	0.38	0	0.00
LEAD CUSTOMER SERVICE REP	120,604	3.78	213,020	5.87	0	0.00	0	0.00
RESEARCH/DATA ASSISTANT	56,257	1.51	69,112	1.55	0	0.00	0	0.00
ASSOC RESEARCH/DATA ANALYST	39,458	1.00	0	0.00	0	0.00	0	0.00
ASSOCIATE AUDITOR	34,280	0.83	49,906	1.95	49,906	1.95	0	0.00
AUDITOR	22,557	0.46	21,920	0.45	21,920	0.45	0	0.00
LEAD AUDITOR	0	0.00	106,482	2.00	106,482	2.00	0	0.00
AUDITOR SUPERVISOR	2,885	0.04	58,453	1.00	58,453	1.00	0	0.00
AUDITOR MANAGER	0	0.00	68,575	1.00	68,575	1.00	0	0.00
LEGAL ASSISTANT	93,712	2.67	0	0.00	441,709	7.00	0	0.00
SR NON-COMMISSION INVESTIGATOR	305,957	6.86	378,205	9.40	378,205	9.40	0	0.00
COMMISSIONED INVESTIGATOR	0	0.00	112,634	2.00	0	0.00	0	0.00
SR COMMISSIONED INVESTIGATOR	335,556	7.44	386,913	7.00	386,913	7.00	0	0.00
NON-COMMSSN INVESTIGATOR SPV	156,095	3.14	188,603	4.00	188,603	4.00	0	0.00
COMMISSIONED INVESTIGATOR SPV	108,847	2.04	92,107	2.20	92,107	2.20	0	0.00
INVESTIGATIONS MANAGER	189,554	2.81	98,061	1.50	98,061	1.50	0	0.00
TOTAL - PS	2,365,222	48.72	3,109,608	62.80	3,109,608	62.58	0	0.00
TRAVEL, IN-STATE	12,172	0.00	72,200	0.00	72,200	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
GENERAL COUNSELS OFFICE								
CORE								
TRAVEL, OUT-OF-STATE	11,340	0.00	49,431	0.00	49,431	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	47,162	0.00	173,772	0.00	162,808	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	26,244	0.00	40,756	0.00	40,756	0.00	0	0.00
COMMUNICATION SERV & SUPP	11,561	0.00	16,661	0.00	16,661	0.00	0	0.00
PROFESSIONAL SERVICES	12,536	0.00	19,594	0.00	19,594	0.00	0	0.00
M&R SERVICES	7,226	0.00	12,203	0.00	12,203	0.00	0	0.00
COMPUTER EQUIPMENT	204	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1,101	0.00	1,101	0.00	0	0.00
OFFICE EQUIPMENT	4,946	0.00	250	0.00	250	0.00	0	0.00
OTHER EQUIPMENT	0	0.00	1,600	0.00	1,600	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	500	0.00	500	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	52	0.00	52	0.00	0	0.00
MISCELLANEOUS EXPENSES	1,836	0.00	7,251	0.00	7,251	0.00	0	0.00
TOTAL - EE	135,227	0.00	395,372	0.00	384,408	0.00	0	0.00
GRAND TOTAL	\$2,500,449	48.72	\$3,504,980	62.80	\$3,494,016	62.58	\$0	0.00
GENERAL REVENUE	\$1,931,896	38.10	\$2,472,400	49.30	\$2,461,436	49.08		0.00
FEDERAL FUNDS	\$132,665	2.33	\$453,953	3.00	\$453,953	3.00		0.00
OTHER FUNDS	\$435,888	8.29	\$578,627	10.50	\$578,627	10.50		0.00

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

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

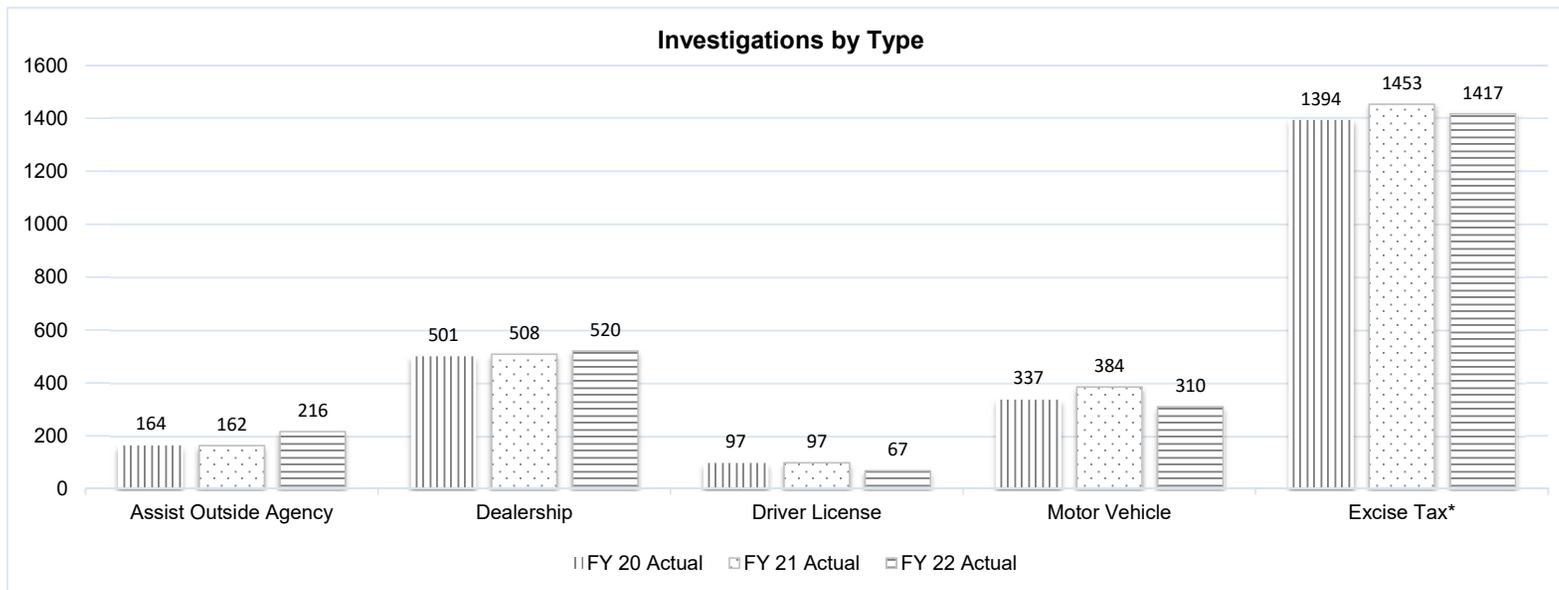
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, and Partnership

1b. What does this program do?

The Compliance and Investigation Bureau (CIB) is responsible for creating and maintaining a climate of voluntary compliance to help citizens and businesses meet their statutory requirements by investigating complaints relating to fraudulent activities involving motor vehicle sales tax, titling and registration, odometers, driver licenses, license plates, cigarette tax, and motor fuel tax. CIB ensures businesses comply with motor vehicle dealer and salvage licensing requirements and enforces compliance with the tobacco Master Settlement Agreement.

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



*The substantial increase in Excise Tax investigations in FY20 was the result of an additional funding for two full time excise tax investigators.

PROGRAM DESCRIPTION

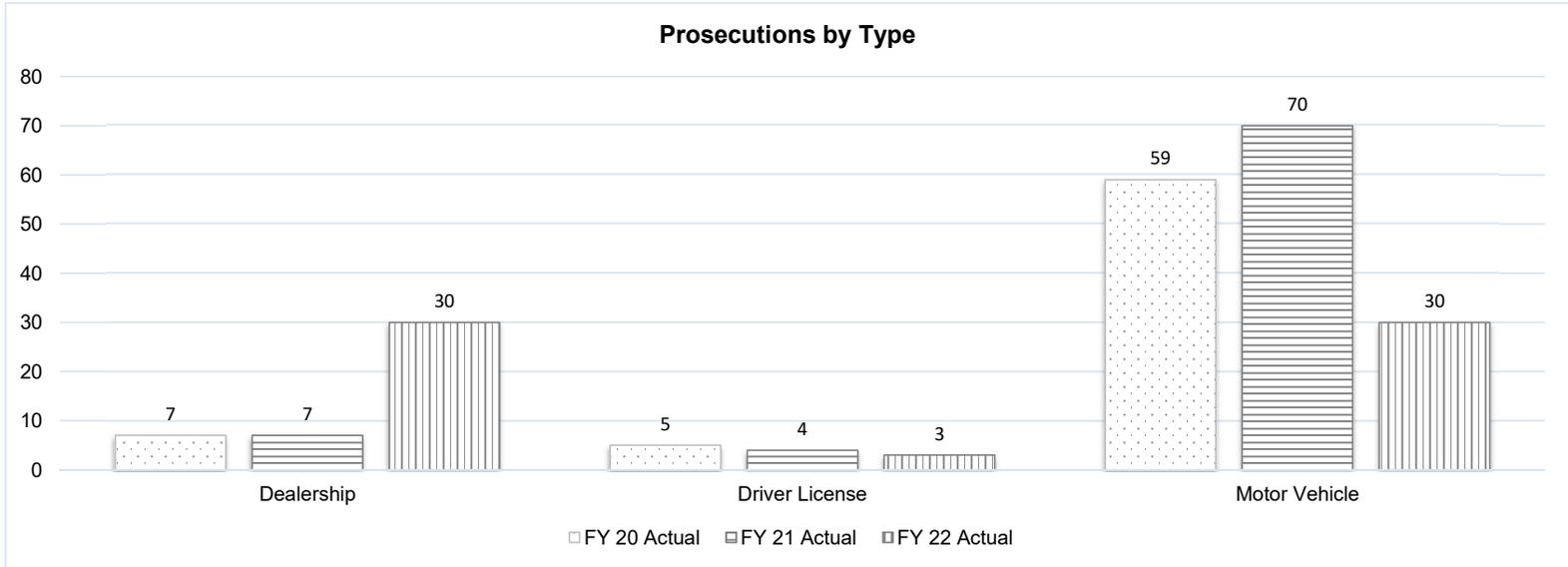
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

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

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



PROGRAM DESCRIPTION

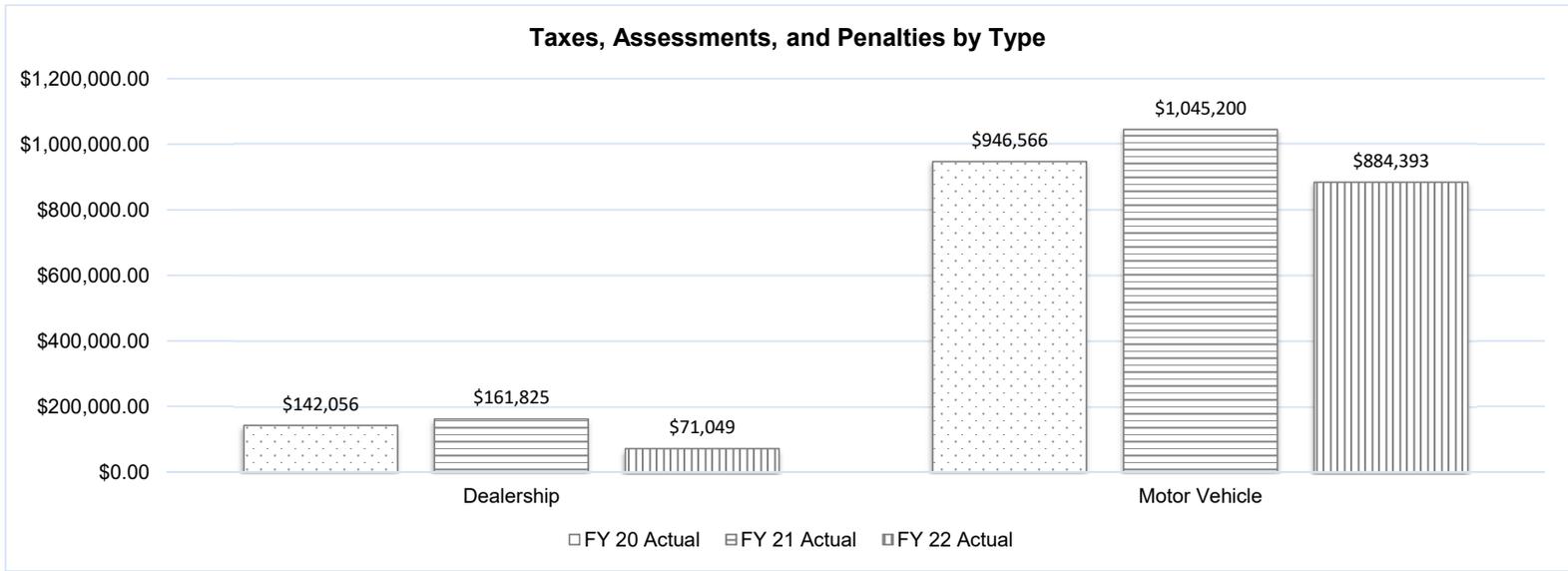
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

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

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



PROGRAM DESCRIPTION

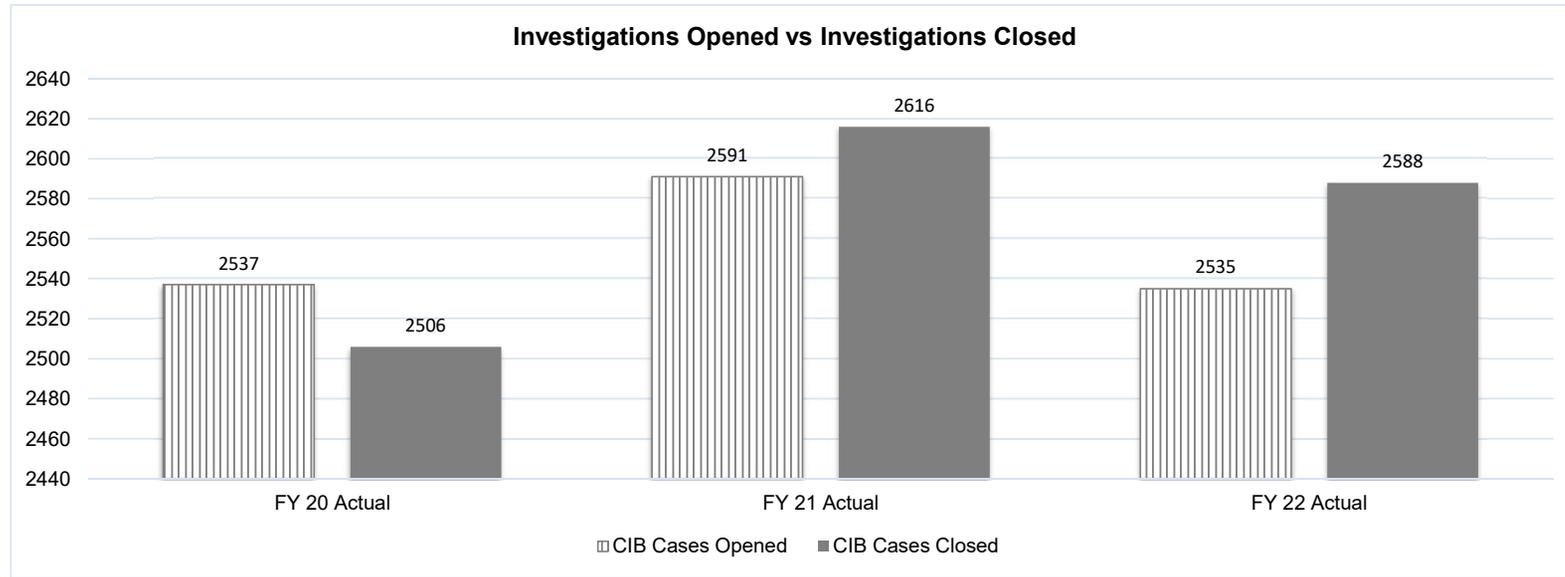
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

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

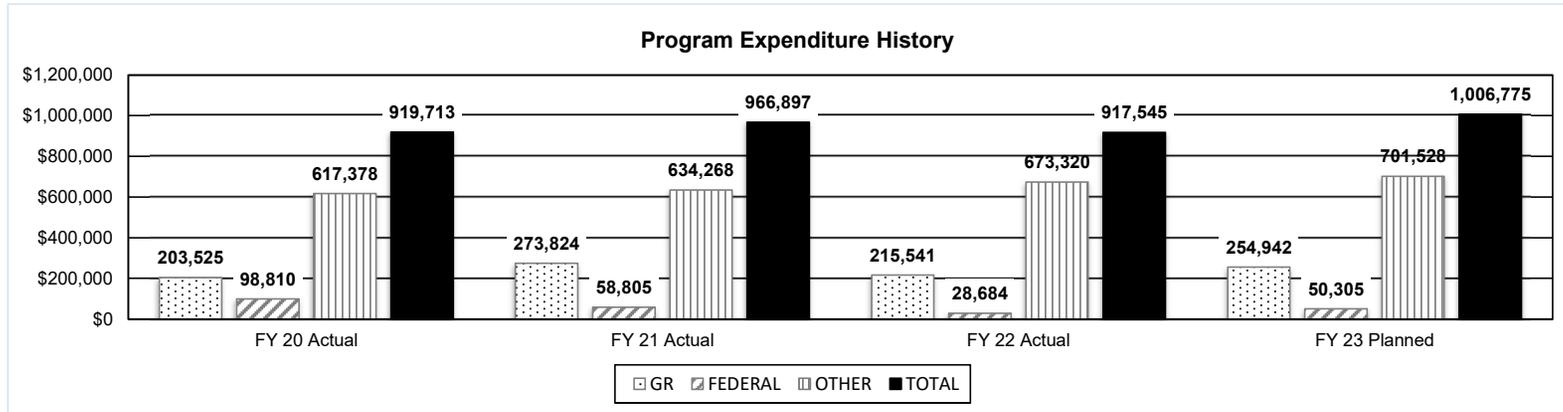
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

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, 301.216, 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

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Criminal Tax Investigations Bureau

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

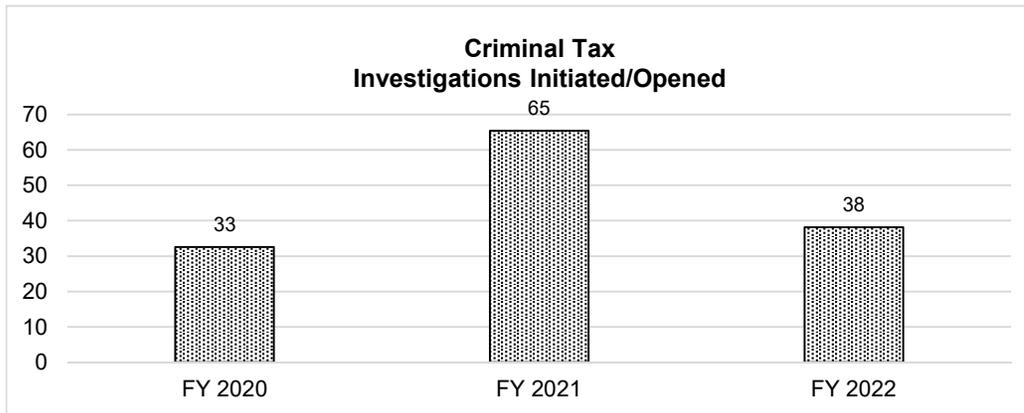
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Team Member Recognition and Engagement, Partnerships, IT Roadmap

1b. What does this program do?

The Criminal Tax Investigation Bureau (CTIB) is responsible for creating and maintaining a climate of voluntary compliance to help citizens and businesses meet their statutory requirements by investigating potential criminal tax violations (sales, use, withholding and income taxes) and issuing summonses to businesses that fail to file and pay sales and withholding taxes in a timely manner. CTIB's investigations often lead to the payment of monies owed without the need to refer cases to prosecuting attorneys for potential criminal charges.

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



PROGRAM DESCRIPTION

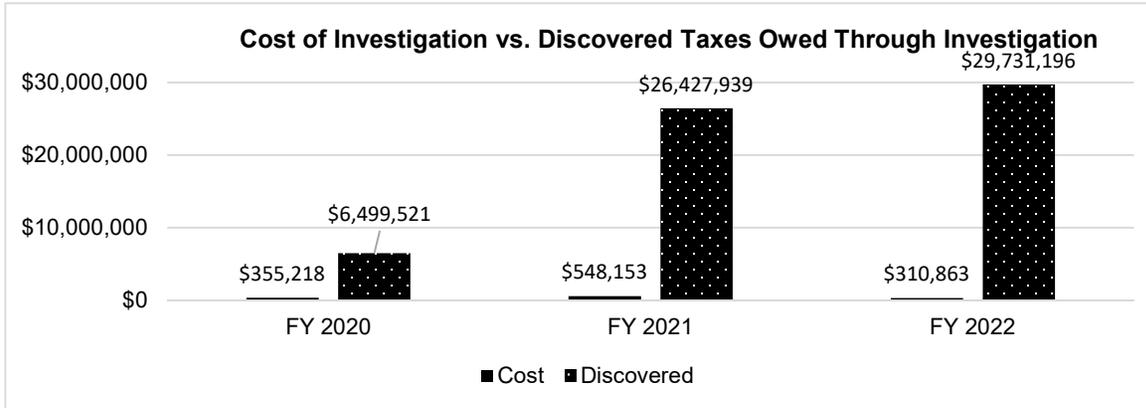
Department of Revenue

HB Section(s): 4.005, 4.020

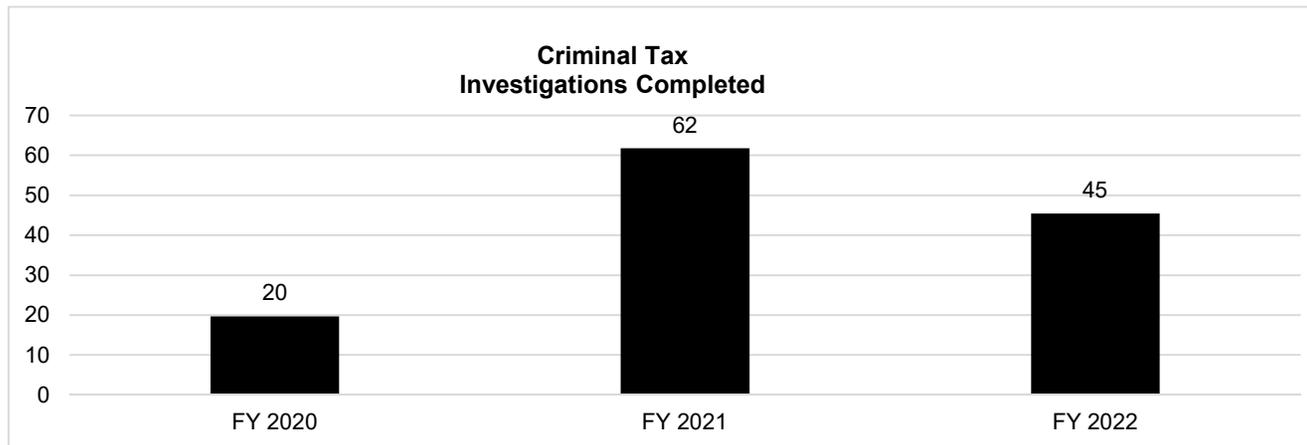
Program Name - Criminal Tax Investigations Bureau

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

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



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



PROGRAM DESCRIPTION

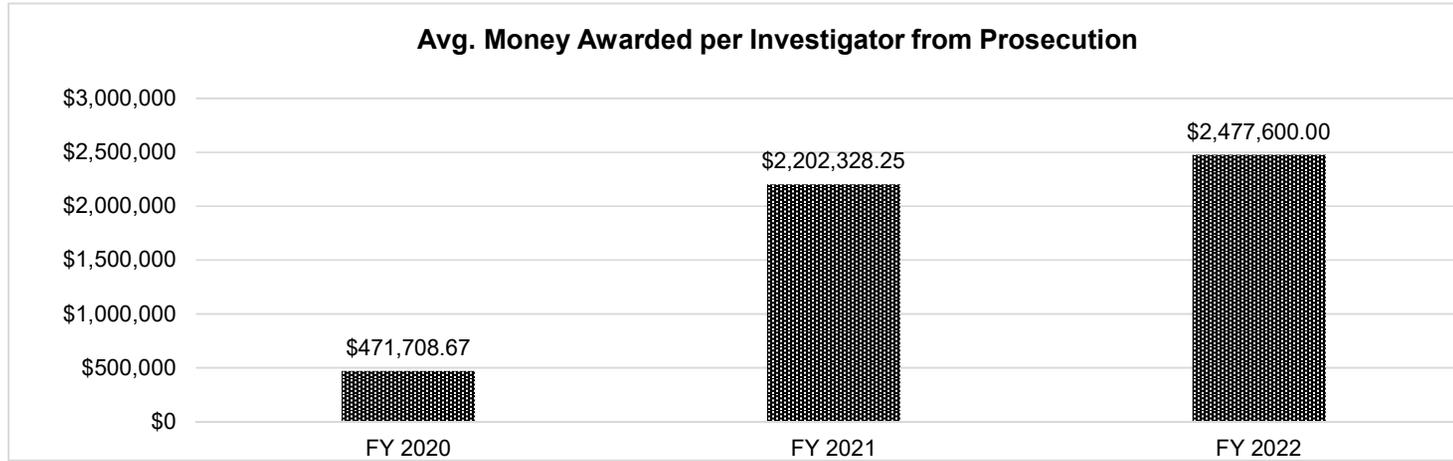
Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Criminal Tax Investigations Bureau

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

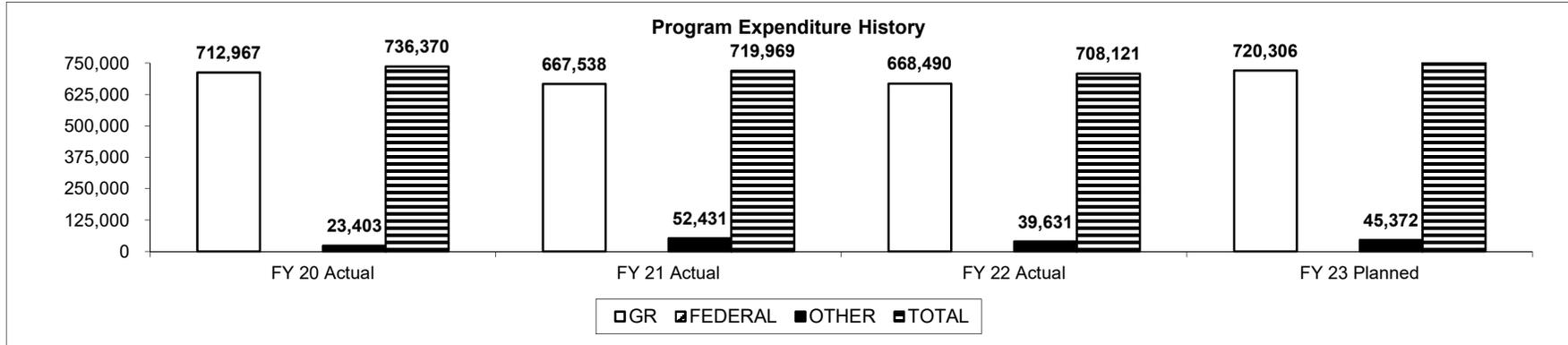
Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Criminal Tax Investigations Bureau

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 (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

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

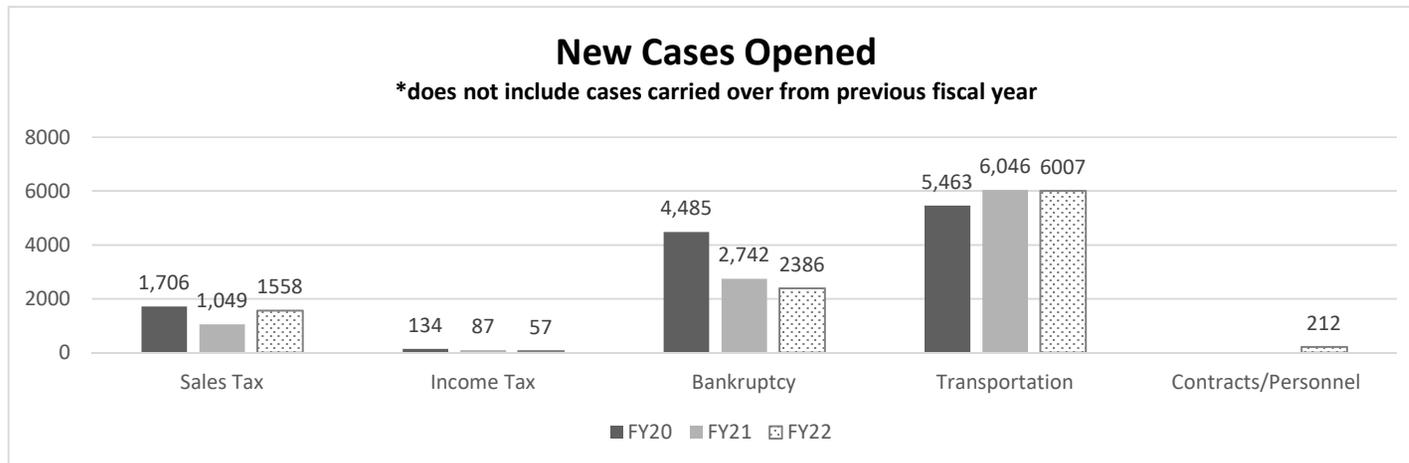
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Partnerships

1b. What does this program do?

The General Counsel's Office (GCO) 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. GCO attorneys and staff provide legal research and advice for the divisions, defend complex litigation before the Administrative Hearing Commission, Missouri circuit courts and federal bankruptcy courts; work with the Attorney General's Office in defending complex litigation involving the Department; prepare legal analysis on pending legislation; draft and review contracts; draft and review administrative rules; administer the Departments compliance with the Sunshine law; and ensure the Departments compliance with privacy and confidentiality laws. GCO 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, GCO conducts internal audits and investigations of contracted license offices.

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



PROGRAM DESCRIPTION

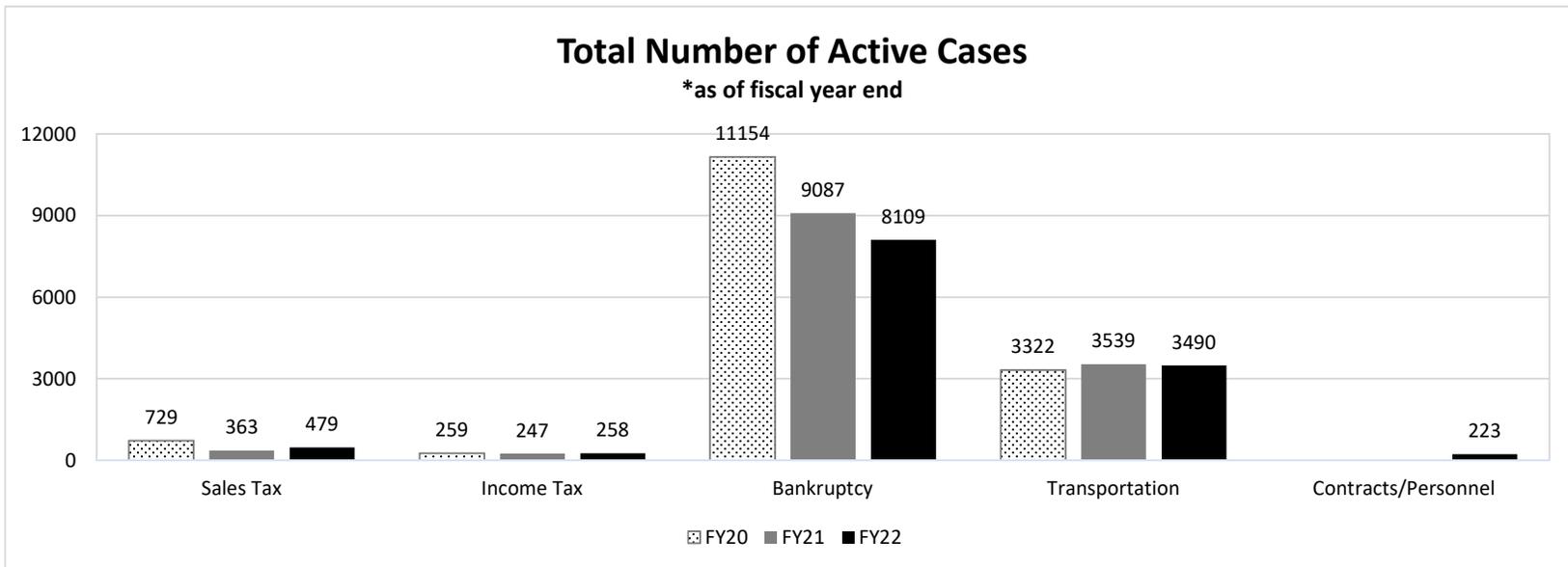
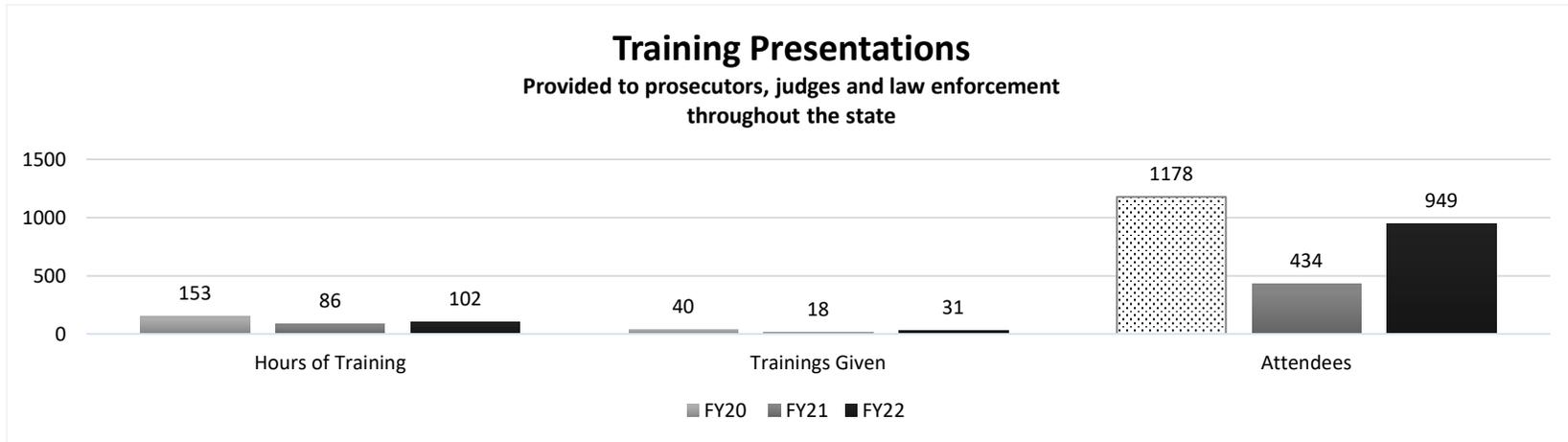
Department of Revenue

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

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



PROGRAM DESCRIPTION

Department of Revenue

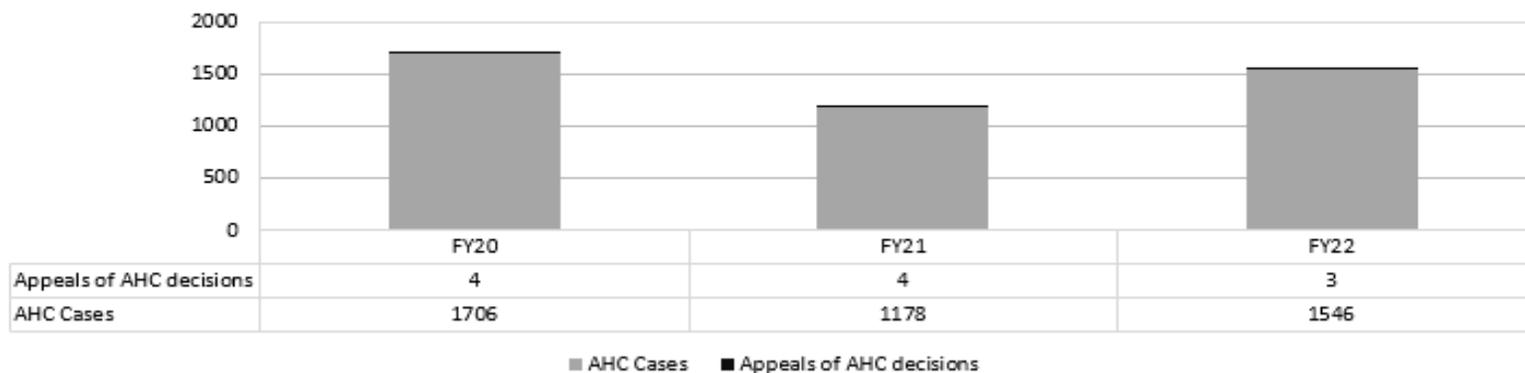
HB Section(s): 4.005, 4.02

Program Name General Counsel's Office

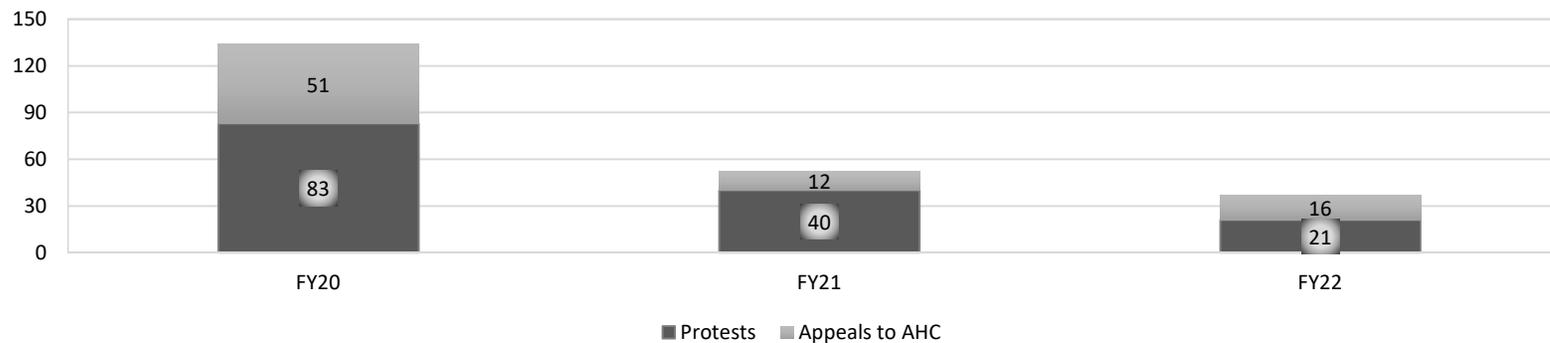
Program is found in the following core budget(s): General Counsel's Office

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

**Sales Tax
New AHC Cases v. New Appeals of AHC Cases**



**Income Tax
New Protests v. New AHC Appeals**



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

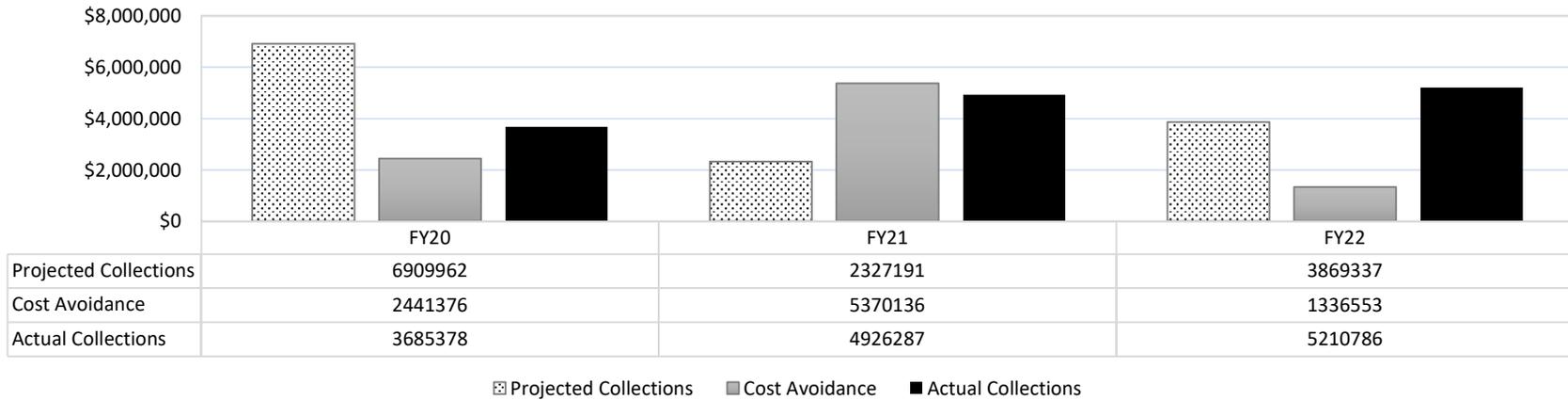
Program Name General Counsel's Office

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

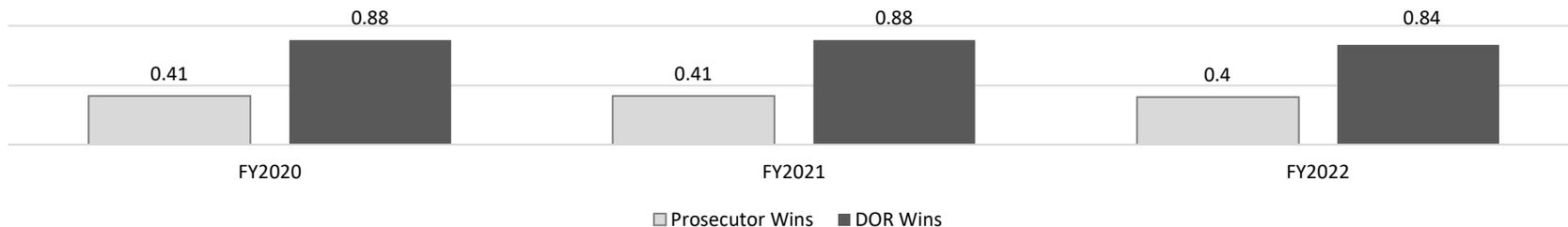
2c. Provide a measure(s) of the program's impact.

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 in the federal Bankruptcy courts. 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. "Projected Collections" represents the amount awarded by a tribunal that GCO anticipates will be collected in the future, "Actual Collections" represents actual amount paid to GCO in the fiscal year, and "Cost Avoidance" represents the amount originally claimed for a refund, minus what is actually paid.

Cost Avoidance and Collections for Income Tax, Sales Tax and Bankruptcy Sections



Refusal Case Win Rate %



PROGRAM DESCRIPTION

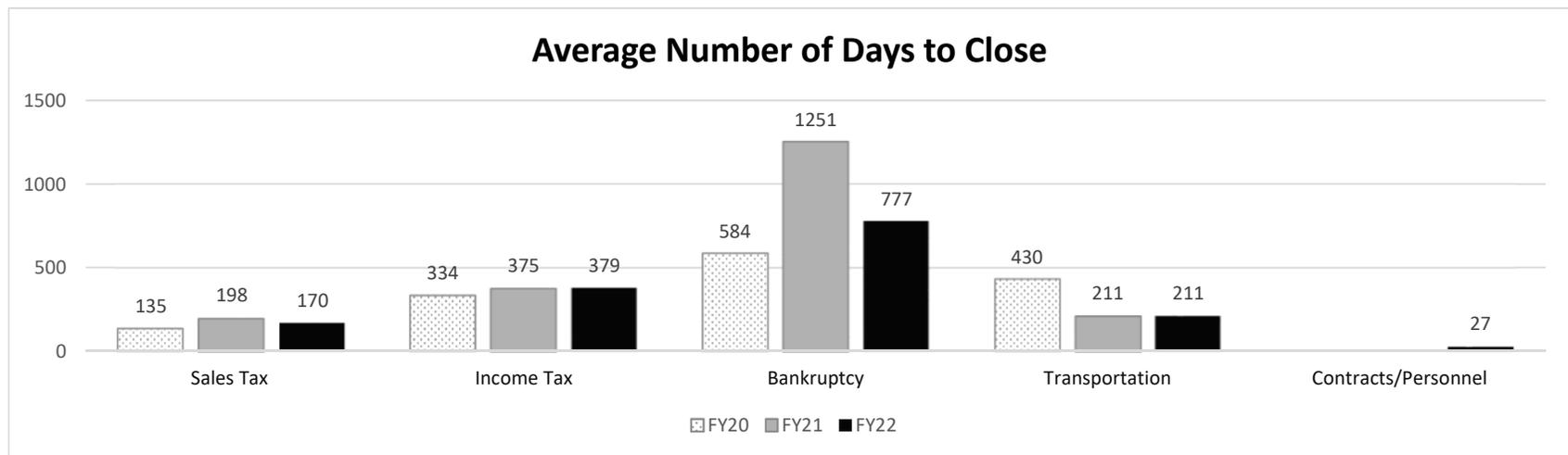
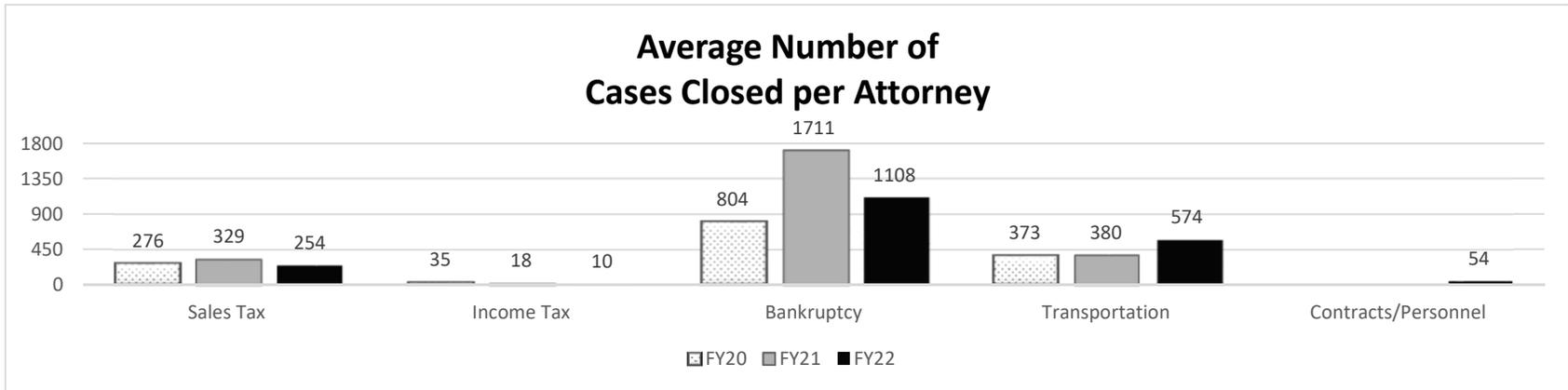
Department of Revenue

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

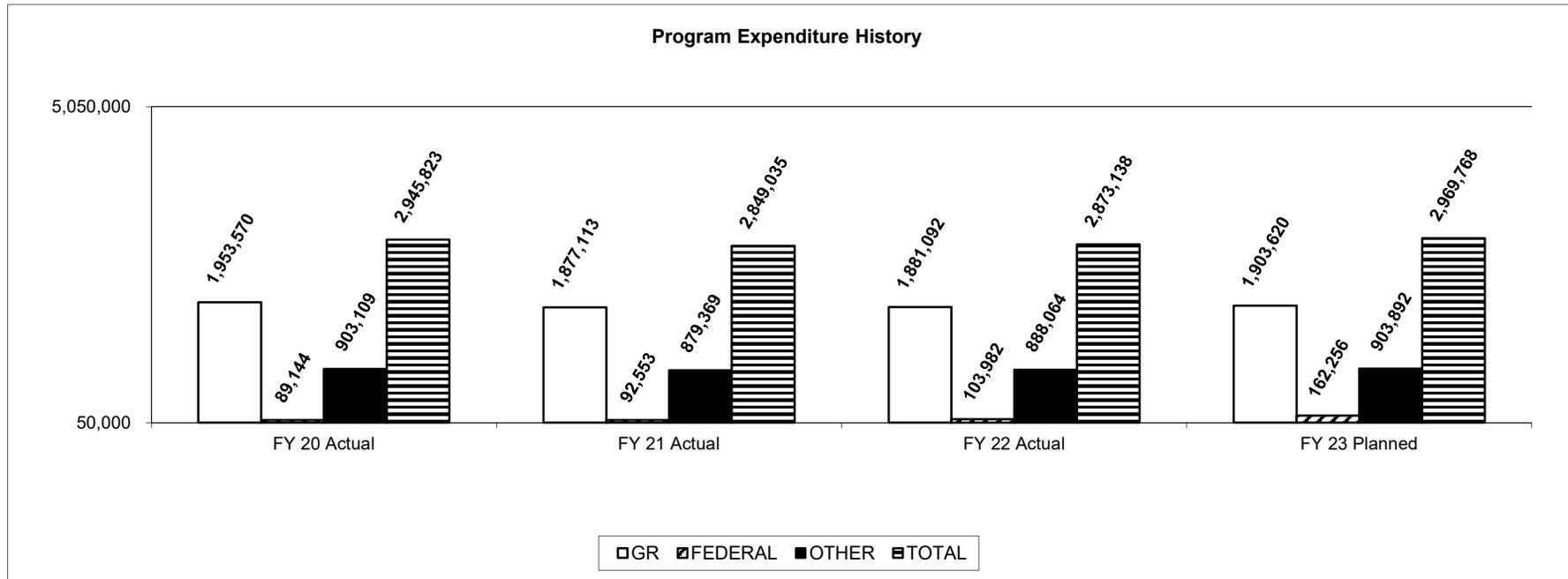
Department of Revenue

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, 301.306 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

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Internal Audit and Compliance Bureau

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

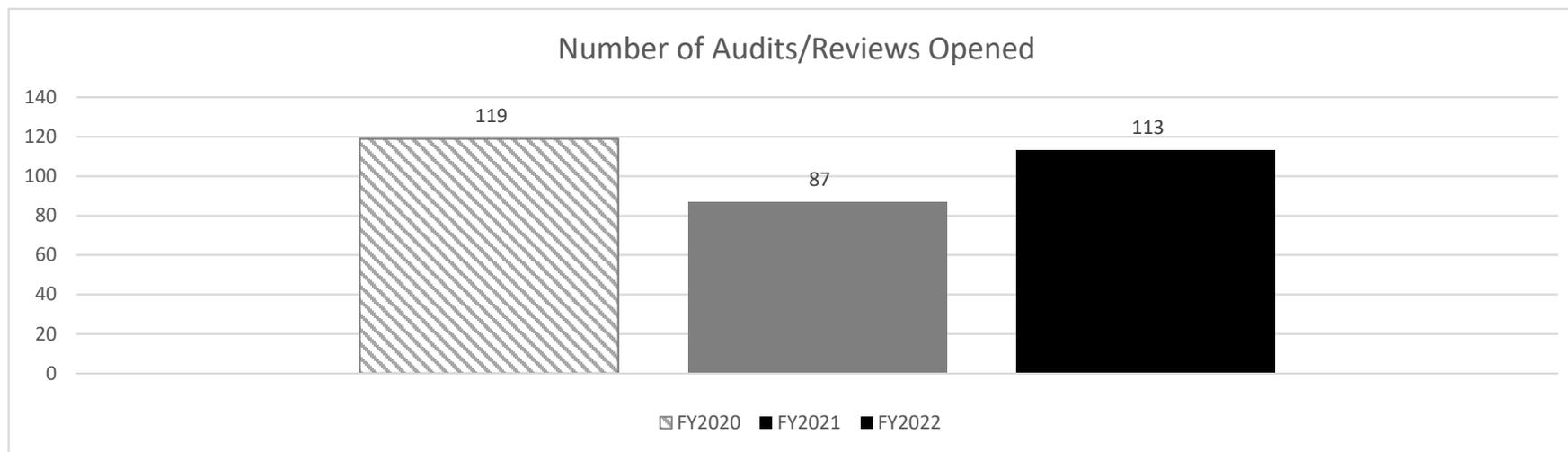
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Partnerships

1b. What does this program do?

The Internal Audit and Compliance Bureau (IACB) performs audits and reviews of the Department to evaluate the effectiveness of internal controls, ensure compliance with procedures and certain contractual and statutory provisions, and to identify areas of improvement in operational efficiency. The IACB audits and reviews includes internal audits of the Department, audits of contracted license offices, and tax credit reviews of tax credit programs administered by the Department of Economic Development.

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



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

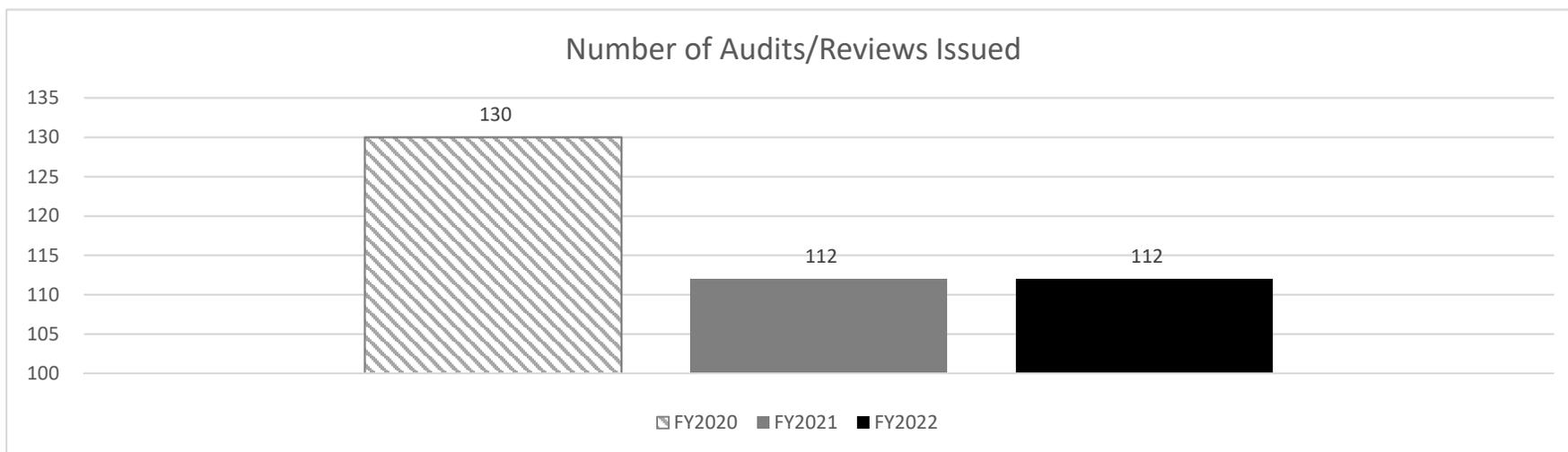
Program Name: Internal Audit and Compliance Bureau

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

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

The Department uses the findings from the audits to better identify performance, operational efficiencies, and compliance enhancements.

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



PROGRAM DESCRIPTION

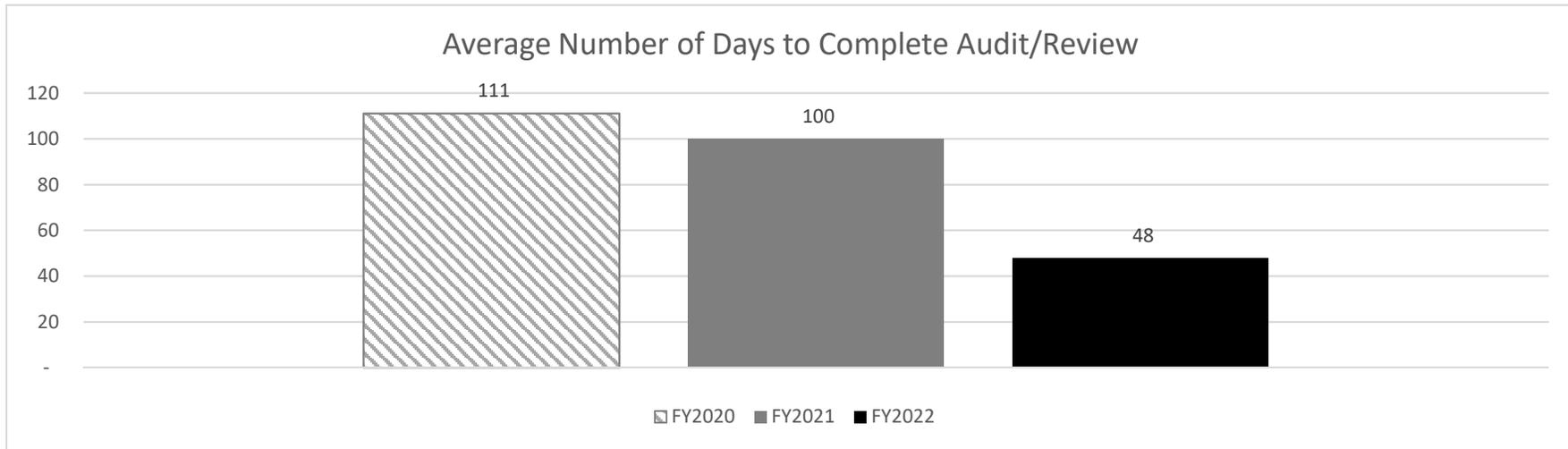
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Internal Audit and Compliance Bureau

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

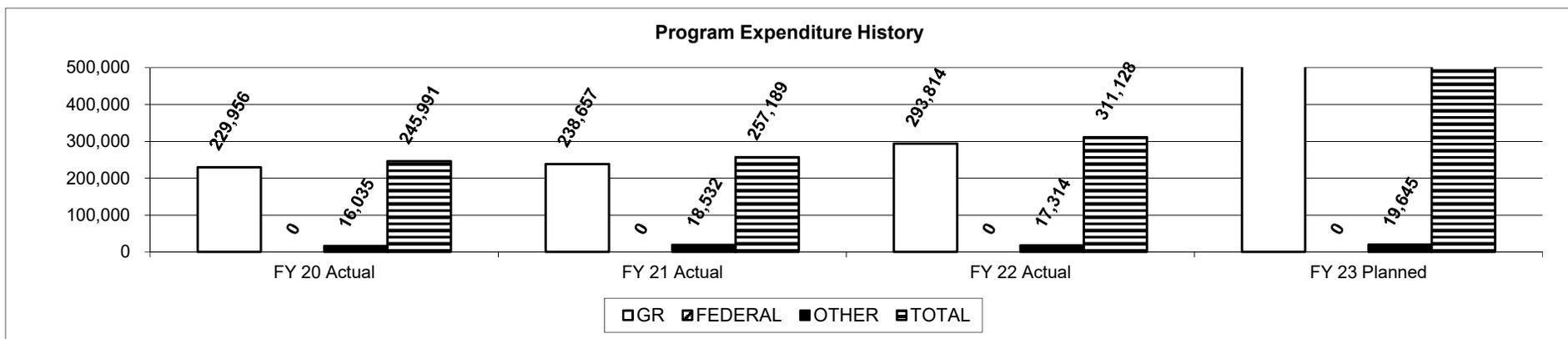
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Internal Audit and Compliance Bureau

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

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



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

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

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

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

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

No

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

No

**ADMINISTRATION DIVISION
POSTAGE**

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
ADMINISTRATION DIVISION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,332,536	31.26	1,520,611	38.49	1,520,611	38.49	0	0.00	
DEPT OF REVENUE	17,979	0.46	64,313	1.74	64,313	1.74	0	0.00	
CHILD SUPPORT ENFORCEMENT FUND	11,230	0.28	30,529	0.88	30,529	0.88	0	0.00	
TOTAL - PS	1,361,745	32.00	1,615,453	41.11	1,615,453	41.11	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	275,185	0.00	319,025	0.00	319,025	0.00	0	0.00	
DEPT OF REVENUE	1,577,427	0.00	3,470,006	0.00	3,470,006	0.00	0	0.00	
CHILD SUPPORT ENFORCEMENT FUND	942,718	0.00	1,462,900	0.00	1,462,900	0.00	0	0.00	
TOTAL - EE	2,795,330	0.00	5,251,931	0.00	5,251,931	0.00	0	0.00	
TOTAL	4,157,075	32.00	6,867,384	41.11	6,867,384	41.11	0	0.00	
GRAND TOTAL	\$4,157,075	32.00	\$6,867,384	41.11	\$6,867,384	41.11	\$0	0.00	

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	1,520,611	64,313	30,529	1,615,453	PS	0	0	0	0
EE	319,025	3,470,006	1,462,900	5,251,931	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,839,636	3,534,319	1,493,429	6,867,384	Total	0	0	0	0
FTE	38.49	1.74	0.88	41.11	FTE	0.00	0.00	0.00	0.00
Est. Fringe	1,154,624	50,581	24,853	1,230,058	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:	Child Support Enforcement Fund (0169)				Other Funds:				

2. CORE DESCRIPTION

The Administration Division includes 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 licensing 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 handles legislative inquiries and proposals, manages press inquiries and internal and external communications, including social media and website content and educational videos; and assists with community outreach efforts.

The Human Resources and Total Rewards program provides support to all team members in the areas of human resources 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, and 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.

CORE DECISION ITEM

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

The General Services program provides services 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.

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 that 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) government funds. The DOR reports its cost to DSS quarterly.

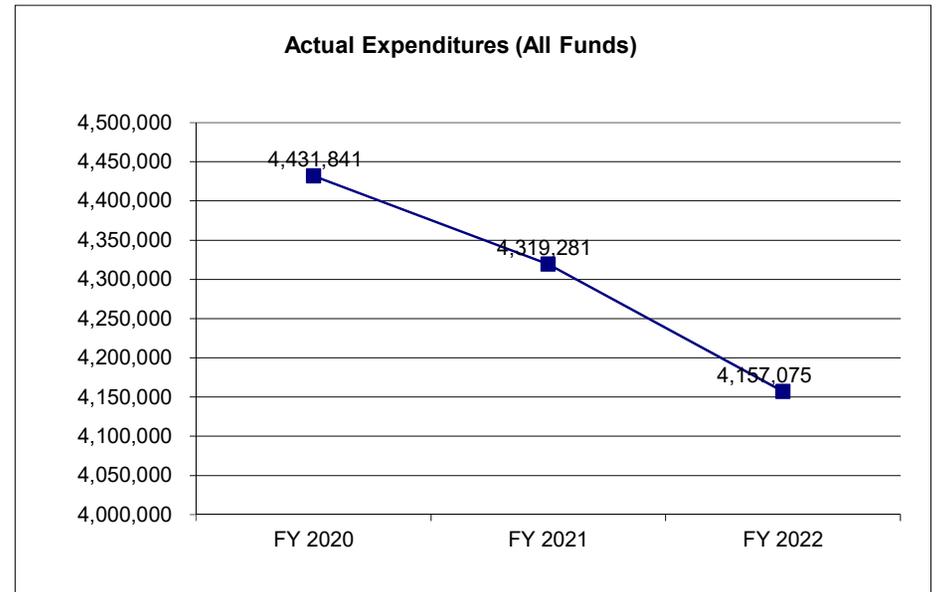
Additional divisional costs are included in the Highway Collections budget unit.

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

Administration/Postage

4. FINANCIAL HISTORY

	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Current Yr.
Appropriation (All Funds)	7,421,771	6,794,735	6,712,488	6,867,384
Less Reverted (All Funds)	(53,357)	(53,317)	(50,825)	0
Less Restricted (All Funds)*	(50,000)		0	0
Budget Authority (All Funds)	7,318,414	6,741,418	6,661,663	6,867,384
Actual Expenditures (All Funds)	4,431,841	4,319,281	4,157,075	N/A
Unexpended (All Funds)	2,886,573	2,422,137	2,504,588	N/A
Unexpended, by Fund:				
General Revenue	83,373	63,415	35,595	N/A
Federal	1,736,307	1,858,269	1,932,287	N/A
Other	1,066,893	500,453	536,706	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

STATE
ADMINISTRATION DIVISION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	41.11	1,520,611	64,313	30,529	1,615,453	
	EE	0.00	319,025	3,470,006	1,462,900	5,251,931	
	Total	41.11	1,839,636	3,534,319	1,493,429	6,867,384	
DEPARTMENT CORE REQUEST							
	PS	41.11	1,520,611	64,313	30,529	1,615,453	
	EE	0.00	319,025	3,470,006	1,462,900	5,251,931	
	Total	41.11	1,839,636	3,534,319	1,493,429	6,867,384	
GOVERNOR'S RECOMMENDED CORE							
	PS	41.11	1,520,611	64,313	30,529	1,615,453	
	EE	0.00	319,025	3,470,006	1,462,900	5,251,931	
	Total	41.11	1,839,636	3,534,319	1,493,429	6,867,384	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ADMINISTRATION DIVISION								
CORE								
STATE DEPARTMENT DIRECTOR	20,122	0.15	23,739	0.40	23,739	0.40	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	100,658	1.09	136,393	2.14	136,393	2.14	0	0.00
DIVISION DIRECTOR	31,896	0.36	37,084	0.37	37,084	0.37	0	0.00
DESIGNATED PRINCIPAL ASST DIV	50,159	0.58	21,672	0.20	21,672	0.20	0	0.00
CLERK	6,035	0.08	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	25,228	0.40	27,618	0.40	27,618	0.40	0	0.00
SPECIAL ASST OFFICE & CLERICAL	27,321	0.63	34,203	0.78	34,203	0.78	0	0.00
ADMIN SUPPORT ASSISTANT	310,839	10.18	389,024	15.28	319,024	12.28	0	0.00
LEAD ADMIN SUPPORT ASSISTANT	57,675	1.76	78,550	1.50	78,550	1.50	0	0.00
ADMIN SUPPORT PROFESSIONAL	42,516	1.05	61,053	1.38	61,053	1.38	0	0.00
ADMINISTRATIVE MANAGER	55,034	0.85	56,690	0.76	56,690	0.76	0	0.00
ASSOCIATE CUSTOMER SERVICE REP	65,650	2.41	57,274	1.36	127,274	4.36	0	0.00
LEAD CUSTOMER SERVICE REP	7,551	0.21	51,425	1.62	51,425	1.62	0	0.00
CUSTOMER SERVICE MANAGER	5,564	0.14	44,762	1.00	44,762	1.00	0	0.00
ASSOC RESEARCH/DATA ANALYST	47,955	1.08	13,641	0.20	13,641	0.20	0	0.00
STORES/WAREHOUSE ASSOCIATE	4,424	0.14	0	0.00	0	0.00	0	0.00
STORES/WAREHOUSE SUPERVISOR	14,971	0.36	16,421	0.38	16,421	0.38	0	0.00
PUBLIC RELATIONS SPECIALIST	15,233	0.35	0	0.00	0	0.00	0	0.00
STAFF DEVELOPMENT TRAINER	5,833	0.15	37,143	0.70	37,143	0.70	0	0.00
ACCOUNTS ASSISTANT	9,411	0.30	12,627	0.38	12,627	0.38	0	0.00
SENIOR ACCOUNTS ASSISTANT	104,012	2.79	85,423	4.06	85,423	4.06	0	0.00
ACCOUNTANT	24,551	0.52	48,481	1.00	48,481	1.00	0	0.00
SENIOR ACCOUNTANT	15,305	0.31	20,071	0.38	20,071	0.38	0	0.00
ACCOUNTANT MANAGER	78,230	1.28	81,019	1.14	81,019	1.14	0	0.00
ECONOMIST	80,247	1.00	84,203	1.00	84,203	1.00	0	0.00
PROCUREMENT SPECIALIST	17,346	0.33	20,981	0.38	20,981	0.38	0	0.00
HUMAN RESOURCES ASSISTANT	48,494	1.42	45,331	1.38	45,331	1.38	0	0.00
HUMAN RESOURCES GENERALIST	9,950	0.27	53,363	1.38	53,363	1.38	0	0.00
HUMAN RESOURCES SPECIALIST	22,682	0.49	19,859	0.40	19,859	0.40	0	0.00
HUMAN RESOURCES MANAGER	29,068	0.44	30,199	0.38	30,199	0.38	0	0.00
NETWORK INFRASTRUCTURE TECH	0	0.00	129	0.00	129	0.00	0	0.00
DRIVER	15,284	0.52	14,086	0.38	14,086	0.38	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ADMINISTRATION DIVISION								
CORE								
SPECIALIZED TRADES WORKER	12,501	0.36	12,989	0.38	12,989	0.38	0	0.00
TOTAL - PS	1,361,745	32.00	1,615,453	41.11	1,615,453	41.11	0	0.00
TRAVEL, IN-STATE	4,572	0.00	8,221	0.00	8,221	0.00	0	0.00
TRAVEL, OUT-OF-STATE	6,904	0.00	5,000	0.00	5,000	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	458,608	0.00	704,959	0.00	704,959	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	11,496	0.00	17,700	0.00	17,700	0.00	0	0.00
COMMUNICATION SERV & SUPP	1,254	0.00	6,373	0.00	6,373	0.00	0	0.00
PROFESSIONAL SERVICES	2,260,521	0.00	4,363,122	0.00	4,363,122	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	0	0.00
M&R SERVICES	17,249	0.00	135,000	0.00	135,000	0.00	0	0.00
COMPUTER EQUIPMENT	231	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	0	0.00
OFFICE EQUIPMENT	30,084	0.00	5,000	0.00	5,000	0.00	0	0.00
OTHER EQUIPMENT	1,354	0.00	5,001	0.00	5,001	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	50	0.00	50	0.00	0	0.00
MISCELLANEOUS EXPENSES	3,057	0.00	1,500	0.00	1,500	0.00	0	0.00
TOTAL - EE	2,795,330	0.00	5,251,931	0.00	5,251,931	0.00	0	0.00
GRAND TOTAL	\$4,157,075	32.00	\$6,867,384	41.11	\$6,867,384	41.11	\$0	0.00
GENERAL REVENUE	\$1,607,721	31.26	\$1,839,636	38.49	\$1,839,636	38.49		0.00
FEDERAL FUNDS	\$1,595,406	0.46	\$3,534,319	1.74	\$3,534,319	1.74		0.00
OTHER FUNDS	\$953,948	0.28	\$1,493,429	0.88	\$1,493,429	0.88		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

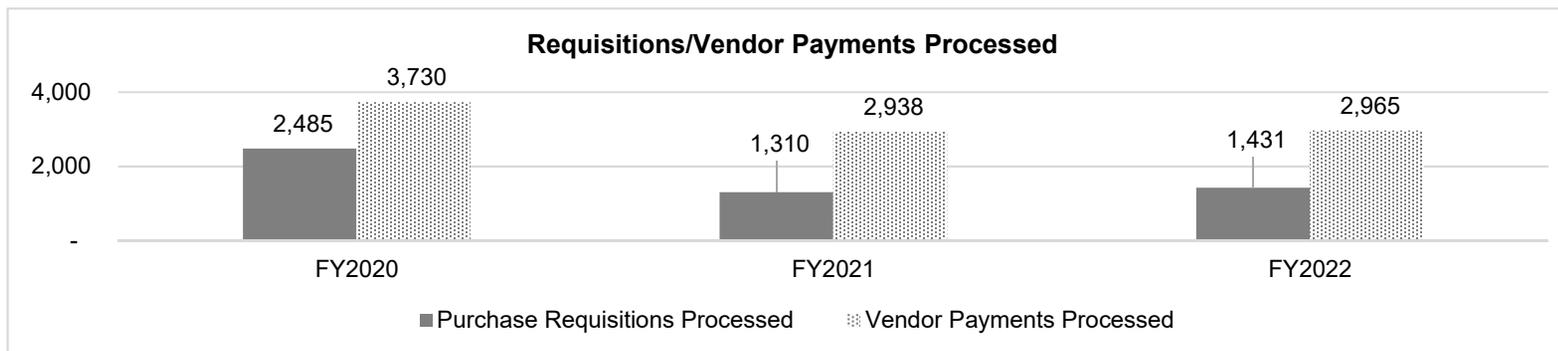
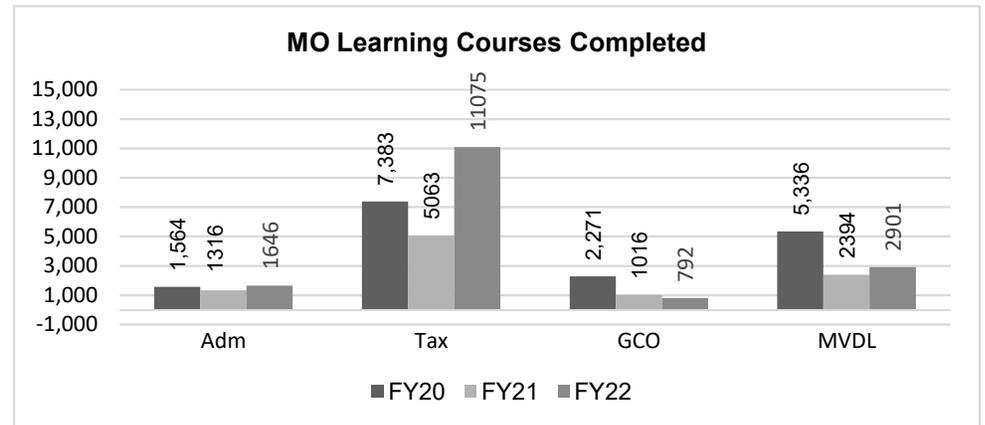
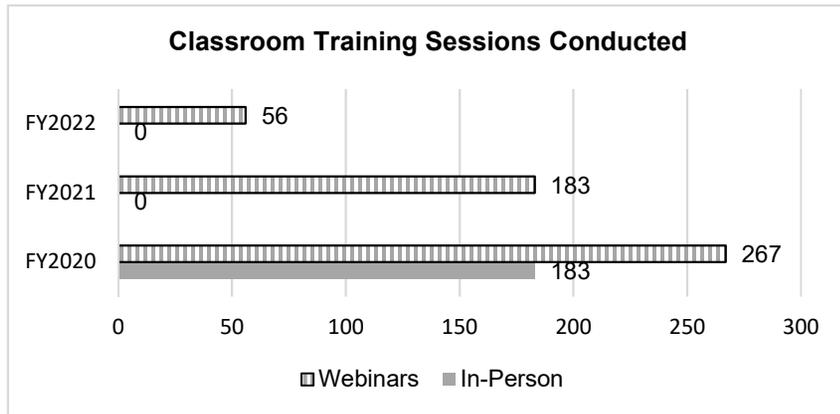
1a. What strategic priority does this program address?

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

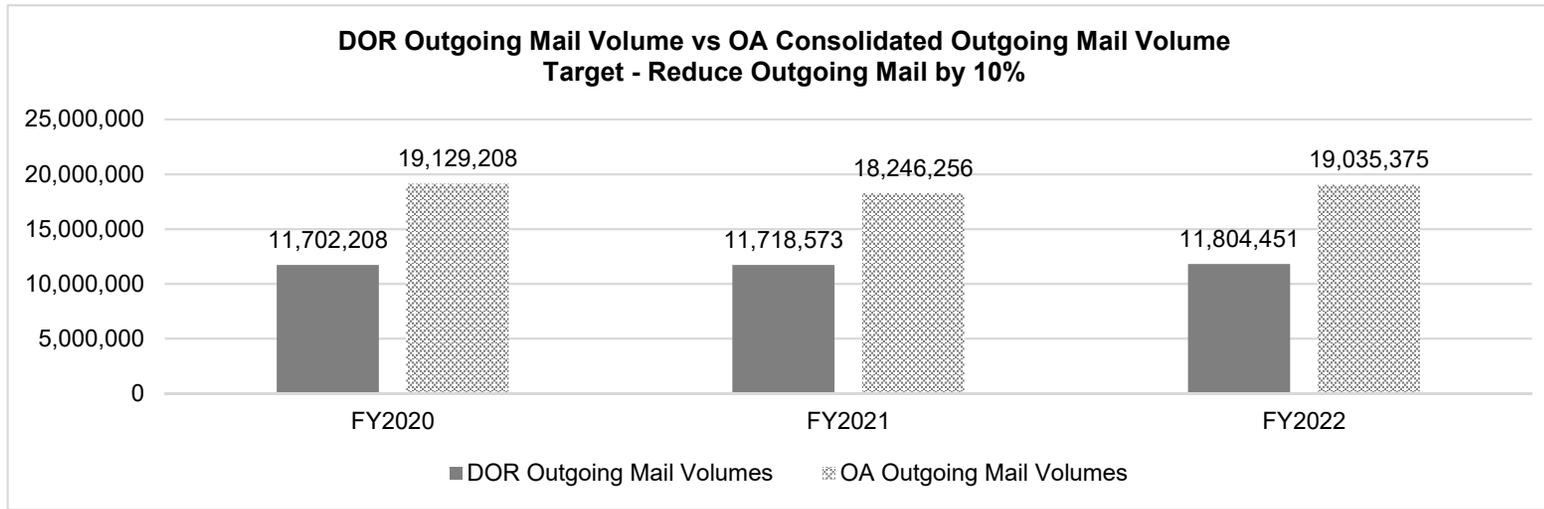
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

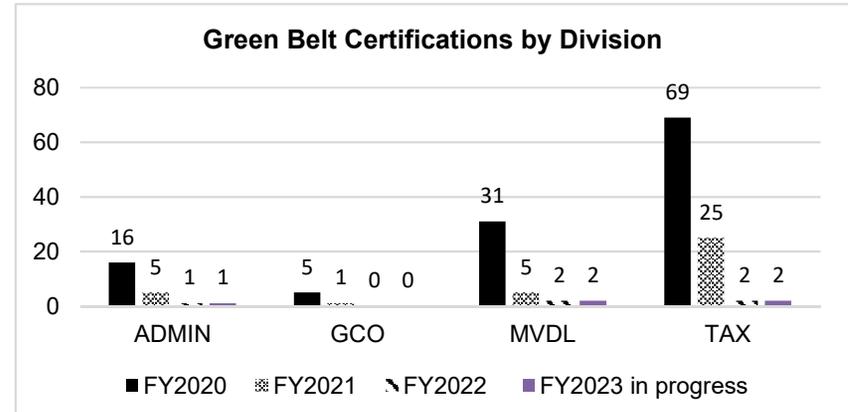
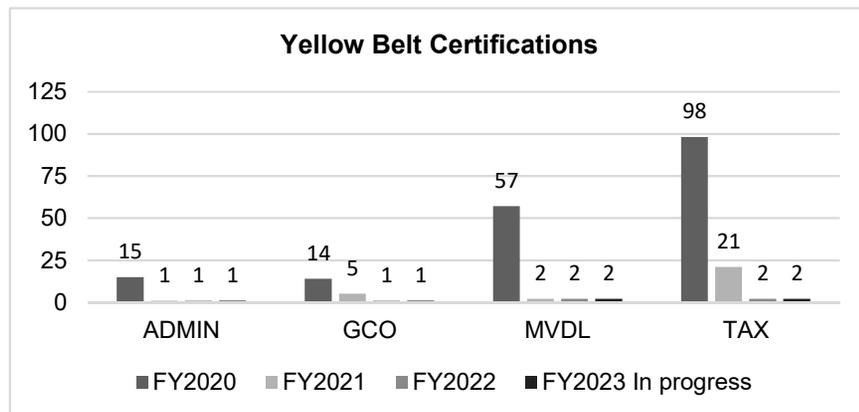
Program is found in the following core budget(s): Administration/Postage

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.



PROGRAM DESCRIPTION

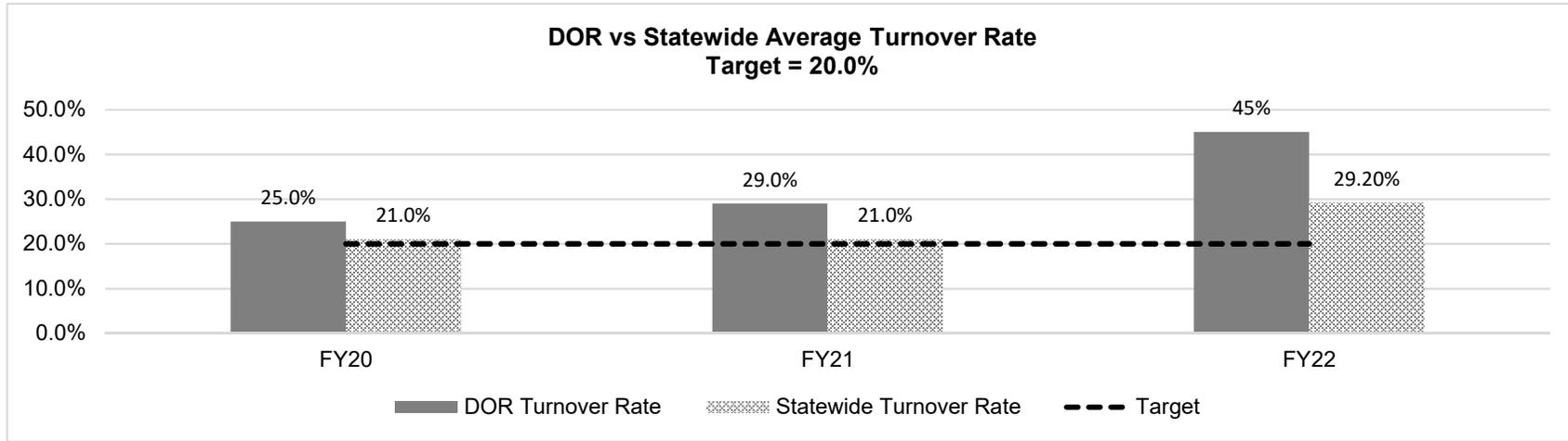
Department of Revenue

HB Section(s): 4.005 and 4.025

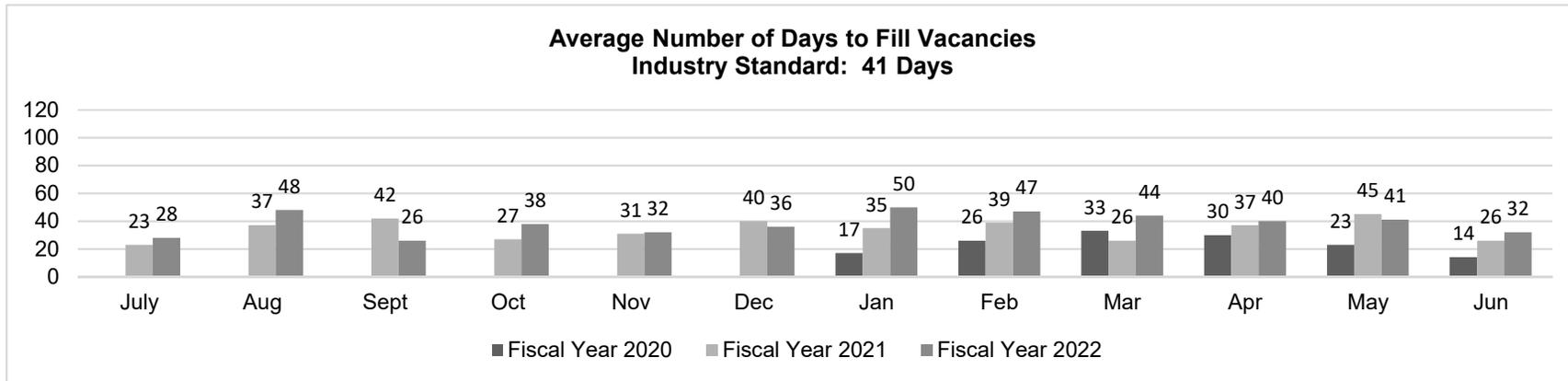
Program Name - Administration Division

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

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



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



PROGRAM DESCRIPTION

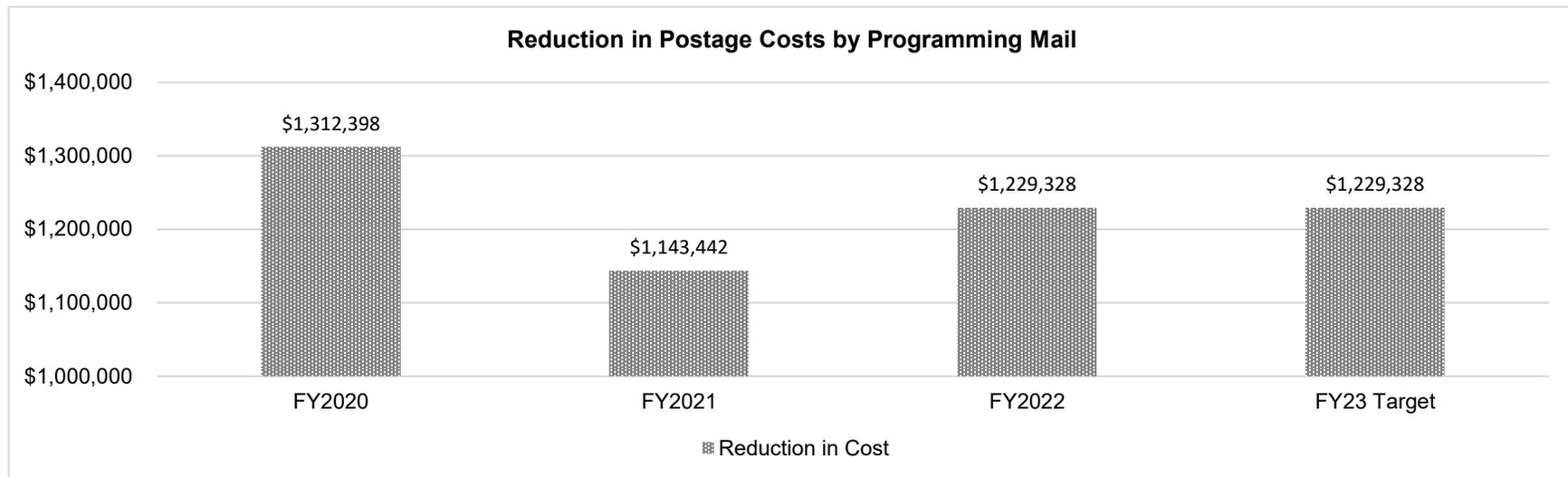
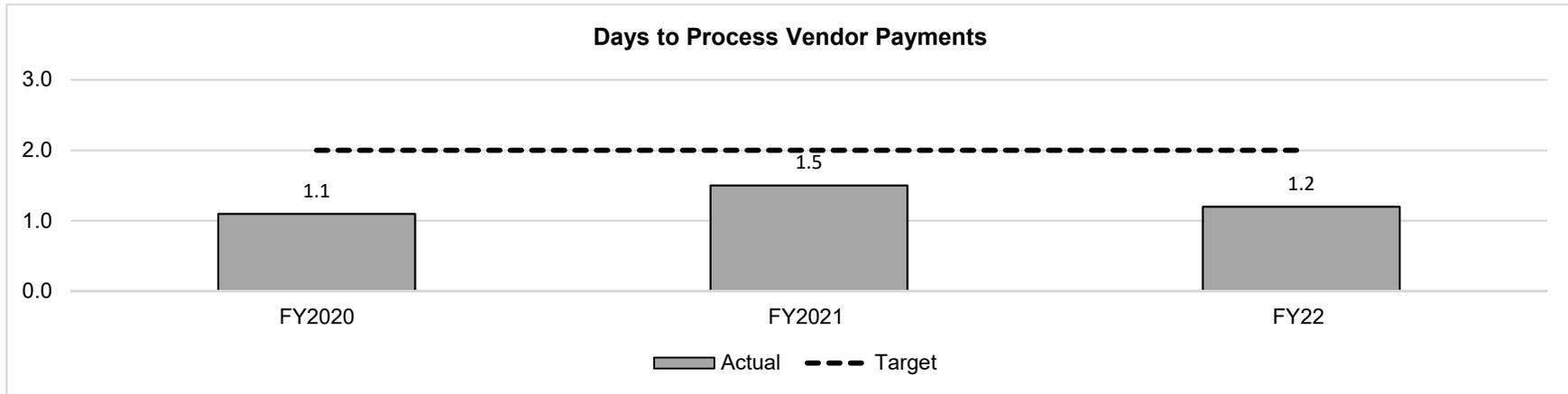
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

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

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



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

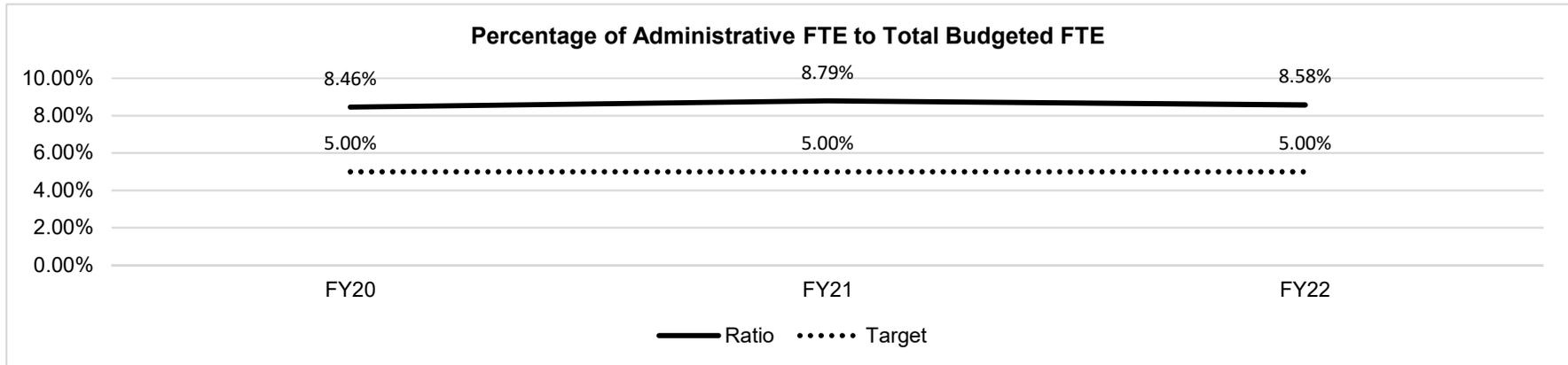
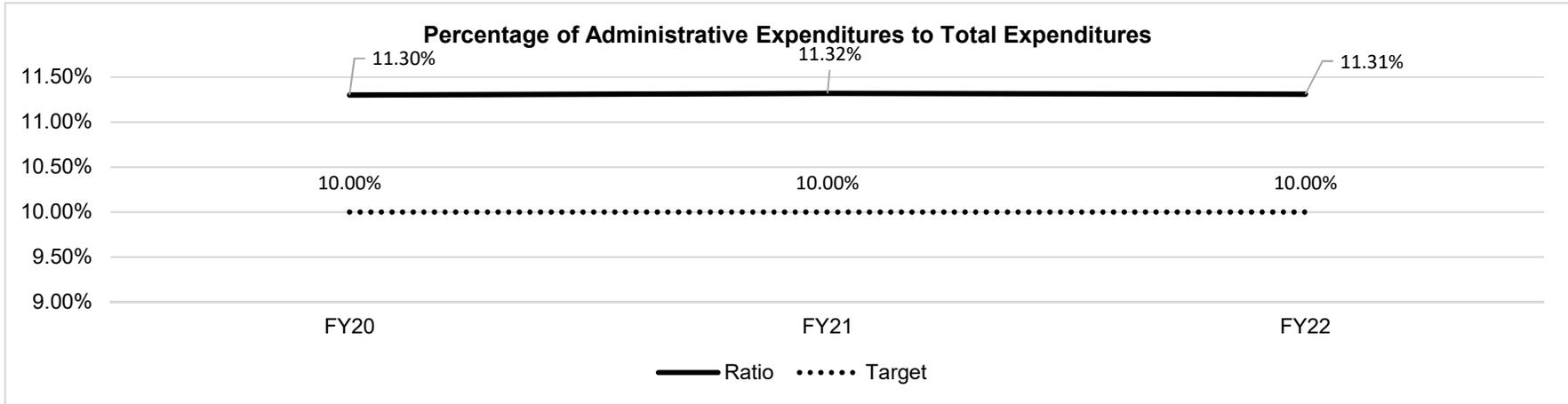
PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

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



PROGRAM DESCRIPTION

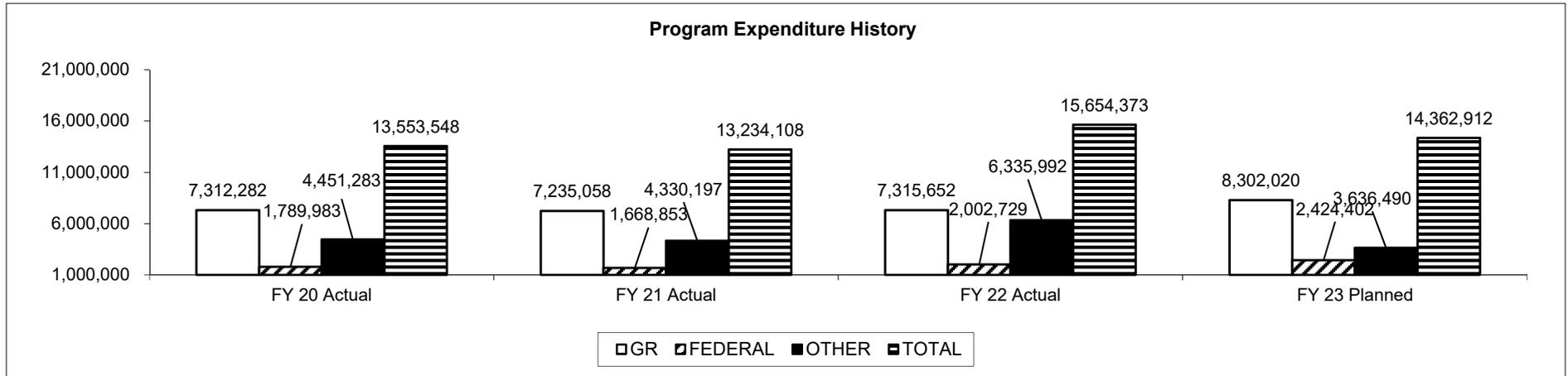
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

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

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



Includes Postage expenditures

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

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

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

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

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

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

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

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

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
POSTAGE									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	4,719,549	0.00	3,233,571	0.00	3,233,571	0.00	0	0.00	
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	0	0.00	
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	0	0.00	
TOTAL - EE	4,770,133	0.00	3,284,316	0.00	3,284,316	0.00	0	0.00	
TOTAL	4,770,133	0.00	3,284,316	0.00	3,284,316	0.00	0	0.00	
Postage Rate Increase - 1860006									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	295,612	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	295,612	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	295,612	0.00	0	0.00	
GRAND TOTAL	\$4,770,133	0.00	\$3,284,316	0.00	\$3,579,928	0.00	\$0	0.00	

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request				FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	0	0	0	0	0	0	0	0
EE	3,233,571	0	50,745	3,284,316	0	0	0	0
PSD	0	0	0	0	0	0	0	0
TRF	0	0	0	0	0	0	0	0
Total	3,233,571	0	50,745	3,284,316	0	0	0	0
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	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:	Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission (0609)			Other Funds:				

2. CORE DESCRIPTION

The Department of Revenue postage appropriations support the annual processing of approximately 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 marinecraft registration renewal notices, marinecraft titles, collection and enforcement notices, and statutorily 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 statutorily 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, motor and marinecraft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.

CORE DECISION ITEM

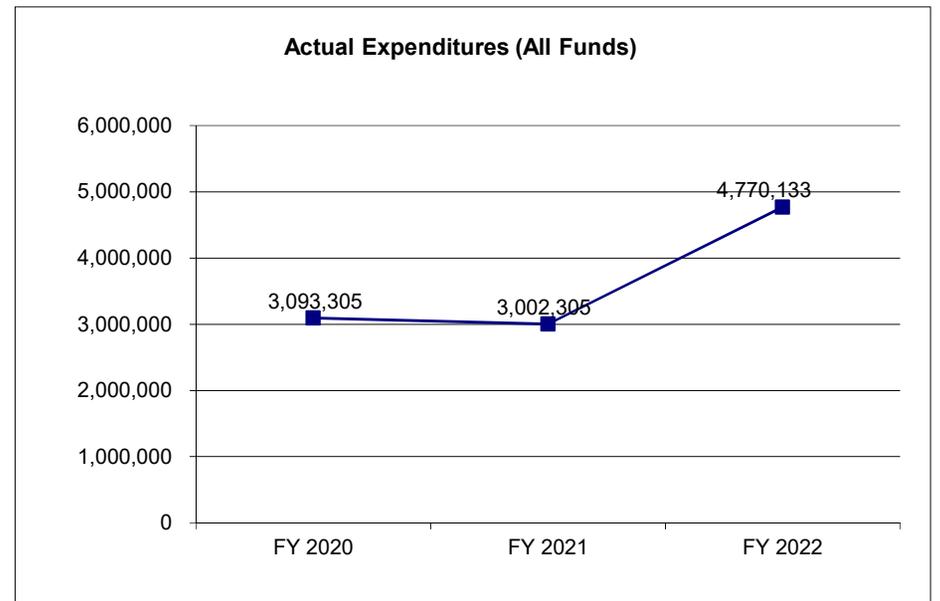
Department of Revenue	Budget Unit <u>86150C</u>
Division - Administration	
Core - Postage	HB Section <u>4.025</u>

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

Administration/Postage

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	3,393,756	3,093,756	3,093,756	3,284,316
Less Reverted (All Funds)	(100,451)	(91,451)	(91,451)	
Less Restricted (All Funds)*	(200,000)			
Budget Authority (All Funds)	3,093,305	3,002,305	3,002,305	3,284,316
Actual Expenditures (All Funds)	3,093,305	3,002,305	4,770,133	N/A
Unexpended (All Funds)	0	0	(1,767,828)	N/A
Unexpended, by Fund:				
General Revenue	0	0	(1,767,828)	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:

Additional costs are included in the Highway Collections budget unit.

CORE RECONCILIATION DETAIL

STATE
POSTAGE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	EE	0.00	3,233,571	0	50,745	3,284,316	
	Total	0.00	3,233,571	0	50,745	3,284,316	
DEPARTMENT CORE REQUEST	EE	0.00	3,233,571	0	50,745	3,284,316	
	Total	0.00	3,233,571	0	50,745	3,284,316	
GOVERNOR'S RECOMMENDED CORE	EE	0.00	3,233,571	0	50,745	3,284,316	
	Total	0.00	3,233,571	0	50,745	3,284,316	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
POSTAGE								
CORE								
TRAVEL, IN-STATE	0	0.00	675	0.00	675	0.00	0	0.00
SUPPLIES	4,281,101	0.00	3,021,114	0.00	3,021,114	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	677	0.00	677	0.00	0	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	0	0.00
PROFESSIONAL SERVICES	315,574	0.00	53,350	0.00	53,350	0.00	0	0.00
M&R SERVICES	165,498	0.00	102,000	0.00	102,000	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	0	0.00
OTHER EQUIPMENT	0	0.00	100,000	0.00	100,000	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	7,960	0.00	6,425	0.00	6,425	0.00	0	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	0	0.00
TOTAL - EE	4,770,133	0.00	3,284,316	0.00	3,284,316	0.00	0	0.00
GRAND TOTAL	\$4,770,133	0.00	\$3,284,316	0.00	\$3,284,316	0.00	\$0	0.00
GENERAL REVENUE	\$4,719,549	0.00	\$3,233,571	0.00	\$3,233,571	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$50,584	0.00	\$50,745	0.00	\$50,745	0.00		0.00

NEW DECISION ITEM

RANK: 11 of 15

Department of Revenue	Budget Unit <u>86150C, 86110C</u>
Division of Administration	
DI Name <u>Postage Rate Increase</u>	DI# <u>1860006</u>
	HB Section <u>04.025, 04.005</u>

1. AMOUNT OF REQUEST

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	295,612	0	159,174	454,786	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>295,612</u>	<u>0</u>	<u>159,174</u>	<u>454,786</u>	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: State Highways and Transportation Dept (0644)
Non-Counts:

Other Funds:
Non-Counts:

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's postage appropriations support the annual processing of approximately 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.

Effective July 10, 2022, the United States Postal Service increased mailing rates for letters an average of 7.5 percent, postcards 10 percent, and certified mail 6.5 percent.

Because of the increase postage costs, the Department will experience a shortfall in its postage budget.

NEW DECISION ITEM

RANK: 11 of 15

Department of Revenue	Budget Unit <u>86150C, 86110C</u>
Division of Administration	
DI Name <u>Postage Rate Increase</u>	DI# <u>1860006</u>
	HB Section <u>04.025, 04.005</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.)

Letter Mail	\$178,153	Core/Highway Collections Allocation	
Postcards	\$106,221	Core	0101 0075 \$295,612
Certified	\$170,41	Highway Collection	
Total FY24 Increase	\$454,786	0644 1796	\$159,174 \$454,786

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
Budget Object Class/Job Class	GR DOLLARS	GR FTE	FED DOLLARS	FED FTE	OTHER DOLLARS	OTHER FTE	TOTAL DOLLARS	TOTAL FTE	One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
Total EE	<u>295,612</u> 295,612		<u>0</u> 0		<u>159,174</u> 159,174		<u>454,786</u> 454,786		0
Program Distributions							0		
Total PSD	<u>0</u> 0		<u>0</u> 0		<u>0</u> 0		<u>0</u> 0		0
Transfers							0		
Total TRF	<u>0</u> 0		<u>0</u> 0		<u>0</u> 0		<u>0</u> 0		0
Grand Total	<u>295,612</u> 295,612	0.0	0	0.0	159,174	0.0	454,786	0.0	0

NEW DECISION ITEM

RANK: 11 of 15

<u>Department of Revenue</u>	<u>Budget Unit 86150C, 86110C</u>
<u>Division of Administration</u>	
<u>DI Name Postage Rate Increase</u>	<u>DI# 1860006</u>
	<u>HB Section 04.025, 04.005</u>

	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
Budget Object Class/Job Class	GR DOLLARS	GR FTE	FED DOLLARS	FED FTE	OTHER DOLLARS	OTHER FTE	TOTAL DOLLARS	TOTAL FTE	One-Time DOLLARS
							0	0.0	
							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							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>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 11 of 15

<u>Department of Revenue</u>	<u>Budget Unit 86150C, 86110C</u>
<u>Division of Administration</u>	
<u>DI Name Postage Rate Increase</u>	<u>DI# 1860006</u>
	<u>HB Section 04.025, 04.005</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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
Postage Rate Increase - 1860006								
PROFESSIONAL SERVICES	0	0.00	0	0.00	159,174	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	159,174	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$159,174	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	\$159,174	0.00		0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
POSTAGE								
Postage Rate Increase - 1860006								
PROFESSIONAL SERVICES	0	0.00	0	0.00	295,612	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	295,612	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$295,612	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$295,612	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

REFUNDS AND DISTRIBUTIONS

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
APPROPRIATED TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	200,000	0.00	200,000	0.00	0	0.00
TOTAL - PD	0	0.00	200,000	0.00	200,000	0.00	0	0.00
TOTAL	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

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	200,000	0	0	200,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	200,000	0	0	200,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects taxes imposed on freight line companies as authorized by Sections 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.

This appropriation was not funded in Fiscal Year 2021 and Fiscal Year 2022.

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

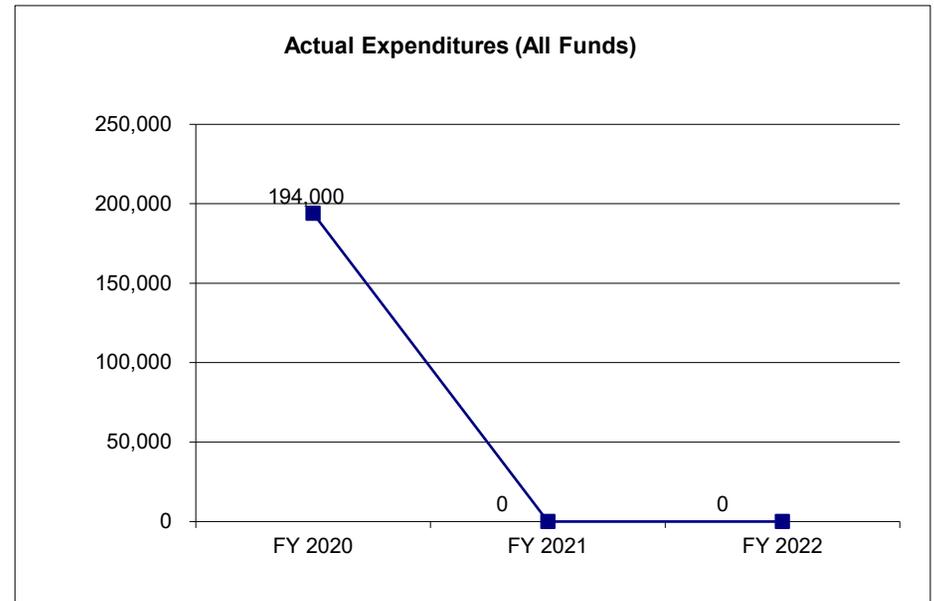
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	200,000	0	0	200,000
Less Reverted (All Funds)	(6,000)	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	194,000	0	0	200,000
Actual Expenditures (All Funds)	194,000	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	194,000	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	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 Development's (DED) budget in Fiscal Year 2019. It was transferred to the Department of Revenue in the Fiscal Year 2020 budget process. The DED appropriation was only funded for \$1 in Fiscal Year 2019.

CORE RECONCILIATION DETAIL

STATE
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 RECOMMENDED CORE							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
PORT AIM ZONES									
CORE									
PROGRAM-SPECIFIC									
PORT AUTHORITY AIM ZONE FUND	500,000	0.00	500,000	0.00	500,000	0.00	0	0.00	
TOTAL - PD	500,000	0.00	500,000	0.00	500,000	0.00	0	0.00	
TOTAL	500,000	0.00	500,000	0.00	500,000	0.00	0	0.00	
AIM Zone Increase - 1860001									
PROGRAM-SPECIFIC									
PORT AUTHORITY AIM ZONE FUND	0	0.00	0	0.00	1,649,065	0.00	0	0.00	
TOTAL - PD	0	0.00	0	0.00	1,649,065	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	1,649,065	0.00	0	0.00	
GRAND TOTAL	\$500,000	0.00	\$500,000	0.00	\$2,149,065	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86160C</u>
Division - Taxation	
Core - Port Aim Zone	HB Section <u>4.03</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 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	500,000	500,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	500,000	500,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Port Authority Aim Zone Fund (0583)

Other Funds:

2. CORE DESCRIPTION

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

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

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

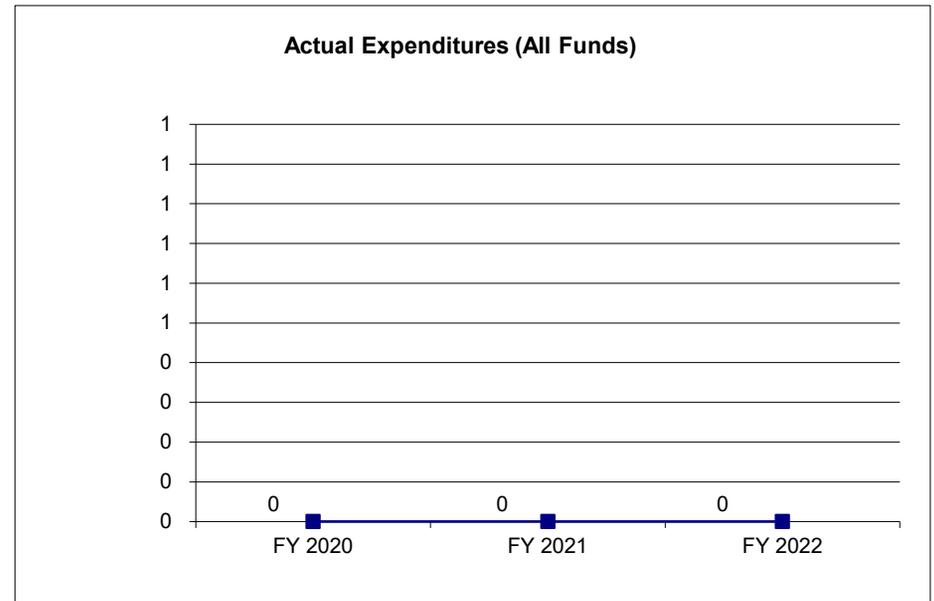
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86160C</u>
Division - Taxation	
Core - Port Aim Zone	HB Section <u>4.03</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	100,000	100,000	100,000	500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	100,000	100,000	100,000	500,000
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	100,000	100,000	100,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	100,000	100,000	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

STATE
PORT AIM ZONES

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
PORT AIM ZONES								
CORE								
PROGRAM DISTRIBUTIONS	500,000	0.00	500,000	0.00	500,000	0.00	0	0.00
TOTAL - PD	500,000	0.00	500,000	0.00	500,000	0.00	0	0.00
GRAND TOTAL	\$500,000	0.00	\$500,000	0.00	\$500,000	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	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00		0.00

NEW DECISION ITEM

RANK: 5 OF 15

Department of Revenue	Budget Unit <u>86160C</u>
Taxation Division	
DI Name - AIM Zone Appropriation Fund Increase DI# 1860001	HB Section <u>4.03</u>

1. AMOUNT OF REQUEST

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	1,649,065	1,649,065	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	1,649,065	1,649,065	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:
Non-Counts:

Other Funds:
Non-Counts:

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.

Chapter 68, RSMo, requires the Department of Revenue to deposit fifty percent of the state tax withholdings on new jobs within an Advanced Industrial Manufacturing (AIM) Zone after the development or redevelopment has commenced, into the Port Authority AIM Zone Fund. The Department then, upon request of the Port Authority, distributes funds to the Port Authority for the purpose of continuing to expand, develop, and redevelop the AIM Zone.

The Department is authorized to appropriate \$500,000.00 from the Port Authority AIM Zone Fund in a fiscal year. In Fiscal Year 2022, there was \$557,910 requested for appropriation. Therefore, the Department was not able to disperse \$57,910 of those funds during Fiscal Year 2022 due to the appropriation cap. The Department anticipates paying an additional \$1,591,155.00 in Fiscal Year 2023.

NEW DECISION ITEM

RANK: 5 OF 15

Department of Revenue	Budget Unit <u>86160C</u>
Taxation Division	
DI Name - AIM Zone Appropriation Fund Increase DI# 1860001	HB Section <u>4.03</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 cost to continue estimation is based off the Department's supplemental request for Fiscal Year 2023. This calculation took into account what remains to be appropriated in Fiscal Year 2022 that must be appropriated in Fiscal Year 2023 due to the cap of \$500,000.00, what is projected to be appropriated in Fiscal Year 2023, and the original appropriation cap amount.

Request for FY 2024	\$1,649,065.00
Original Appropriation Amount	\$500,000.00
	\$2,149,065.00

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		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions					1,649,065		1,649,065		
Total PSD	<u>0</u>		<u>0</u>		<u>1,649,065</u>		<u>1,649,065</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><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>1,649,065</u></u>	<u><u>0.0</u></u>	<u><u>1,649,065</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>

NEW DECISION ITEM

RANK: 5 OF 15

Department of Revenue		Budget Unit <u>86160C</u>							
Taxation Division		HB Section <u>4.03</u>							
DI Name - AIM Zone Appropriation Fund Increase		DI# <u>1860001</u>							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							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							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>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 5 OF 15

Department of Revenue	Budget Unit	<u>86160C</u>
Taxation Division		
DI Name - AIM Zone Appropriation Fund Increase	DI#	<u>1860001</u>
	HB Section	<u>4.03</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.

NEW DECISION ITEM

RANK: 5 **OF** 15

Department of Revenue	Budget Unit <u>86160C</u>
Taxation Division	
DI Name - AIM Zone Appropriation Fund Increase DI# 1860001	HB Section <u>4.03</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
PORT AIM ZONES								
AIM Zone Increase - 1860001								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	1,649,065	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	1,649,065	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,649,065	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	\$1,649,065	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
TIME ZONE DISTRIBUTIONS									
TIME Zone Appropriation Fund - 1860008									
PROGRAM-SPECIFIC									
TIME ZONE FUND	0	0.00	0	0.00	5,000,000	0.00	0	0.00	
TOTAL - PD	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	\$0	0.00	\$0	0.00	\$5,000,000	0.00	\$0	0.00	

NEW DECISION ITEM

RANK: 13 OF 15

Department of Revenue	Budget Unit <u>86165C</u>
Taxation Division	
DI Name - TIME Zone Appropriation Fund DI# 1860008	HB Section _____

1. AMOUNT OF REQUEST

	FY 2024 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	5,000,000	5,000,000
TRF	0	0	0	0
Total	0	0	5,000,000	5,000,000
FTE	0.00	0.00	0.00	0.00

	FY 2024 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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

Other Funds:
Non-Counts:

Other Funds:
Non-Counts:

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.

Chapter 620, RSMo, requires the Department of Revenue to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote the economic development of the region. The Department, by statute, is allowed to appropriate an amount of \$5,000,000 within a fiscal year. The Department submitted a supplemental request for Fiscal Year 2023.

NEW DECISION ITEM

RANK: 13 OF 15

Department of Revenue	Budget Unit	<u>86165C</u>
Taxation Division		
DI Name - TIME Zone Appropriation Fund	DI#	<u>1860008</u>
	HB Section	<u></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 cost to continue estimation is based off the total appropriation amount listed in Section 620.2250.14, RSMo, that states, "The total amount of withholding taxes retained by all TIME zones pursuant to the provisions of this section shall not exceed five million dollars per fiscal year." Therefore, the Department is requesting the maximum allowed appropriation amount of \$5,000,000.00 because we are unaware of how many TIME Zones will be established in a given fiscal year that would be eligible to retain the withholdings allowed in Chapter 620.

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

NEW DECISION ITEM

RANK: 13 OF 15

Department of Revenue	Budget Unit <u>86165C</u>
Taxation Division	
DI Name - TIME Zone Appropriation Fund <u>DI# 1860008</u>	HB Section _____

	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							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							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>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 13 **OF** 15

Department of Revenue	Budget Unit <u>86165C</u>
Taxation Division	
DI Name - TIME Zone Appropriation Fund DI# 1860008	HB Section _____

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.

NEW DECISION ITEM

RANK: 13 **OF** 15

Department of Revenue	Budget Unit <u>86165C</u>
Taxation Division	
DI Name - TIME Zone Appropriation Fund DI# 1860008	HB Section _____

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
TIME ZONE DISTRIBUTIONS								
TIME Zone Appropriation Fund - 1860008								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	5,000,000	0.00	0	0.00
TOTAL - PD	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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
PROSEC ATTYS-COLL AGENCY FEES									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	660,256	0.00	900,000	0.00	900,000	0.00	0	0.00	
TOTAL - EE	660,256	0.00	900,000	0.00	900,000	0.00	0	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,536,621	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00	
TOTAL - PD	1,536,621	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00	
TOTAL	2,196,877	0.00	2,900,000	0.00	2,900,000	0.00	0	0.00	
GRAND TOTAL	\$2,196,877	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87060C</u>
Divisions - Taxation and Administration	
Core - Prosecuting Attorney/Collection Agency Fees	HB Section <u>4.035</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	900,000	0	0	900,000	EE	0	0	0	0
PSD	2,000,000	0	0	2,000,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,900,000	0	0	2,900,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: _____

2. CORE DESCRIPTION

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

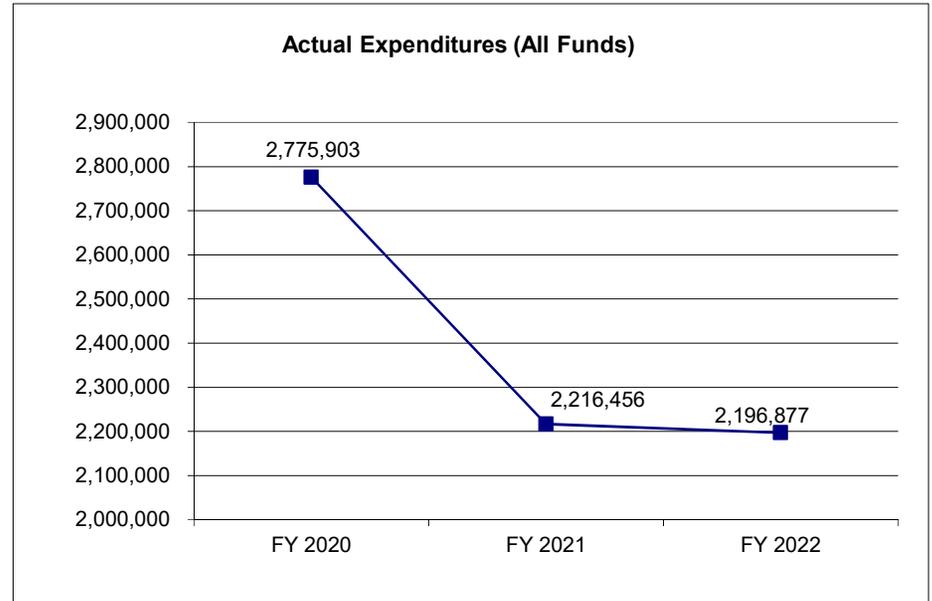
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87060C</u>
Divisions - Taxation and Administration	
Core - Prosecuting Attorney/Collection Agency Fees	HB Section <u>4.035</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	(124,097)	0	0	0
Budget Authority (All Funds)	2,775,903	2,900,000	2,900,000	2,900,000
Actual Expenditures (All Funds)	2,775,903	2,216,456	2,196,877	N/A
Unexpended (All Funds)	0	683,544	703,123	N/A
Unexpended, by Fund:				
General Revenue	0	683,544	703,123	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

**STATE
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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	660,256	0.00	900,000	0.00	900,000	0.00	0	0.00
TOTAL - EE	660,256	0.00	900,000	0.00	900,000	0.00	0	0.00
PROGRAM DISTRIBUTIONS	1,536,621	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL - PD	1,536,621	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
GRAND TOTAL	\$2,196,877	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$0	0.00
GENERAL REVENUE	\$2,196,877	0.00	\$2,900,000	0.00	\$2,900,000	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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
COUNTY LIEN FILING FEES									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	18,270	0.00	200,000	0.00	200,000	0.00	0	0.00	
TOTAL - PD	18,270	0.00	200,000	0.00	200,000	0.00	0	0.00	
TOTAL	18,270	0.00	200,000	0.00	200,000	0.00	0	0.00	
GRAND TOTAL	\$18,270	0.00	\$200,000	0.00	\$200,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87080C</u>
Division - Taxation	
Core - County Filing Fees	HB Section <u>4.04</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 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

	FY 2024 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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

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

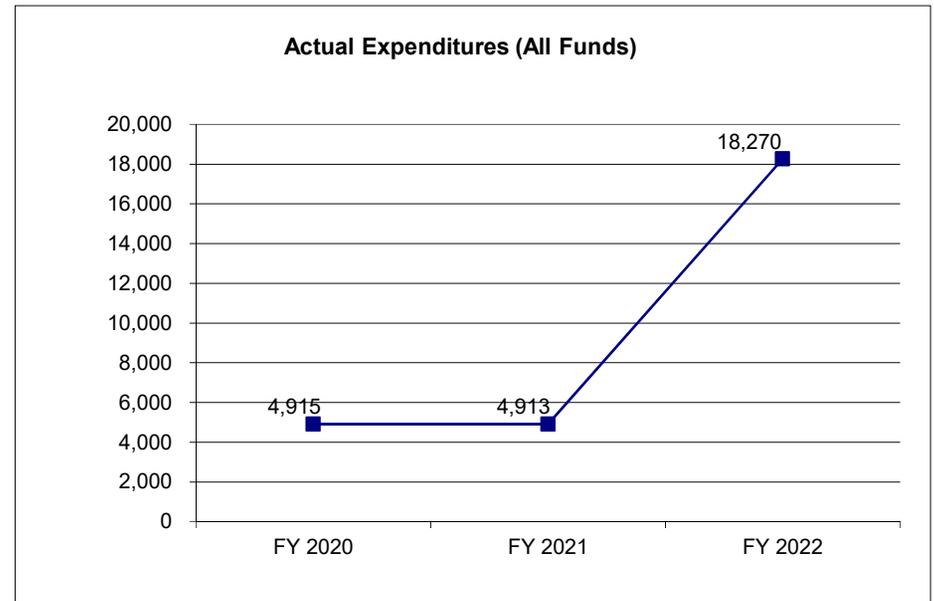
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87080C</u>
Division - Taxation	
Core - County Filing Fees	HB Section <u>4.04</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	200,000	200,000	200,000	200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	(192,228)	0	0	0
Budget Authority (All Funds)	7,772	200,000	200,000	200,000
Actual Expenditures (All Funds)	4,915	4,913	18,270	N/A
Unexpended (All Funds)	2,857	195,087	181,730	N/A
Unexpended, by Fund:				
General Revenue	2,857	195,087	181,730	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:

Decrease in expenditures in FY19 and FY20 is due to implementation of the integrated tax system. The Department will begin issuing liens using the integrated tax system in FY22.

CORE RECONCILIATION DETAIL

**STATE
COUNTY LIEN FILING FEES**

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 RECOMMENDED CORE							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
COUNTY LIEN FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	18,270	0.00	200,000	0.00	200,000	0.00	0	0.00
TOTAL - PD	18,270	0.00	200,000	0.00	200,000	0.00	0	0.00
GRAND TOTAL	\$18,270	0.00	\$200,000	0.00	\$200,000	0.00	\$0	0.00
GENERAL REVENUE	\$18,270	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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
MOTOR FUEL TAX DISTRIBUTION									
CORE									
PROGRAM-SPECIFIC									
MOTOR FUEL TAX	204,899,951	0.00	244,208,290	0.00	244,208,290	0.00	0	0.00	
TOTAL - PD	204,899,951	0.00	244,208,290	0.00	244,208,290	0.00	0	0.00	
TOTAL	204,899,951	0.00	244,208,290	0.00	244,208,290	0.00	0	0.00	
Motor Fuel Distribution - 1860003									
PROGRAM-SPECIFIC									
MOTOR FUEL TAX	0	0.00	0	0.00	60,791,710	0.00	0	0.00	
TOTAL - PD	0	0.00	0	0.00	60,791,710	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	60,791,710	0.00	0	0.00	
GRAND TOTAL	\$204,899,951	0.00	\$244,208,290	0.00	\$305,000,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87030C</u>
Division - Taxation	
Core - Motor Fuel Tax Distribution	HB Section <u>4.045</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 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	244,208,290	244,208,290	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	244,208,290	244,208,290	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds:

2. CORE DESCRIPTION

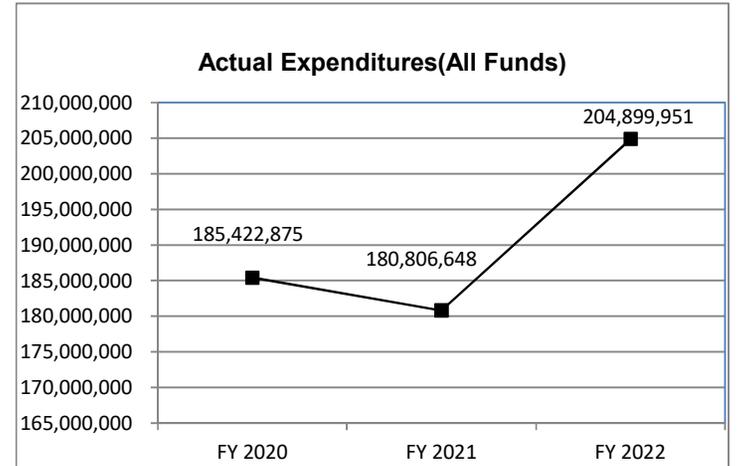
Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent to incorporated cities, towns, and villages within the state. This appropriation allows the Department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

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

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4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	195,000,000	195,000,000	215,829,687	244,208,290
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	195,000,000	195,000,000	215,829,687	244,208,290
Actual Expenditures(All Funds)	185,422,875	180,806,648	204,899,951	N/A
Unexpended (All Funds)	9,577,125	14,193,352	10,929,736	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	9,577,125	14,193,352	10,929,736	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

**STATE
MOTOR FUEL TAX DISTRIBUTION**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	244,208,290	244,208,290	
	Total	0.00	0	0	244,208,290	244,208,290	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	244,208,290	244,208,290	
	Total	0.00	0	0	244,208,290	244,208,290	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	244,208,290	244,208,290	
	Total	0.00	0	0	244,208,290	244,208,290	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	204,899,951	0.00	244,208,290	0.00	244,208,290	0.00	0	0.00
TOTAL - PD	204,899,951	0.00	244,208,290	0.00	244,208,290	0.00	0	0.00
GRAND TOTAL	\$204,899,951	0.00	\$244,208,290	0.00	\$244,208,290	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	\$204,899,951	0.00	\$244,208,290	0.00	\$244,208,290	0.00		0.00

NEW DECISION ITEM
RANK: 7 OF 15

Department of Revenue	Budget Unit <u>87030C</u>
Taxation Division	
DI Name - Motor Fuel Distribution	DI# <u>1860003</u>
	HB Section <u>4.045</u>

1. AMOUNT OF REQUEST

	FY 2024 Budget Request				FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	0	0	0	0	0	0	0	0
EE	0	0	0	0	0	0	0	0
PSD	0	0	60,791,710	60,791,710	0	0	0	0
TRF	0	0	0	0	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>60,791,710</u>	<u>60,791,710</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Other Funds: Motor Fuel Tax (0673)
 Non-Counts:

Other Funds:
 Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

Chapter 142, RSMo, requires the Department of Revenue to collect and distribute motor fuel taxes collected each month. SB 262, passed during the 2021 General Assembly, authorizes a motor fuel tax increase. The tax rate increased to 19.5 cents per gallon on October 1, 2021 and 22 cents per gallon on July 1, 2022. The rate will increase to 24.5 cents per gallon on July 1, 2023; 27 cents per gallon on July 1, 2024; and 29.5 cents per gallon on July 1, 2025.

During Fiscal Year 2022, the Taxation Division distributed \$204,899,950.58 of the \$215,829,687 allotment to the cities and counties of Missouri. This was an increase of 12% from Fiscal Year 2021. Based on this increase and the additional tax increase of \$0.025 on July 1, 2023, we believe we will need \$305,000,000 in total (\$60,791,710 increase from FY2023) for Fiscal Year 2024 to be able to distribute the monies due to the cities and counties of Missouri.

NEW DECISION ITEM
RANK: 7 OF 15

Department of Revenue	Budget Unit <u>87030C</u>
Taxation Division	
DI Name - Motor Fuel Distribution	DI# <u>1860003</u>
	HB Section <u>4.045</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 Department is requesting a core increase for Fiscal Year 2024 based on the anticipated increase to the motor fuel tax distribution to the cities and counties.

Current Appropriation	\$244,208,290.00
Estimated Appropriation	\$305,000,000.00
Appropriation Shortage	(\$60,791,710.00)

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		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions					60,791,710		60,791,710		
Total PSD	<u>0</u>		<u>0</u>		<u>60,791,710</u>		<u>60,791,710</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>60,791,710</u>	<u>0.0</u>	<u>60,791,710</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 7 OF 15

Department of Revenue		Budget Unit <u>87030C</u>							
Taxation Division									
DI Name - Motor Fuel Distribution	DI# 1860003	HB Section <u>4.045</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							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							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>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 7 **OF** 15

Department of Revenue	Budget Unit <u>87030C</u>
Taxation Division	
DI Name - Motor Fuel Distribution DI# 1860003	HB Section <u>4.045</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.

NEW DECISION ITEM

RANK: 7 **OF** 15

Department of Revenue	Budget Unit <u>87030C</u>
Taxation Division	
DI Name - Motor Fuel Distribution DI# 1860003	HB Section <u>4.045</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR FUEL TAX DISTRIBUTION								
Motor Fuel Distribution - 1860003								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	60,791,710	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	60,791,710	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$60,791,710	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	\$60,791,710	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	18,700	0.00	34,100	0.00	34,100	0.00	0	0.00
TOTAL - PD	18,700	0.00	34,100	0.00	34,100	0.00	0	0.00
TOTAL	18,700	0.00	34,100	0.00	34,100	0.00	0	0.00
GRAND TOTAL	\$18,700	0.00	\$34,100	0.00	\$34,100	0.00	\$0	0.00

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>4.05</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 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	34,100	0	0	34,100	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	34,100	0	0	34,100	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: _____

2. CORE DESCRIPTION

Individuals requesting 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 Veterans 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.

Section 301.3176, RSMo, requires the Department to remit all emblem use contribution fees collected for the BACKSTOPPERS specialty plate to the BackStoppers Organization.

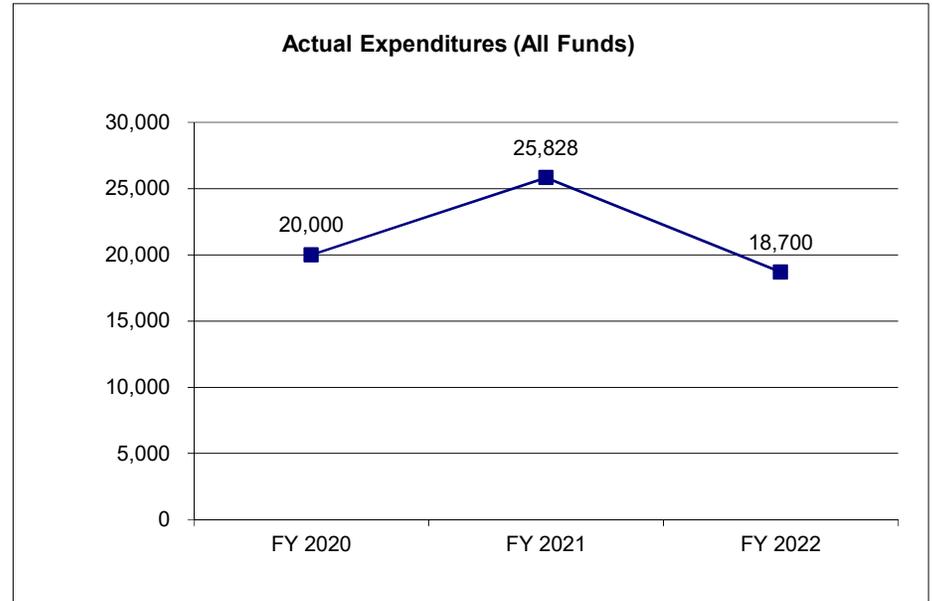
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87032C</u>
Division - Motor Vehicle and Driver Licensing	
Core - Emblem Use Fee Distribution	HB Section <u>4.05</u>

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

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	20,000	34,100	34,100	34,100
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	20,000	34,100	34,100	34,100
Actual Expenditures (All Funds)	20,000	25,828	18,700	N/A
Unexpended (All Funds)	0	8,272	15,400	N/A
Unexpended, by Fund:				
General Revenue	0	8,272	15,400	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

**STATE
EMBLEM USE FEE DISTRIBUTION**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	34,100	0	0	34,100	
	Total	0.00	34,100	0	0	34,100	
DEPARTMENT CORE REQUEST							
	PD	0.00	34,100	0	0	34,100	
	Total	0.00	34,100	0	0	34,100	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	34,100	0	0	34,100	
	Total	0.00	34,100	0	0	34,100	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	18,700	0.00	34,100	0.00	34,100	0.00	0	0.00
TOTAL - PD	18,700	0.00	34,100	0.00	34,100	0.00	0	0.00
GRAND TOTAL	\$18,700	0.00	\$34,100	0.00	\$34,100	0.00	\$0	0.00
GENERAL REVENUE	\$18,700	0.00	\$34,100	0.00	\$34,100	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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
GENERAL REVENUE REFUNDS (REG)								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,336,569,342	0.00	1,684,000,000	0.00	1,684,000,000	0.00	0	0.00
TOTAL - PD	1,336,569,342	0.00	1,684,000,000	0.00	1,684,000,000	0.00	0	0.00
TOTAL	1,336,569,342	0.00	1,684,000,000	0.00	1,684,000,000	0.00	0	0.00
GRAND TOTAL	\$1,336,569,342	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87011C</u>
Divisions - Taxation and Administration	
Core - General Revenue Refunds	HB Section <u>4.055</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request				FY 2024 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	1,684,000,000	0	0	1,684,000,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,684,000,000	0	0	1,684,000,000	Total	0	0	0	0
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

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

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

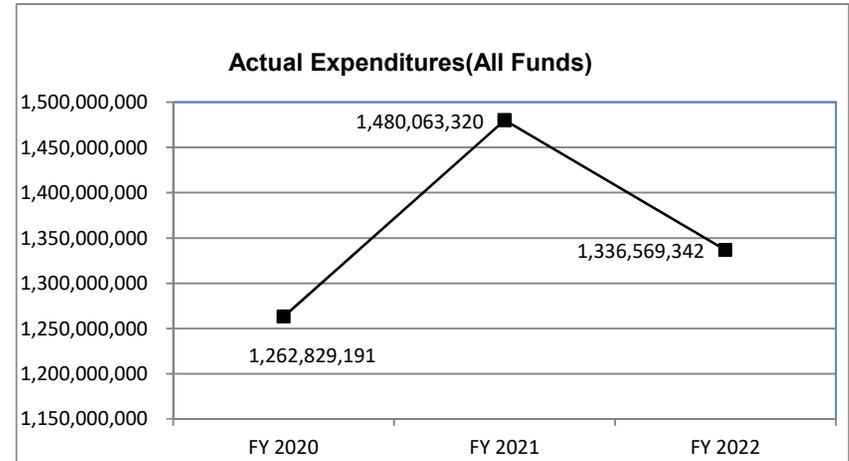
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87011C</u>
Divisions - Taxation and Administration	
Core - General Revenue Refunds	HB Section <u>4.055</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	1,527,200,000	1,684,000,000	1,684,000,000	1,684,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,527,200,000	1,684,000,000	1,684,000,000	1,684,000,000
Actual Expenditures(All Funds)	1,262,829,191	1,480,063,320	1,336,569,342	N/A
Unexpended (All Funds)	264,370,809	203,936,680	347,430,658	N/A
Unexpended, by Fund:				
General Revenue	264,370,809	203,936,680	347,430,658	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 (when applicable).

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

NOTES:

CORE RECONCILIATION DETAIL

**STATE
GENERAL REVENUE REFUNDS (REG)**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,684,000,000	0	0	1,684,000,000	
	Total	0.00	1,684,000,000	0	0	1,684,000,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,684,000,000	0	0	1,684,000,000	
	Total	0.00	1,684,000,000	0	0	1,684,000,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,684,000,000	0	0	1,684,000,000	
	Total	0.00	1,684,000,000	0	0	1,684,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,336,569,342	0.00	1,684,000,000	0.00	1,684,000,000	0.00	0	0.00
TOTAL - PD	1,336,569,342	0.00	1,684,000,000	0.00	1,684,000,000	0.00	0	0.00
GRAND TOTAL	\$1,336,569,342	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$0	0.00
GENERAL REVENUE	\$1,336,569,342	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
FEDERAL & OTHER FUNDS REFUNDS									
CORE									
PROGRAM-SPECIFIC									
SCHOOL BUILDING REVOLVING	8,644	0.00	0	0.00	0	0.00	0	0.00	
GAMING PROCEEDS FOR EDUCATION	0	0.00	15,000	0.00	15,000	0.00	0	0.00	
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	0	0.00	
SOLID WASTE MGMT-SCRAP TIRE	0	0.00	10,000	0.00	10,000	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	1,900	0.00	5,000	0.00	5,000	0.00	0	0.00	
DEPT OF REVENUE INFORMATION	0	0.00	5,000	0.00	5,000	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	10,000	0.00	10,000	0.00	0	0.00	
TOTAL - PD	10,544	0.00	50,000	0.00	50,000	0.00	0	0.00	
TOTAL	10,544	0.00	50,000	0.00	50,000	0.00	0	0.00	
GRAND TOTAL	\$10,544	0.00	\$50,000	0.00	\$50,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87012C</u>
Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration	
Core - Federal and Other Funds	HB Section <u>4.06</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	50,000	50,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	50,000	50,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Funds used in FY21: Motor Vehicle Commission (0588)

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo.

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

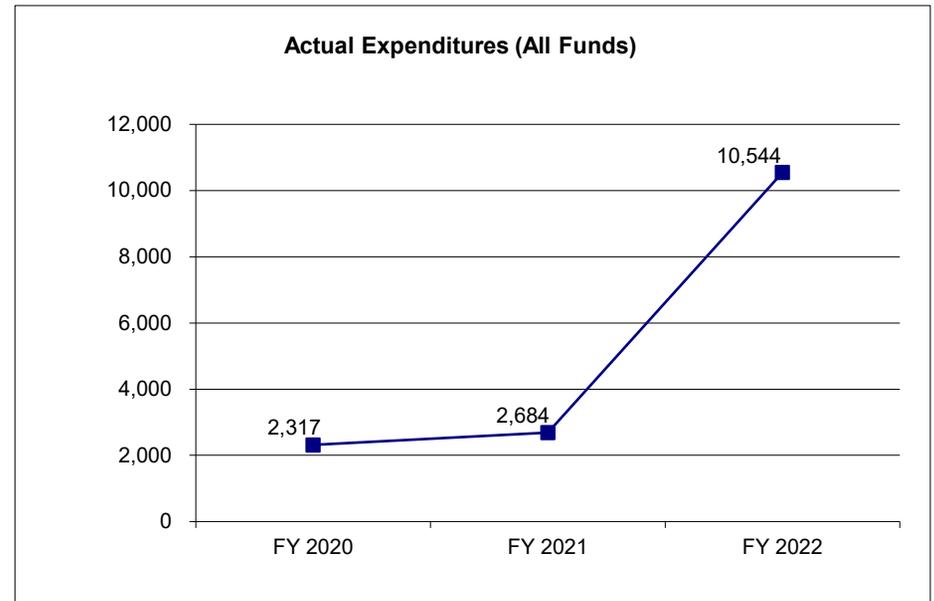
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87012C</u>
Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration	
Core - Federal and Other Funds	HB Section <u>4.06</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 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)	2,317	2,684	10,544	N/A
Unexpended (All Funds)	47,683	47,316	39,456	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	47,683	47,316	39,456	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

**STATE
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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	10,544	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	10,544	0.00	50,000	0.00	50,000	0.00	0	0.00
GRAND TOTAL	\$10,544	0.00	\$50,000	0.00	\$50,000	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	\$10,544	0.00	\$50,000	0.00	\$50,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
HIGHWAY FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	594,176	0.00	1,200,000	0.00	1,200,000	0.00	0	0.00	
TOTAL - PD	594,176	0.00	1,200,000	0.00	1,200,000	0.00	0	0.00	
TOTAL	594,176	0.00	1,200,000	0.00	1,200,000	0.00	0	0.00	
GRAND TOTAL	\$594,176	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87020C</u>
Divisions - Taxation, Motor Vehicle and Driver Licensing and Administration	
Core - Highway Fund Refunds	HB Section <u>4.065</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	1,200,000	1,200,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	1,200,000	1,200,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

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

Other Funds:

2. CORE DESCRIPTION

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

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

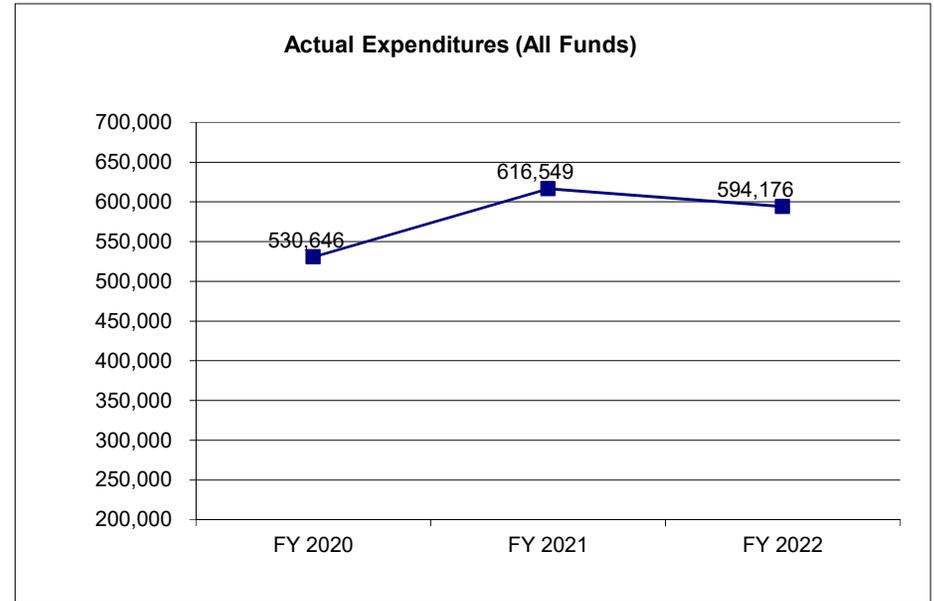
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87020C</u>
Divisions - Taxation, Motor Vehicle and Driver Licensing and Administration	
Core - Highway Fund Refunds	HB Section <u>4.065</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	2,290,564	2,290,564	1,200,000	1,200,000
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	1,200,000	1,200,000
Actual Expenditures (All Funds)	530,646	616,549	594,176	N/A
Unexpended (All Funds)	1,759,918	1,674,015	605,824	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,759,918	1,674,015	605,824	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

**STATE
HIGHWAY FUND REFUNDS**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	594,176	0.00	1,200,000	0.00	1,200,000	0.00	0	0.00
TOTAL - PD	594,176	0.00	1,200,000	0.00	1,200,000	0.00	0	0.00
GRAND TOTAL	\$594,176	0.00	\$1,200,000	0.00	\$1,200,000	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	\$594,176	0.00	\$1,200,000	0.00	\$1,200,000	0.00		0.00

DECISION ITEM SUMMARY

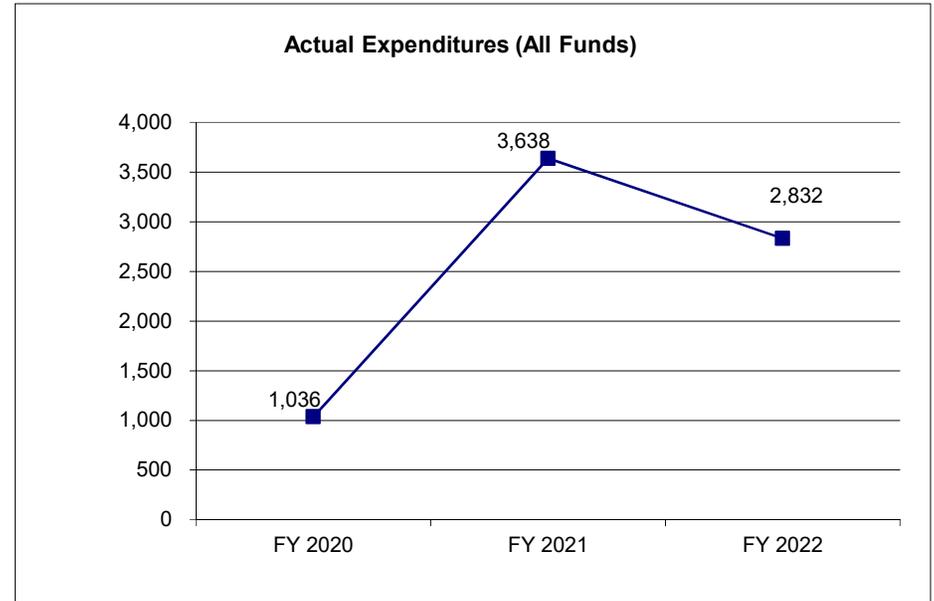
Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
AVIATION TRUST FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
AVIATION TRUST FUND	2,832	0.00	50,000	0.00	50,000	0.00	0	0.00	
TOTAL - PD	2,832	0.00	50,000	0.00	50,000	0.00	0	0.00	
TOTAL	2,832	0.00	50,000	0.00	50,000	0.00	0	0.00	
GRAND TOTAL	\$2,832	0.00	\$50,000	0.00	\$50,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87045C</u>
Division - Taxation	
Core - Aviation Trust Fund Refunds	HB Section <u>4.07</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 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)	1,036	3,638	2,832	N/A
Unexpended (All Funds)	48,964	46,362	47,168	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	48,964	46,362	47,168	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

STATE
 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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	2,832	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	2,832	0.00	50,000	0.00	50,000	0.00	0	0.00
GRAND TOTAL	\$2,832	0.00	\$50,000	0.00	\$50,000	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	\$2,832	0.00	\$50,000	0.00	\$50,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
REFUNDS OF MOTOR FUEL TAX								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	9,146,013	0.00	38,231,618	0.00	38,231,618	0.00	0	0.00
TOTAL - PD	9,146,013	0.00	38,231,618	0.00	38,231,618	0.00	0	0.00
TOTAL	9,146,013	0.00	38,231,618	0.00	38,231,618	0.00	0	0.00
GRAND TOTAL	\$9,146,013	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87050C</u>
Division - Taxation	
Core - Motor Fuel Tax Refunds	HB Section <u>4.075</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 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	38,231,618	38,231,618	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>38,231,618</u>	<u>38,231,618</u>	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

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

Other Funds:

2. CORE DESCRIPTION

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

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

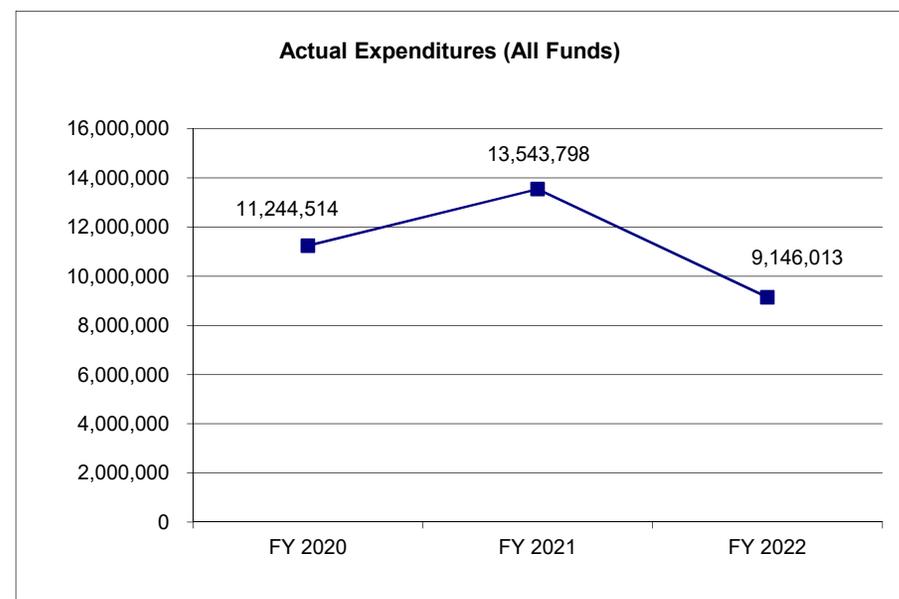
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87050C</u>
Division - Taxation	
Core - Motor Fuel Tax Refunds	HB Section <u>4.075</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	16,814,000	16,814,000	15,041,000	38,231,618
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	16,814,000	16,814,000	15,041,000	38,231,618
Actual Expenditures (All Funds)	11,244,514	13,543,798	9,146,013	N/A
Unexpended (All Funds)	5,569,486	3,270,202	5,894,987	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	5,569,486	3,270,202	5,894,987	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

STATE
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	38,231,618	38,231,618	
	Total	0.00	0	0	38,231,618	38,231,618	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	38,231,618	38,231,618	
	Total	0.00	0	0	38,231,618	38,231,618	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	38,231,618	38,231,618	
	Total	0.00	0	0	38,231,618	38,231,618	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	9,146,013	0.00	38,231,618	0.00	38,231,618	0.00	0	0.00
TOTAL - PD	9,146,013	0.00	38,231,618	0.00	38,231,618	0.00	0	0.00
GRAND TOTAL	\$9,146,013	0.00	\$38,231,618	0.00	\$38,231,618	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	\$9,146,013	0.00	\$38,231,618	0.00	\$38,231,618	0.00		0.00

DECISION ITEM SUMMARY

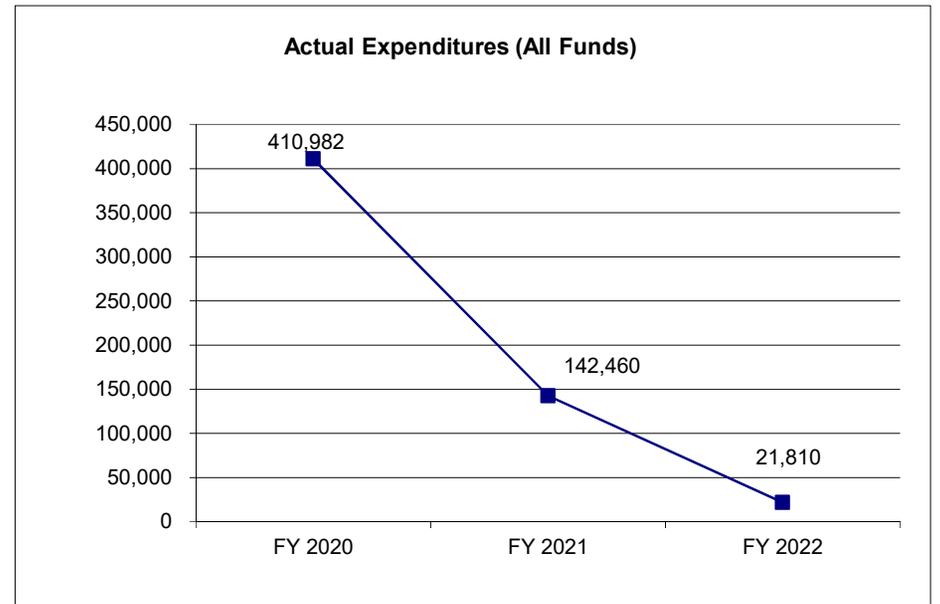
Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	21,810	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL - PD	21,810	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL	21,810	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
GRAND TOTAL	\$21,810	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87085C</u>
Division - Taxation	
Core - Workers' Compensation Refunds	HB Section <u>4.08</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 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)	410,982	142,460	21,810	N/A
Unexpended (All Funds)	1,589,018	1,857,540	1,978,190	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,589,018	1,857,540	1,978,190	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

**STATE
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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	21,810	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL - PD	21,810	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
GRAND TOTAL	\$21,810	0.00	\$2,000,000	0.00	\$2,000,000	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	\$21,810	0.00	\$2,000,000	0.00	\$2,000,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
CIGARETTE TAX REFUNDS								
CORE								
PROGRAM-SPECIFIC								
HEALTH INITIATIVES	20,950	0.00	125,000	0.00	125,000	0.00	0	0.00
STATE SCHOOL MONEYS	1,847	0.00	25,000	0.00	25,000	0.00	0	0.00
FAIR SHARE FUND	643	0.00	11,000	0.00	11,000	0.00	0	0.00
TOTAL - PD	<u>23,440</u>	<u>0.00</u>	<u>161,000</u>	<u>0.00</u>	<u>161,000</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
TOTAL	23,440	0.00	161,000	0.00	161,000	0.00	0	0.00
GRAND TOTAL	\$23,440	0.00	\$161,000	0.00	\$161,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87088C</u>
Division - Taxation	
Core - Cigarette Tax Refunds	HB Section <u>4.085</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request				FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	0	0	0	0	0	0	0	0
EE	0	0	0	0	0	0	0	0
PSD	0	0	161,000	161,000	0	0	0	0
TRF	0	0	0	0	0	0	0	0
Total	0	0	161,000	161,000	0	0	0	0
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

Other Funds:

2. CORE DESCRIPTION

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

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

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

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

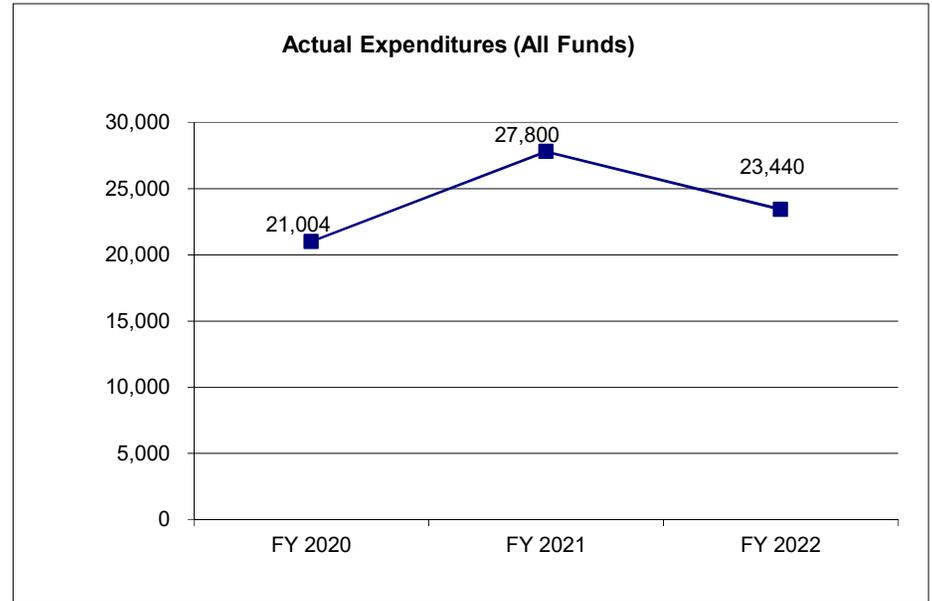
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87088C</u>
Division - Taxation	
Core - Cigarette Tax Refunds	HB Section <u>4.085</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 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)	21,004	27,800	23,440	N/A
Unexpended (All Funds)	139,996	133,200	137,560	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	139,996	133,200	137,560	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

**STATE
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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	23,440	0.00	161,000	0.00	161,000	0.00	0	0.00
TOTAL - PD	23,440	0.00	161,000	0.00	161,000	0.00	0	0.00
GRAND TOTAL	\$23,440	0.00	\$161,000	0.00	\$161,000	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	\$23,440	0.00	\$161,000	0.00	\$161,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	78,606	0.00	135,700	0.00	135,700	0.00	0	0.00
TOTAL - PD	78,606	0.00	135,700	0.00	135,700	0.00	0	0.00
TOTAL	78,606	0.00	135,700	0.00	135,700	0.00	0	0.00
GRAND TOTAL	\$78,606	0.00	\$135,700	0.00	\$135,700	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87018C</u>
Division - Taxation	
Core - County Stock Insurance Distribution	HB Section <u>4.09</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	135,700	0	0	135,700	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	135,700	0	0	135,700	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: _____

2. CORE DESCRIPTION

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)

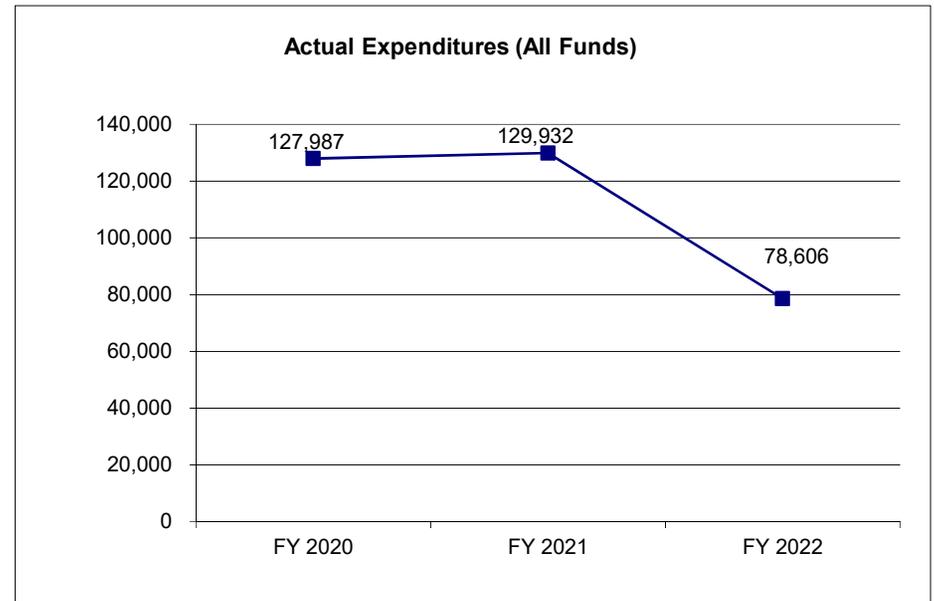
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87018C</u>
Division - Taxation	
Core - County Stock Insurance Distribution	HB Section <u>4.09</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	135,700	135,700	135,700	135,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*			0	0
Budget Authority (All Funds)	135,700	135,700	135,700	135,700
Actual Expenditures (All Funds)	127,987	129,932	78,606	N/A
Unexpended (All Funds)	7,713	5,768	57,094	N/A
Unexpended, by Fund:				
General Revenue	7,713	5,768	57,094	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

STATE
COUNTY STOCK INS TAX DISTRIBTN

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM DISTRIBUTIONS	78,606	0.00	135,700	0.00	135,700	0.00	0	0.00
TOTAL - PD	78,606	0.00	135,700	0.00	135,700	0.00	0	0.00
GRAND TOTAL	\$78,606	0.00	\$135,700	0.00	\$135,700	0.00	\$0	0.00
GENERAL REVENUE	\$78,606	0.00	\$135,700	0.00	\$135,700	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
OFFSET DEBTS WITH TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	141,380	0.00	150,000	0.00	150,000	0.00	0	0.00
TOTAL - PD	141,380	0.00	150,000	0.00	150,000	0.00	0	0.00
TOTAL	141,380	0.00	150,000	0.00	150,000	0.00	0	0.00
GRAND TOTAL	\$141,380	0.00	\$150,000	0.00	\$150,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87092C</u>
Division - Taxation	
Core - Offset Debts with Tax Credits	HB Section <u>4.095</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	150,000	0	0	150,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	150,000	0	0	150,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

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)

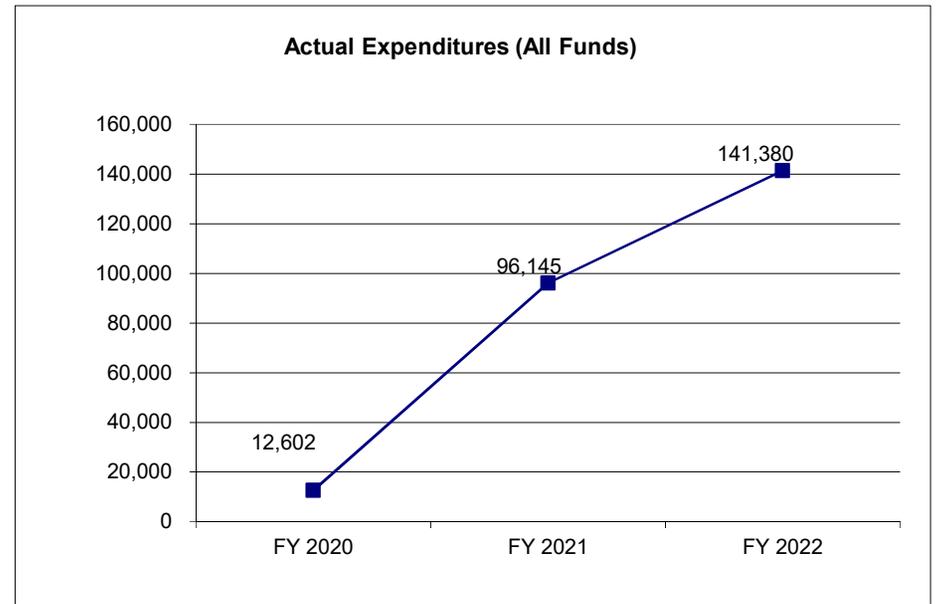
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87092C</u>
Division - Taxation	
Core - Offset Debts with Tax Credits	HB Section <u>4.095</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	260,000	150,000	150,000	150,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	260,000	150,000	150,000	150,000
Actual Expenditures (All Funds)	12,602	96,145	141,380	N/A
Unexpended (All Funds)	247,398	53,855	8,620	N/A
Unexpended, by Fund:				
General Revenue	137,398	53,855	8,620	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

**STATE
OFFSET DEBTS WITH TAX CREDITS**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
OFFSET DEBTS WITH TAX CREDITS								
CORE								
REFUNDS	141,380	0.00	150,000	0.00	150,000	0.00	0	0.00
TOTAL - PD	141,380	0.00	150,000	0.00	150,000	0.00	0	0.00
GRAND TOTAL	\$141,380	0.00	\$150,000	0.00	\$150,000	0.00	\$0	0.00
GENERAL REVENUE	\$141,380	0.00	\$150,000	0.00	\$150,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
DEBT OFFSET TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	17,283,494	0.00	19,657,384	0.00	19,657,384	0.00	0	0.00	
TOTAL - TRF	17,283,494	0.00	19,657,384	0.00	19,657,384	0.00	0	0.00	
TOTAL	17,283,494	0.00	19,657,384	0.00	19,657,384	0.00	0	0.00	
GRAND TOTAL	\$17,283,494	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87091C</u>
Division - Taxation	
Core - Debt Offset Transfer	HB Section <u>4.1</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	19,657,384	0	0	19,657,384	TRF	0	0	0	0
Total	19,657,384	0	0	19,657,384	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government 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)

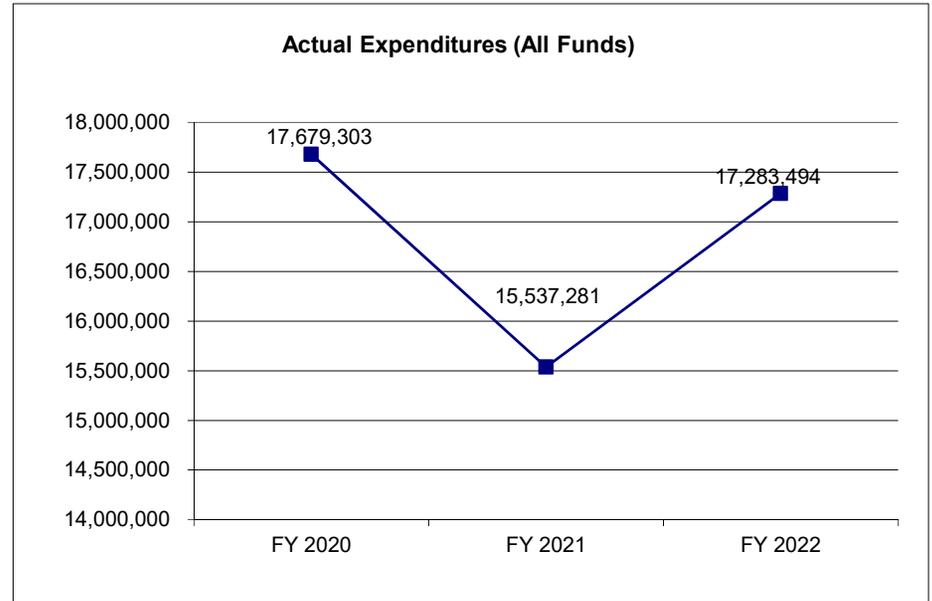
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87091C</u>
Division - Taxation	
Core - Debt Offset Transfer	HB Section <u>4.1</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	19,657,384	19,657,384	19,657,384	19,657,384
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	19,657,384	19,657,384	19,657,384	19,657,384
Actual Expenditures (All Funds)	17,679,303	15,537,281	17,283,494	N/A
Unexpended (All Funds)	1,978,081	4,120,103	2,373,890	N/A
Unexpended, by Fund:				
General Revenue	1,978,081	4,120,103	2,373,890	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

STATE
DEBT OFFSET TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
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	
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	
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	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DEBT OFFSET TRANSFER								
CORE								
TRANSFERS OUT	17,283,494	0.00	19,657,384	0.00	19,657,384	0.00	0	0.00
TOTAL - TRF	17,283,494	0.00	19,657,384	0.00	19,657,384	0.00	0	0.00
GRAND TOTAL	\$17,283,494	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$0	0.00
GENERAL REVENUE	\$17,283,494	0.00	\$19,657,384	0.00	\$19,657,384	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	2,907,130	0.00	4,074,458	0.00	4,074,458	0.00	0	0.00
TOTAL - TRF	2,907,130	0.00	4,074,458	0.00	4,074,458	0.00	0	0.00
TOTAL	2,907,130	0.00	4,074,458	0.00	4,074,458	0.00	0	0.00
GRAND TOTAL	\$2,907,130	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87101C</u>
Division - Taxation	
Core - Circuit Court Escrow Transfer	HB Section <u>4.105</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	4,074,458	0	0	4,074,458	TRF	0	0	0	0
Total	4,074,458	0	0	4,074,458	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

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

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

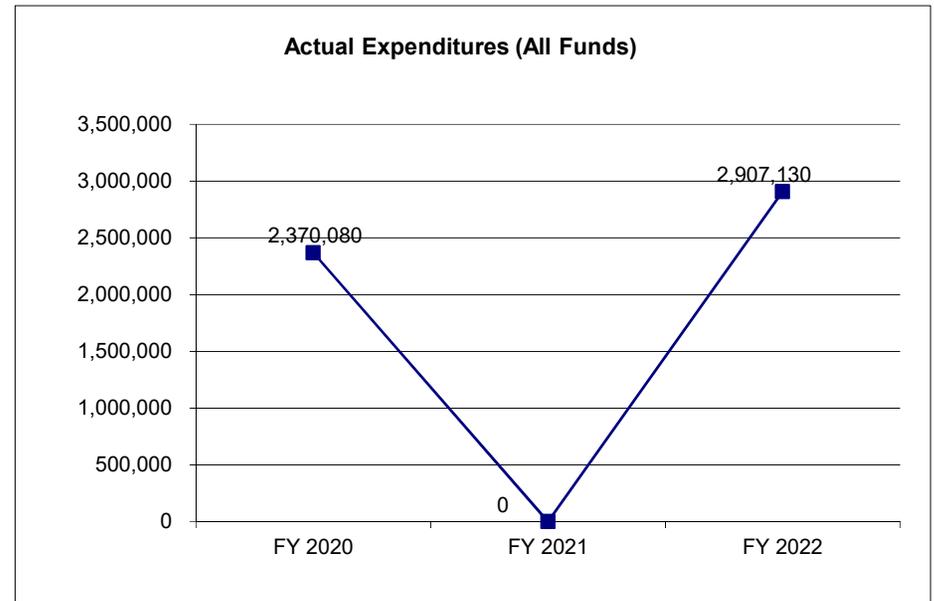
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87101C</u>
Division - Taxation	
Core - Circuit Court Escrow Transfer	HB Section <u>4.105</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Actual Expenditures (All Funds)	2,370,080	0	2,907,130	N/A
Unexpended (All Funds)	1,704,378	4,074,458	1,167,328	N/A
Unexpended, by Fund:				
General Revenue	1,704,378	4,074,458	1,167,328	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) At the request of the Office of State Courts Administrator, no offsets occurred in FY21 for the Circuit Court Escrow Fund.

CORE RECONCILIATION DETAIL

STATE
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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	2,907,130	0.00	4,074,458	0.00	4,074,458	0.00	0	0.00
TOTAL - TRF	2,907,130	0.00	4,074,458	0.00	4,074,458	0.00	0	0.00
GRAND TOTAL	\$2,907,130	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$0	0.00
GENERAL REVENUE	\$2,907,130	0.00	\$4,074,458	0.00	\$4,074,458	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

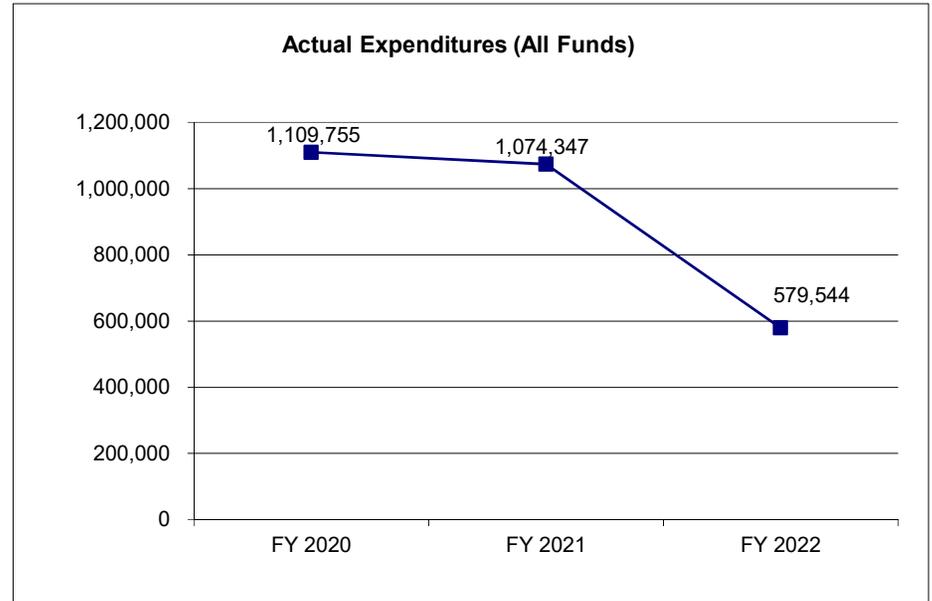
Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
DEBT OFFSET									
CORE									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	579,544	0.00	1,339,119	0.00	1,339,119	0.00	0	0.00	
TOTAL - PD	579,544	0.00	1,339,119	0.00	1,339,119	0.00	0	0.00	
TOTAL	579,544	0.00	1,339,119	0.00	1,339,119	0.00	0	0.00	
GRAND TOTAL	\$579,544	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87098C</u>
Division - Taxation and Administration	
Core - Debt Offset Distribution	HB Section <u>4.11</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Actual Expenditures (All Funds)	1,109,755	1,074,347	579,544	N/A
Unexpended (All Funds)	229,364	264,772	759,575	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	229,364	264,772	759,575	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

STATE
DEBT OFFSET

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
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	
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	
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	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DEBT OFFSET								
CORE								
REFUNDS	579,544	0.00	1,339,119	0.00	1,339,119	0.00	0	0.00
TOTAL - PD	579,544	0.00	1,339,119	0.00	1,339,119	0.00	0	0.00
GRAND TOTAL	\$579,544	0.00	\$1,339,119	0.00	\$1,339,119	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	\$579,544	0.00	\$1,339,119	0.00	\$1,339,119	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
SCHOOL DIST TRST TRNSFER TO GR									
CORE									
FUND TRANSFERS									
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87093C</u>
Division - Taxation	
Core - School District Trust Fund Transfer	HB Section <u>4.115</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000	TRF	0	0	0	0
Total	0	0	2,500,000	2,500,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: School District Trust Fund (0688)

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue requests \$2.5 million to transfer funds from the School District Trust to the credit of the General Revenue Fund. The Department deposits one cent on the dollar of sales and use tax collections to the School District Trust Fund according to Proposition C. The money in this fund is distributed to public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

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

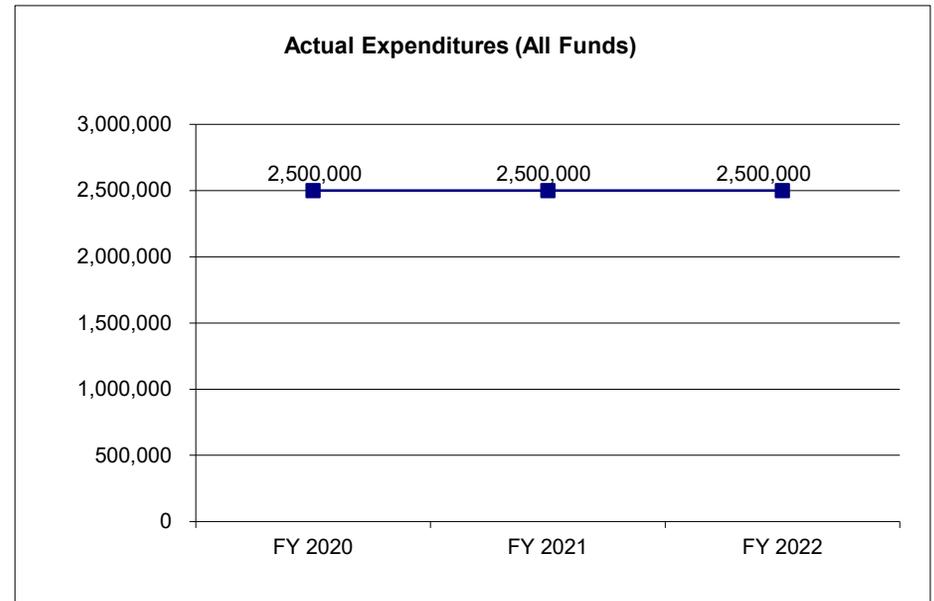
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87093C</u>
Division - Taxation	
Core - School District Trust Fund Transfer	HB Section <u>4.115</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 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

STATE
SCHOOL DIST TRST TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
SCHOOL DIST TRST TRNSFER TO GR								
CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	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	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
PARK SALES TAX TRANSFER TO GR									
CORE									
FUND TRANSFERS									
PARKS SALES TAX	353,132	0.00	375,000	0.00	375,000	0.00	0	0.00	
TOTAL - TRF	353,132	0.00	375,000	0.00	375,000	0.00	0	0.00	
TOTAL	353,132	0.00	375,000	0.00	375,000	0.00	0	0.00	
Parks Sales Tax Transfer Inc - 1860007									
FUND TRANSFERS									
PARKS SALES TAX	0	0.00	0	0.00	50,000	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	50,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	50,000	0.00	0	0.00	
GRAND TOTAL	\$353,132	0.00	\$375,000	0.00	\$425,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87094C</u>
Division - Taxation	
Core - Park Sales Tax Transfer	HB Section <u>4.12</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 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	375,000	375,000	TRF	0	0	0	0
Total	0	0	375,000	375,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Parks Sales Tax Fund (0613)

Other Funds:

2. CORE DESCRIPTION

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

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

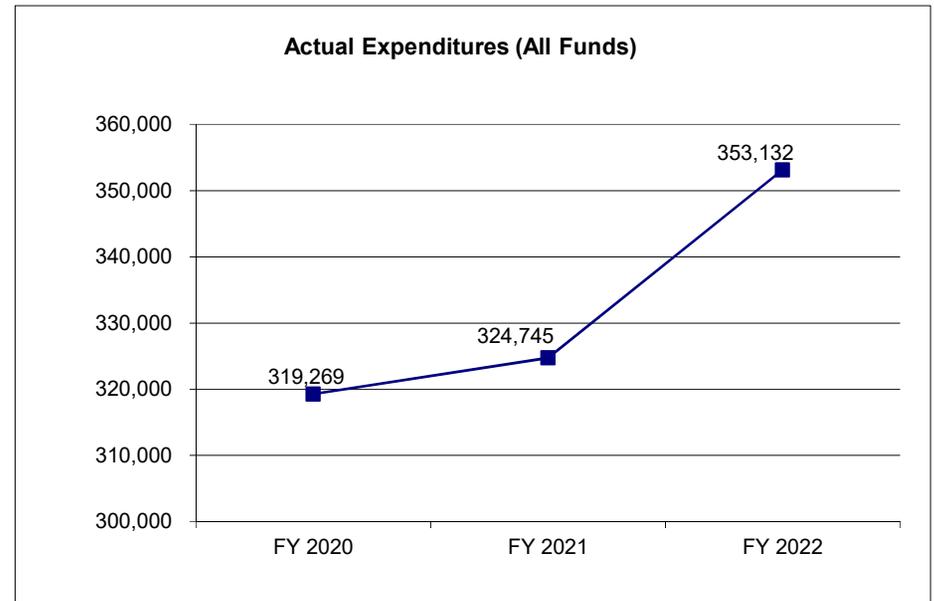
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87094C</u>
Division - Taxation	
Core - Park Sales Tax Transfer	HB Section <u>4.12</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	325,000	325,000	353,132	375,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	325,000	325,000	353,132	375,000
Actual Expenditures (All Funds)	319,269	324,745	353,132	N/A
Unexpended (All Funds)	5,731	255	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	5,731	255	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

**STATE
PARK SALES TAX TRANSFER TO GR**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	375,000	375,000	
	Total	0.00	0	0	375,000	375,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	375,000	375,000	
	Total	0.00	0	0	375,000	375,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	375,000	375,000	
	Total	0.00	0	0	375,000	375,000	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
PARK SALES TAX TRANSFER TO GR								
CORE								
TRANSFERS OUT	353,132	0.00	375,000	0.00	375,000	0.00	0	0.00
TOTAL - TRF	353,132	0.00	375,000	0.00	375,000	0.00	0	0.00
GRAND TOTAL	\$353,132	0.00	\$375,000	0.00	\$375,000	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	\$353,132	0.00	\$375,000	0.00	\$375,000	0.00		0.00

NEW DECISION ITEM

RANK: 9 OF 15

Department of Revenue	Budget Unit <u>87094C</u>
Taxation Divison	
DI Name- Parks Sales Tax Transfer Increase DI# 1860007	HB Section <u>4.12</u>

1. AMOUNT OF REQUEST

	FY 2024 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	50,000	50,000
Total	0	0	50,000	50,000
FTE	0.00	0.00	0.00	0.00

	FY 2024 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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

Other Funds: Parks Sales Tax Fund (0613)

Other Funds:
Non-Counts:

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 collects one-tenth of one percent additional sales tax on the taxable sales at retail 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 collected from the Parks Sales Tax Fund to the General Revenue Fund.

The parks sales tax collections have continued to increase over the past several years. The current appropriation authority of \$375,000 is less than the FY23 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

NEW DECISION ITEM

RANK: 9 OF 15

Department of Revenue	Budget Unit	<u>87094C</u>
Taxation Divison		
DI Name- Parks Sales Tax Transfer Increase	DI#	<u>1860007</u>
	HB Section	<u>4.12</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 calculated transfer from the Parks Sales Tax Fund to General Revenue has increased. The estimated \$50,000 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2023. This request updates the core budget request.

	FY18	FY19	FY20	FY21	FY22	FY23
Transfers to General Revenue	309,084	315,683	319,269	324,745	353,132	391,855

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	0	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					50,000		50,000		
Total TRF	0		0		50,000		50,000		0
Grand Total	0	0.0	0	0.0	50,000	0.0	50,000	0.0	0

NEW DECISION ITEM

RANK: 9 OF 15

Department of Revenue	Budget Unit <u>87094C</u>
Taxation Divison	
DI Name- Parks Sales Tax Transfer Increase DI# 1860007	HB Section <u>4.12</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							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							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>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 9 OF 15

Department of Revenue	Budget Unit	<u>87094C</u>
Taxation Divison		
DI Name- Parks Sales Tax Transfer Increase	DI#	<u>1860007</u>
	HB Section	<u>4.12</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.

NEW DECISION ITEM

RANK: 9 **OF** 15

Department of Revenue	Budget Unit <u>87094C</u>
Taxation Divison	
DI Name- Parks Sales Tax Transfer Increase DI# 1860007	HB Section <u>4.12</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
PARK SALES TAX TRANSFER TO GR								
Parks Sales Tax Transfer Inc - 1860007								
TRANSFERS OUT	0	0.00	0	0.00	50,000	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	50,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$50,000	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	\$50,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
SOIL & WATER SALS TX TRF TO GR									
CORE									
FUND TRANSFERS									
SOIL AND WATER SALES TAX	353,132	0.00	375,000	0.00	375,000	0.00	0	0.00	
TOTAL - TRF	353,132	0.00	375,000	0.00	375,000	0.00	0	0.00	
TOTAL	353,132	0.00	375,000	0.00	375,000	0.00	0	0.00	
Soil and Water Sales Tax Trans - 1860004									
FUND TRANSFERS									
SOIL AND WATER SALES TAX	0	0.00	0	0.00	50,000	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	50,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	50,000	0.00	0	0.00	
GRAND TOTAL	\$353,132	0.00	\$375,000	0.00	\$425,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87096C</u>
Division - Taxation	
Core - Soil and Water Sales Tax Transfer	HB Section <u>4.125</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	375,000	375,000
Total	0	0	375,000	375,000
FTE	0.00	0.00	0.00	0.00

	FY 2024 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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

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

Other Funds:

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.

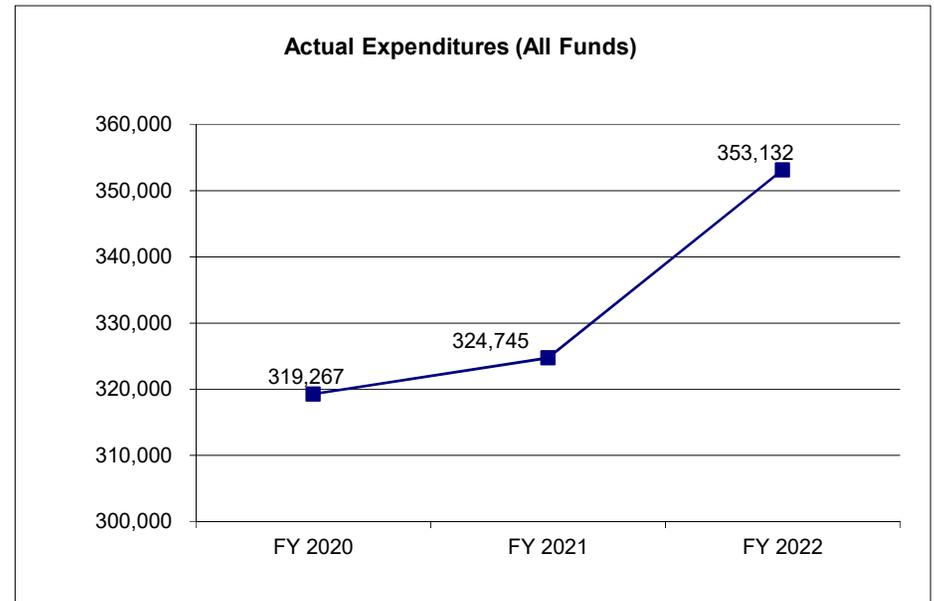
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87096C</u>
Division - Taxation	
Core - Soil and Water Sales Tax Transfer	HB Section <u>4.125</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	325,000	325,000	353,132	375,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	325,000	325,000	353,132	375,000
Actual Expenditures (All Funds)	319,267	324,745	353,132	N/A
Unexpended (All Funds)	5,733	255	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	5,733	255	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

STATE
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	375,000	375,000	
	Total	0.00	0	0	375,000	375,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	375,000	375,000	
	Total	0.00	0	0	375,000	375,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	375,000	375,000	
	Total	0.00	0	0	375,000	375,000	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
SOIL & WATER SALS TX TRF TO GR								
CORE								
TRANSFERS OUT	353,132	0.00	375,000	0.00	375,000	0.00	0	0.00
TOTAL - TRF	353,132	0.00	375,000	0.00	375,000	0.00	0	0.00
GRAND TOTAL	\$353,132	0.00	\$375,000	0.00	\$375,000	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	\$353,132	0.00	\$375,000	0.00	\$375,000	0.00		0.00

NEW DECISION ITEM

RANK: 8 OF 15

Department of Revenue	Budget Unit <u>87096C</u>
Taxation Divison	
DI Name- Soil and Water Sales Tax Transfer Incr DI# 1860004	HB Section <u>4.125</u>

1. AMOUNT OF REQUEST

	FY 2024 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	50,000	50,000
Total	0	0	50,000	50,000
FTE	0.00	0.00	0.00	0.00

	FY 2024 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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

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

Other Funds:
Non-Counts:

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 collects one-tenth of one percent additional sales tax on the taxable sales at retail 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 collected from the Soil and Water Sales Tax Fund to the General Revenue Fund.

The soil and water sales tax collections have continued to increase over the past several years. The current appropriation authority of \$375,000 is less than the FY23 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

NEW DECISION ITEM

RANK: 8 OF 15

Department of Revenue	Budget Unit	<u>87096C</u>
Taxation Divison		
DI Name- Soil and Water Sales Tax Transfer Incr	DI#	<u>1860004</u>
	HB Section	<u>4.125</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 calculated transfer from the Soil and Water Sales Tax Fund to General Revenue has increased. The estimated \$50,000 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2023. This request updates the core budget request.

	FY18	FY19	FY20	FY21	FY22	FY23
Transfers to General Revenue	309,084	315,683	319,269	324,745	353,132	391,855

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	0	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					50,000		50,000		
Total TRF	0		0		50,000		50,000		0
Grand Total	0	0.0	0	0.0	50,000	0.0	50,000	0.0	0

NEW DECISION ITEM

RANK: 8 OF 15

Department of Revenue		Budget Unit <u>87096C</u>							
Taxation Divison		HB Section <u>4.125</u>							
DI Name- Soil and Water Sales Tax Transfer Incr		DI# <u>1860004</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							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							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>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 8 OF 15

Department of Revenue	Budget Unit	<u>87096C</u>
Taxation Divison		
DI Name- Soil and Water Sales Tax Transfer Incr	DI#	<u>1860004</u>
	HB Section	<u>4.125</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.

NEW DECISION ITEM

RANK: 8 OF 15

Department of Revenue	Budget Unit <u>87096C</u>
Taxation Divison	
DI Name- Soil and Water Sales Tax Transfer Incr DI# 1860004	HB Section <u>4.125</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
SOIL & WATER SALS TX TRF TO GR								
Soil and Water Sales Tax Trans - 1860004								
TRANSFERS OUT	0	0.00	0	0.00	50,000	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	50,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$50,000	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	\$50,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	229,576	0.00	471,000	0.00	471,000	0.00	0	0.00
TOTAL - TRF	229,576	0.00	471,000	0.00	471,000	0.00	0	0.00
TOTAL	229,576	0.00	471,000	0.00	471,000	0.00	0	0.00
GRAND TOTAL	\$229,576	0.00	\$471,000	0.00	\$471,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87100C</u>
Division - Taxation	
Core - Income Tax Check-off Transfer	HB Section <u>4.13</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	471,000	0	0	471,000	TRF	0	0	0	0
Total	471,000	0	0	471,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: _____

2. CORE DESCRIPTION

Sections 143.1000 through 1029, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

ALS Lou Gehrig's Disease Fund (0703) American Cancer Society Heartland Division, Inc. Fund (0700) American Diabetes Association Gateway Area Fund (0713) American Heart Association Fund (0714) Arthritis Foundation Fund (0708) Childhood Lead Testing Fund (0899) Children's Trust Fund (0694) Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296) Foster Care and Adoptive Parents Recruitment and Retention Fund (0979) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)	March of Dimes Fund (0716) Missouri Military Family Relief Fund (0719) Missouri National Guard Foundation Trust (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)
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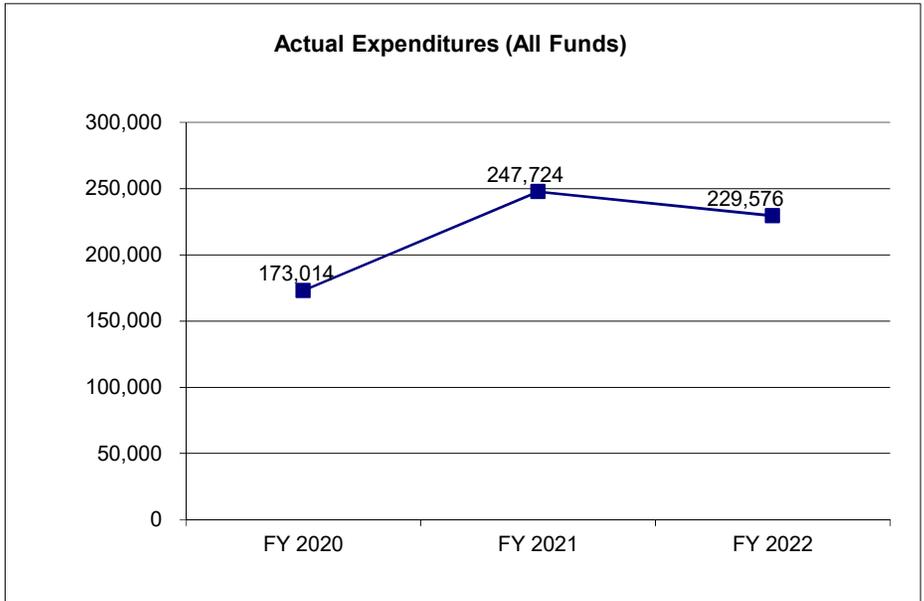
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87100C</u>
Division - Taxation	
Core - Income Tax Check-off Transfer	HB Section <u>4.13</u>

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

4. FINANCIAL HISTORY

	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	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)	173,014	247,724	229,576	N/A
Unexpended (All Funds)	297,986	223,276	241,424	N/A
Unexpended, by Fund:				
General Revenue	297,986	223,276	241,424	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

**STATE
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 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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	229,576	0.00	471,000	0.00	471,000	0.00	0	0.00
TOTAL - TRF	229,576	0.00	471,000	0.00	471,000	0.00	0	0.00
GRAND TOTAL	\$229,576	0.00	\$471,000	0.00	\$471,000	0.00	\$0	0.00
GENERAL REVENUE	\$229,576	0.00	\$471,000	0.00	\$471,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
CHECK OFF ERRONEOUSLY DEP TRF									
CORE									
FUND TRANSFERS									
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	3,533	0.00	3,533	0.00	0	0.00	
KC LAW ENFORCMNT MEMORIAL FUND	0	0.00	250	0.00	250	0.00	0	0.00	
SOLDIERS MEMORIAL MUSEUM FUND	0	0.00	250	0.00	250	0.00	0	0.00	
MO NATIONAL GUARD FOUND FD	0	0.00	250	0.00	250	0.00	0	0.00	
VETERANS' TRUST FUND	0	0.00	1,485	0.00	1,485	0.00	0	0.00	
CHILDREN'S TRUST	0	0.00	3,000	0.00	3,000	0.00	0	0.00	
AMER CANCER SOC, HEARTLAND DIV	0	0.00	250	0.00	250	0.00	0	0.00	
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	0	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	0	0.00	
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	0	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	0	0.00	
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	0	0.00	
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	0	0.00	
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	0	0.00	
MISSOURI MILITARY FAMILY RELIE	0	0.00	500	0.00	500	0.00	0	0.00	
ORGAN DONOR PROGRAM	0	0.00	250	0.00	250	0.00	0	0.00	
WORKERS MEMORIAL	0	0.00	250	0.00	250	0.00	0	0.00	
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	0	0.00	
NATIONAL GUARD TRUST	0	0.00	651	0.00	651	0.00	0	0.00	
PEDIATRIC CANCER RES TRUST	0	0.00	750	0.00	750	0.00	0	0.00	
FOSTER CARE & ADOPT PARENT R&R	0	0.00	250	0.00	250	0.00	0	0.00	
TOTAL - TRF	0	0.00	13,669	0.00	13,669	0.00	0	0.00	
TOTAL	0	0.00	13,669	0.00	13,669	0.00	0	0.00	
GRAND TOTAL	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87105C</u>
Division - Taxation	
Core - Check-Off Erroneous Transfer	HB Section <u>4.135</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	13,669	13,669	TRF	0	0	0	0
Total	0	0	13,669	13,669	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: See Core Description below. Other Funds:

2. CORE DESCRIPTION

Sections 143.1000 through 143.1029, RSMo, allow any individual or corporation entitled to a tax refund designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from various funds to the General Revenue Fund for revised or erroneous transfers.

- ALS Lou Gehrig's Disease Fund (0703)
- American Cancer Society Heartland Division, Inc. Fund (0700)
- American Diabetes Association Gateway Area Fund (0713)
- American Heart Association Fund (0714)
- Arthritis Foundation Fund (0708)
- Childhood Lead Testing Fund (0899)
- Children's Trust Fund (0694)
- Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)
- Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)
- Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

- March of Dimes Fund (0716)
- Missouri Military Family Relief Fund (0719)
- Missouri National Guard Foundation Trust (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)

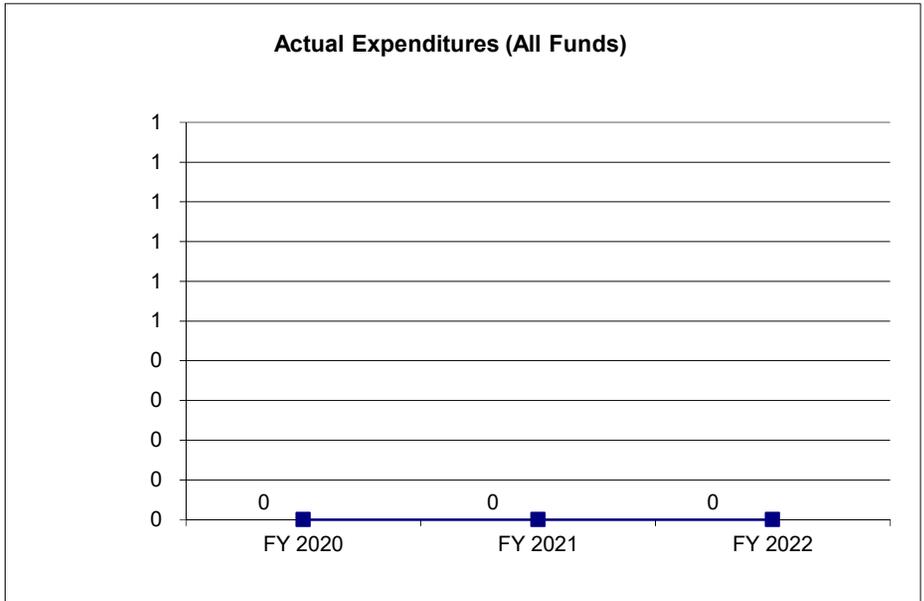
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87105C</u>
Division - Taxation	
Core - Check-Off Erroneous Transfer	HB Section <u>4.135</u>

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

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 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)	0	0	0	N/A
Unexpended (All Funds)	13,669	13,669	13,669	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,669	13,669	13,669	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

STATE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	0	0.00	13,669	0.00	13,669	0.00	0	0.00
TOTAL - TRF	0	0.00	13,669	0.00	13,669	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$13,669	0.00	\$13,669	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	\$13,669	0.00	\$13,669	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
INCOME TAX CHECK OFF DISTRIBU									
CORE									
PROGRAM-SPECIFIC									
KC LAW ENFORCMNT MEMORIAL FUND	2,722	0.00	2,000	0.00	2,000	0.00	0	0.00	
SOLDIERS MEMORIAL MUSEUM FUND	6,319	0.00	2,000	0.00	2,000	0.00	0	0.00	
MO NATIONAL GUARD FOUND FD	852	0.00	3,000	0.00	3,000	0.00	0	0.00	
AMER CANCER SOC, HEARTLAND DIV	5,793	0.00	6,500	0.00	6,500	0.00	0	0.00	
ALS LOU GEHRIG'S DISEASE	2,181	0.00	3,500	0.00	3,500	0.00	0	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	413	0.00	2,500	0.00	2,500	0.00	0	0.00	
ARTHRITIS FOUNDATION	1,033	0.00	3,500	0.00	3,500	0.00	0	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	1,166	0.00	4,500	0.00	4,500	0.00	0	0.00	
AMER DIABETES ASSN GATEWAY ARE	3,237	0.00	4,500	0.00	4,500	0.00	0	0.00	
AMERICAN HEART ASSOCIATION	3,365	0.00	6,000	0.00	6,000	0.00	0	0.00	
MARCH OF DIMES	3,514	0.00	6,000	0.00	6,000	0.00	0	0.00	
PEDIATRIC CANCER RES TRUST	3,603	0.00	6,000	0.00	6,000	0.00	0	0.00	
TOTAL - PD	34,198	0.00	50,000	0.00	50,000	0.00	0	0.00	
TOTAL	34,198	0.00	50,000	0.00	50,000	0.00	0	0.00	
GRAND TOTAL	\$34,198	0.00	\$50,000	0.00	\$50,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87106C</u>
Division - Taxation	
Core - Income Tax Check-Off Distribution	HB Section <u>4.14</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	50,000	50,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	50,000	50,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: See Core Description

Other Funds:

2. CORE DESCRIPTION

Pursuant to Sections 143.1005, and 143.1026 through 143.1029, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to distribute the collections to the following organizations.

- ALS Lou Gehrig's Disease Fund (0703)
- American Cancer Society Heartland Division, Inc. Fund (0700)
- American Diabetes Association Gateway Area Fund (0713)
- American Heart Association Fund (0714)
- Arthritis Foundation Fund (0708)
- Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

- March of Dimes Fund (0716)
- Missouri National Guard Foundation Trust (0494)
- Muscular Dystrophy Association Fund (0707)
- National Multiple Sclerosis Society Fund (0709)
- Pediatric Cancer Research Trust Fund (0959)
- Soldiers Memorial Military Museum In St. Louis Fund (0429)

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

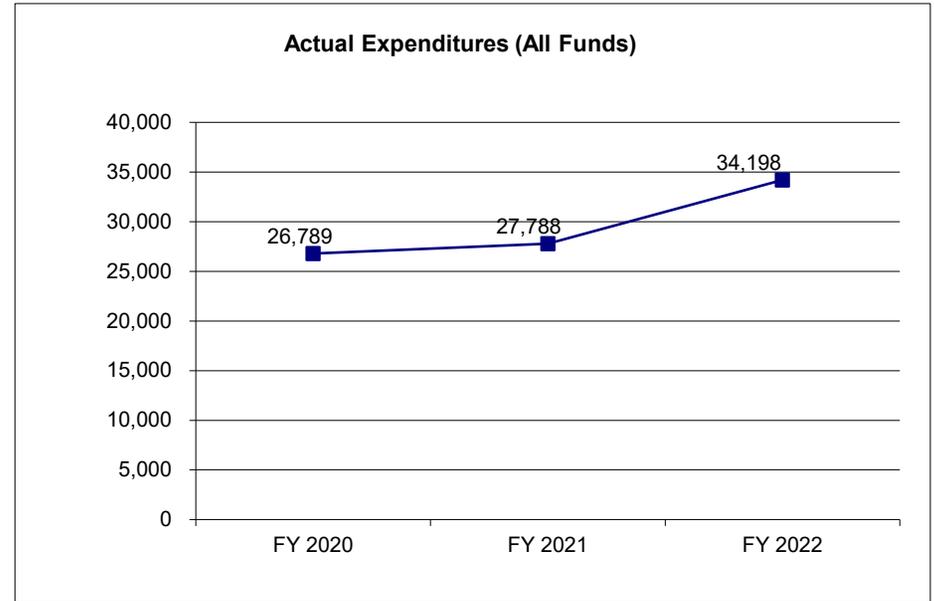
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87106C</u>
Division - Taxation	
Core - Income Tax Check-Off Distribution	HB Section <u>4.14</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 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)	26,789	27,788	34,198	N/A
Unexpended (All Funds)	23,211	22,212	15,802	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	23,211	22,212	15,802	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

**STATE
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 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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	34,198	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	34,198	0.00	50,000	0.00	50,000	0.00	0	0.00
GRAND TOTAL	\$34,198	0.00	\$50,000	0.00	\$50,000	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	\$34,198	0.00	\$50,000	0.00	\$50,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS								
DEPT OF REVENUE INFORMATION	629,527	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
TOTAL - TRF	629,527	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
TOTAL	629,527	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
GRAND TOTAL	\$629,527	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division - Administration	
Core - DOR Information Fund Transfer	HB Section <u>4.145</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	1,250,000	1,250,000	TRF	0	0	0	0
Total	0	0	1,250,000	1,250,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: DOR Information Fund (0619)

Other Funds:

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.

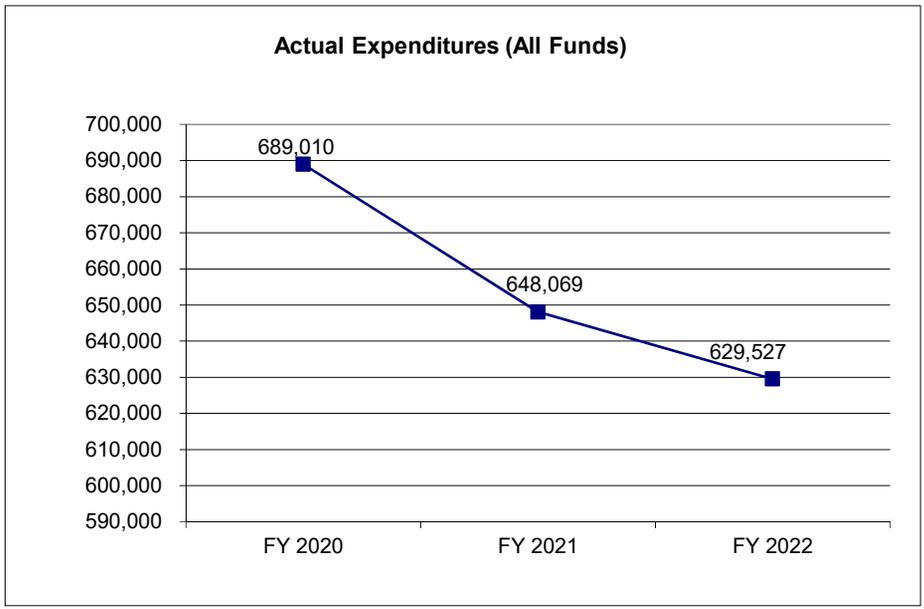
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division - Administration	
Core - DOR Information Fund Transfer	HB Section <u>4.145</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 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)	689,010	648,069	629,527	N/A
Unexpended (All Funds)	560,990	601,931	620,473	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	560,990	601,931	620,473	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

STATE
DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DOR INFO FUND TRANSFER								
CORE								
TRANSFERS OUT	629,527	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
TOTAL - TRF	629,527	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
GRAND TOTAL	\$629,527	0.00	\$1,250,000	0.00	\$1,250,000	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	\$629,527	0.00	\$1,250,000	0.00	\$1,250,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
MOTOR FUEL TAX TRANSFER									
CORE									
FUND TRANSFERS									
MOTOR FUEL TAX	558,678,930	0.00	749,539,940	0.00	749,539,940	0.00	0	0.00	
TOTAL - TRF	558,678,930	0.00	749,539,940	0.00	749,539,940	0.00	0	0.00	
TOTAL	558,678,930	0.00	749,539,940	0.00	749,539,940	0.00	0	0.00	
Motor Fuel Highway Transfer - 1860002									
FUND TRANSFERS									
MOTOR FUEL TAX	0	0.00	0	0.00	148,460,060	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	148,460,060	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	148,460,060	0.00	0	0.00	
GRAND TOTAL	\$558,678,930	0.00	\$749,539,940	0.00	\$898,000,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87120C</u>
Division - Taxation	
Core - Motor Fuel Tax Transfer	HB Section <u>4.15</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 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	749,539,940	749,539,940	TRF	0	0	0	0
Total	0	0	749,539,940	749,539,940	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds:

2. CORE DESCRIPTION

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

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

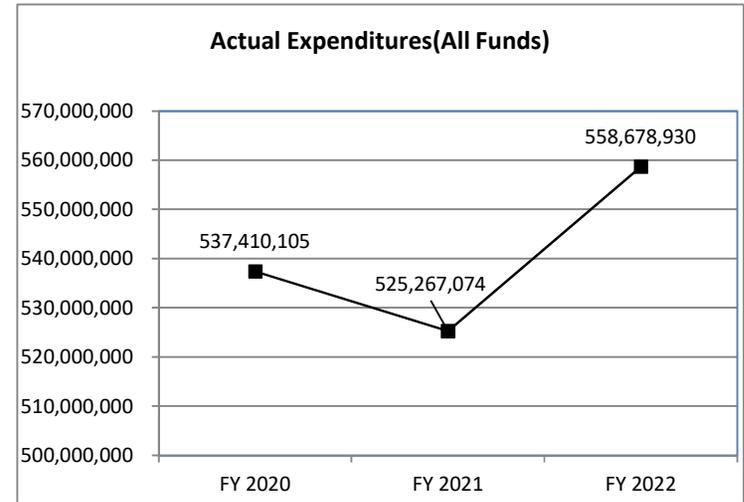
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87120C</u>
Division - Taxation	
Core - Motor Fuel Tax Transfer	HB Section <u>4.15</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	560,178,001	560,178,001	560,178,001	749,539,940
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	749,539,940
Actual Expenditures(All Funds)	537,410,105	525,267,074	558,678,930	N/A
Unexpended (All Funds)	22,767,896	34,910,927	1,499,071	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	22,767,896	34,910,927	1,499,071	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

**STATE
MOTOR FUEL TAX TRANSFER**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	749,539,940	749,539,940	
	Total	0.00	0	0	749,539,940	749,539,940	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	749,539,940	749,539,940	
	Total	0.00	0	0	749,539,940	749,539,940	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	749,539,940	749,539,940	
	Total	0.00	0	0	749,539,940	749,539,940	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	558,678,930	0.00	749,539,940	0.00	749,539,940	0.00	0	0.00
TOTAL - TRF	558,678,930	0.00	749,539,940	0.00	749,539,940	0.00	0	0.00
GRAND TOTAL	\$558,678,930	0.00	\$749,539,940	0.00	\$749,539,940	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	\$558,678,930	0.00	\$749,539,940	0.00	\$749,539,940	0.00		0.00

NEW DECISION ITEM

RANK: 6 OF 15

Department of Revenue	Budget Unit <u>87120C</u>
Taxation Division	
DI Name - Motor Fuel Highway Transfer DI# 186002	HB Section <u>4.15</u>

1. AMOUNT OF REQUEST

	FY 2024 Budget Request				FY 2024 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	148,460,060	148,460,060	TRF	0	0	0	0
Total	0	0	148,460,060	148,460,060	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds:
Non-Counts:

Other Funds:
Non-Counts:

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: _____	

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.

Chapter 142, RSMo, requires the Department of Revenue to collect and distribute motor fuel taxes collected each month. SB 262, passed during the 2021 General Assembly authorizes a motor fuel tax increase. The tax rate increased to 19.5 cents a gallon on October 1, 2021 and 22 cents a gallon on July 1, 2022. The rate will increase to 24.5 cents a gallon on July 1, 2023; 27 cents per gallon on July 1, 2024; and 29.5 cents a gallon on July 1, 2025.

During Fiscal Year 2022, the Taxation Division transferred the full amount allotted of \$560,178,001 to the Highway Fund. An additional \$41,892,790.53 was needed to complete the transfer. This additional amount was included in the July 2022 transfer instead. There was a 13% increase in monies transferred to the Highway Fund in Fiscal Year 2022 compared to Fiscal Year 2021. This was in large part to the motor fuel tax increase imposed by Senate Bill 262 in the 2021 legislative session. As a result of the increase in monies transferred in FY2022 and the additional tax increase of \$0.025 on July 1, 2023, we believe \$898,000,000 (\$148,460,060 in excess of the FY2023 appropriation) will be needed to cover all transfers to the Highway Fund in Fiscal Year 2024.

NEW DECISION ITEM

RANK: 6 OF 15

Department of Revenue		Budget Unit <u>87120C</u>
Taxation Division		
DI Name - Motor Fuel Highway Transfer	DI# 186002	HB Section <u>4.15</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 Department is requesting a core increase for Fiscal Year 2024 based on the anticipated increase to the motor fuel tax transfer.

Current Appropriation	\$749,539,940.00
Estimated Appropriation	\$898,000,000.00
Appropriation Shortage	(\$148,460,060.00)

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	0	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					148,460,060		148,460,060		
Total TRF	0		0		148,460,060		148,460,060		0
Grand Total	0	0.0	0	0.0	148,460,060	0.0	148,460,060	0.0	0

NEW DECISION ITEM

RANK: 6 OF 15

Department of Revenue		Budget Unit <u>87120C</u>								
Taxation Division		HB Section <u>4.15</u>								
DI Name - Motor Fuel Highway Transfer		DI# <u>186002</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							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** 15

Department of Revenue	Budget Unit <u>87120C</u>
Taxation Division	
DI Name - Motor Fuel Highway Transfer DI# 186002	HB Section <u>4.15</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.

NEW DECISION ITEM

RANK: 6 OF 15

Department of Revenue	Budget Unit	<u>87120C</u>
Taxation Division		
DI Name - Motor Fuel Highway Transfer	DI#	<u>186002</u>
	HB Section	<u>4.15</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR FUEL TAX TRANSFER								
Motor Fuel Highway Transfer - 1860002								
TRANSFERS OUT	0	0.00	0	0.00	148,460,060	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	148,460,060	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$148,460,060	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	\$148,460,060	0.00		0.00

DECISION ITEM SUMMARY

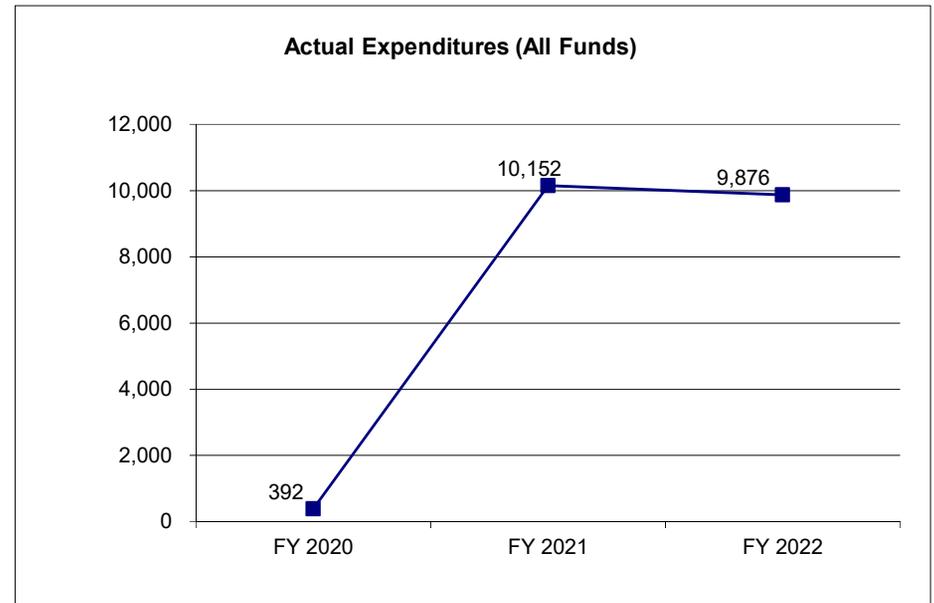
Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
FUND TRANSFERS								
DEP OF REVENUE SPECIALTY PLATE	9,876	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL - TRF	9,876	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL	9,876	0.00	20,000	0.00	20,000	0.00	0	0.00
GRAND TOTAL	\$9,876	0.00	\$20,000	0.00	\$20,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87122C</u>
Division - Administration	
Core - DOR Specialty Plate Transfer	HB Section <u>4.155</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 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)	392	10,152	9,876	N/A
Unexpended (All Funds)	19,608	9,848	10,124	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	19,608	9,848	10,124	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

STATE
SPECIALTY PLATE TRNSFER TO HWY

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
TRANSFERS OUT	9,876	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL - TRF	9,876	0.00	20,000	0.00	20,000	0.00	0	0.00
GRAND TOTAL	\$9,876	0.00	\$20,000	0.00	\$20,000	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	\$9,876	0.00	\$20,000	0.00	\$20,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DOR LEGAL EXPENSE FUND TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	1	0.00	1	0.00	0	0.00
TOTAL - TRF	0	0.00	1	0.00	1	0.00	0	0.00
TOTAL	0	0.00	1	0.00	1	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$1	0.00	\$1	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87123C</u>
Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration	
Core - DOR Legal Expense Fund Transfer	HB Section <u>4.17</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	1	0	0	1	TRF	0	0	0	0
Total	1	0	0	1	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: _____ Other Funds: _____

2. CORE DESCRIPTION

Beginning in Fiscal Year 2018, the General Assembly appropriated \$1 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)

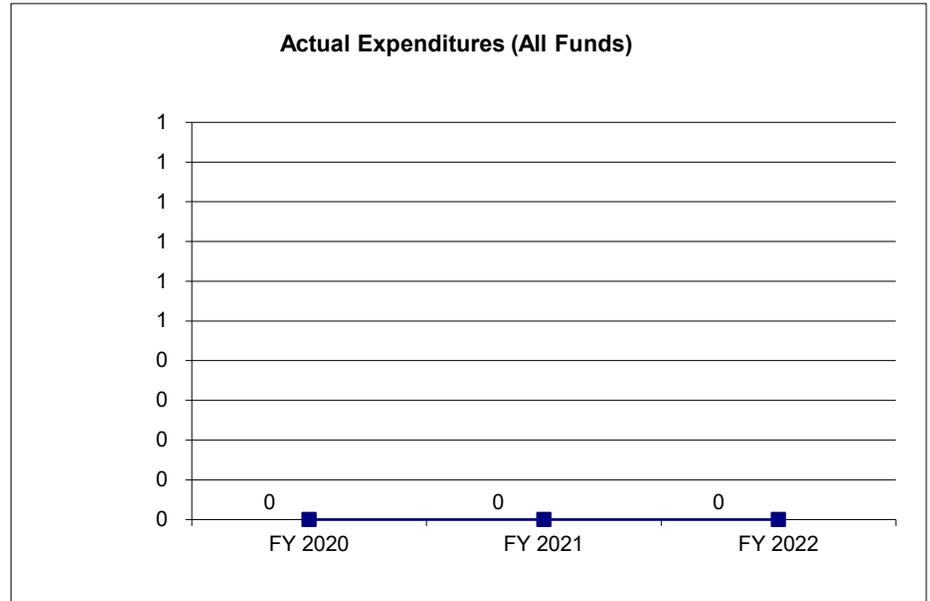
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87123C</u>
Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration	
Core - DOR Legal Expense Fund Transfer	HB Section <u>4.17</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	1	1	1	1
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1	1	1	1
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	1	1	1	N/A
Unexpended, by Fund:				
General Revenue	1	1	1	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

STATE
DOR LEGAL EXPENSE FUND TRF

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DOR LEGAL EXPENSE FUND TRF								
CORE								
TRANSFERS OUT	0	0.00	1	0.00	1	0.00	0	0.00
TOTAL - TRF	0	0.00	1	0.00	1	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$1	0.00	\$1	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$1	0.00	\$1	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

STATE TAX COMMISSION

Overview

State Tax Commission

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

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

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$8.96 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.

State Auditor's Reports and Oversight Evaluations

Program or Division Name

Type of Report

Date Issued

Website Link

Missouri Sunset Act Report

Program

Enacting Statutes

Sunset Dates

Review Status

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C	DEPARTMENT: Revenue
BUDGET UNIT NAME: State Tax Commission	
HOUSE BILL SECTION: 4.160	DIVISION: State Tax Commission

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

DEPARTMENT REQUEST

The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2024. Flexibility was granted at 10% in FY-2016 through FY-2023 and at 25% in FY-2014 and FY-2015.

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

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

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	The planned utilization of any flexibility requests would be to pay on-going expenses due to travel to assist counties as well as education needs and requirements for team members with designations.

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
STATE TAX COMMISSION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	2,165,786	35.52	2,439,890	37.00	2,439,890	37.00	0	0.00	
TOTAL - PS	2,165,786	35.52	2,439,890	37.00	2,439,890	37.00	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	124,674	0.00	175,242	0.00	175,242	0.00	0	0.00	
TOTAL - EE	124,674	0.00	175,242	0.00	175,242	0.00	0	0.00	
TOTAL	2,290,460	35.52	2,615,132	37.00	2,615,132	37.00	0	0.00	
SENIOR HEARING OFFICER 1 FTE - 1860016									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	65,347	1.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	65,347	1.00	0	0.00	
TOTAL	0	0.00	0	0.00	65,347	1.00	0	0.00	
GRAND TOTAL	\$2,290,460	35.52	\$2,615,132	37.00	\$2,680,479	38.00	\$0	0.00	

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>86911C</u>
Division - State Tax Commission	
Core - State Tax Commission	HB Section <u>4.160</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	2,439,890	0	0	2,439,890	PS	0	0	0	0
EE	175,242	0	0	175,242	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,615,132	0	0	2,615,132	Total	0	0	0	0
FTE	37.00	0.00	0.00	37.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	1,466,754	0	0	1,466,754
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

Other Funds: _____

2. CORE DESCRIPTION

The 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 utilities.

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

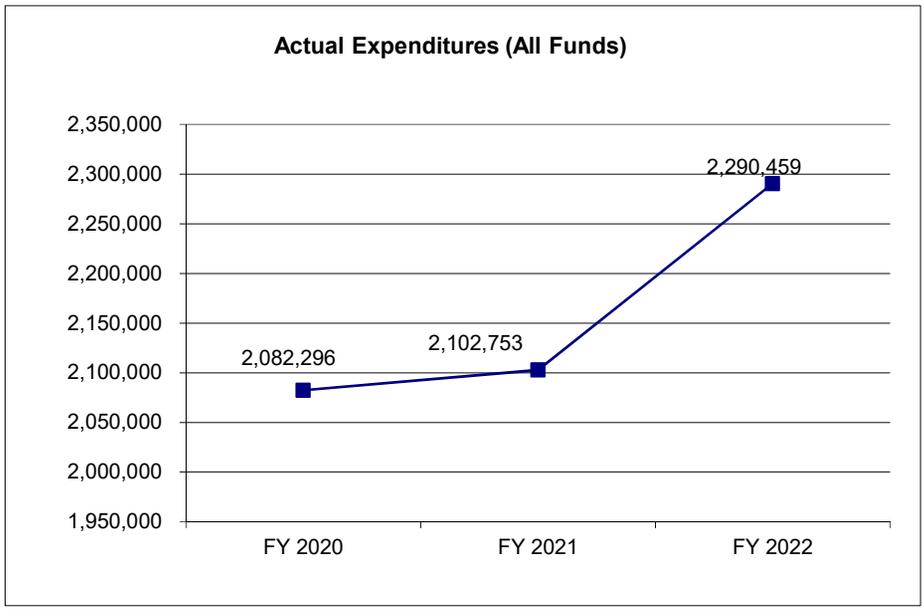
Legal
Original Assessment
Local Assistance

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>86911C</u>
Division - State Tax Commission	
Core - State Tax Commission	HB Section <u>4.160</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	2,267,110	2,329,272	2,452,330	2,615,132
Less Reverted (All Funds)	(57,979)	(59,696)	(63,286)	(67,491)
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,209,131	2,269,576	2,389,044	2,547,641
Actual Expenditures (All Funds)	2,082,296	2,102,753	2,290,459	N/A
Unexpended (All Funds)	126,835	166,823	98,585	N/A
Unexpended, by Fund:				
General Revenue	126,835	166,823	166,823	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:

FY-2020 there was a mandatory hold put into agency reserve totaling \$92,000 (E&E Reserve - \$10,000; P.S. Reserve - \$82,000).

CORE RECONCILIATION DETAIL

STATE
STATE TAX COMMISSION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	37.00	2,439,890	0	0	2,439,890	
	EE	0.00	175,242	0	0	175,242	
	Total	37.00	2,615,132	0	0	2,615,132	
DEPARTMENT CORE REQUEST							
	PS	37.00	2,439,890	0	0	2,439,890	
	EE	0.00	175,242	0	0	175,242	
	Total	37.00	2,615,132	0	0	2,615,132	
GOVERNOR'S RECOMMENDED CORE							
	PS	37.00	2,439,890	0	0	2,439,890	
	EE	0.00	175,242	0	0	175,242	
	Total	37.00	2,615,132	0	0	2,615,132	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
STATE TAX COMMISSION								
CORE								
CHIEF COUNSEL	92,298	1.00	97,848	1.00	99,850	1.00	0	0.00
COMMISSION MEMBER	232,054	2.00	243,626	2.00	243,626	2.00	0	0.00
COMMISSION CHAIRMAN	116,027	1.00	121,813	1.00	121,813	1.00	0	0.00
SENIOR HEARINGS OFFICER	171,936	2.88	196,040	3.00	196,040	3.00	0	0.00
MISCELLANEOUS TECHNICAL	10,400	0.20	0	0.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	33,145	0.44	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	42,285	0.63	78,818	1.00	72,500	1.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	71,787	1.00	77,565	1.00	78,000	1.00	0	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	44,568	1.00	41,000	1.00	0	0.00
LEAD ADMIN SUPPORT ASSISTANT	65,262	1.88	86,956	2.00	86,956	2.00	0	0.00
ADMIN SUPPORT PROFESSIONAL	40,270	1.00	42,692	1.00	46,500	1.00	0	0.00
ASSOC RESEARCH/DATA ANALYST	45,773	1.00	50,798	1.00	51,500	1.00	0	0.00
SR APPRAISAL & ASSESSMENT REP	717,433	14.52	817,703	15.00	817,703	15.00	0	0.00
APPRAISAL & ASSESSMENT SPV/SPC	247,295	4.24	331,456	5.00	265,165	4.00	0	0.00
APPRAISAL & ASSESSMENT MANAGER	279,821	3.73	250,007	3.00	319,237	4.00	0	0.00
TOTAL - PS	2,165,786	35.52	2,439,890	37.00	2,439,890	37.00	0	0.00
TRAVEL, IN-STATE	30,341	0.00	52,905	0.00	48,036	0.00	0	0.00
TRAVEL, OUT-OF-STATE	5,278	0.00	2,375	0.00	7,875	0.00	0	0.00
SUPPLIES	43,959	0.00	55,196	0.00	50,000	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	21,569	0.00	12,280	0.00	27,280	0.00	0	0.00
COMMUNICATION SERV & SUPP	4,056	0.00	13,138	0.00	5,000	0.00	0	0.00
PROFESSIONAL SERVICES	5,163	0.00	12,183	0.00	8,798	0.00	0	0.00
M&R SERVICES	11,801	0.00	16,071	0.00	16,071	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	736	0.00	736	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	7,681	0.00	7,681	0.00	0	0.00
OTHER EQUIPMENT	169	0.00	965	0.00	965	0.00	0	0.00
BUILDING LEASE PAYMENTS	169	0.00	112	0.00	200	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
STATE TAX COMMISSION								
CORE								
MISCELLANEOUS EXPENSES	2,169	0.00	1,500	0.00	2,500	0.00	0	0.00
TOTAL - EE	124,674	0.00	175,242	0.00	175,242	0.00	0	0.00
GRAND TOTAL	\$2,290,460	35.52	\$2,615,132	37.00	\$2,615,132	37.00	\$0	0.00
GENERAL REVENUE	\$2,290,460	35.52	\$2,615,132	37.00	\$2,615,132	37.00		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): 4.160

Program Name - Legal

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

1a. What strategic priority does this program address?

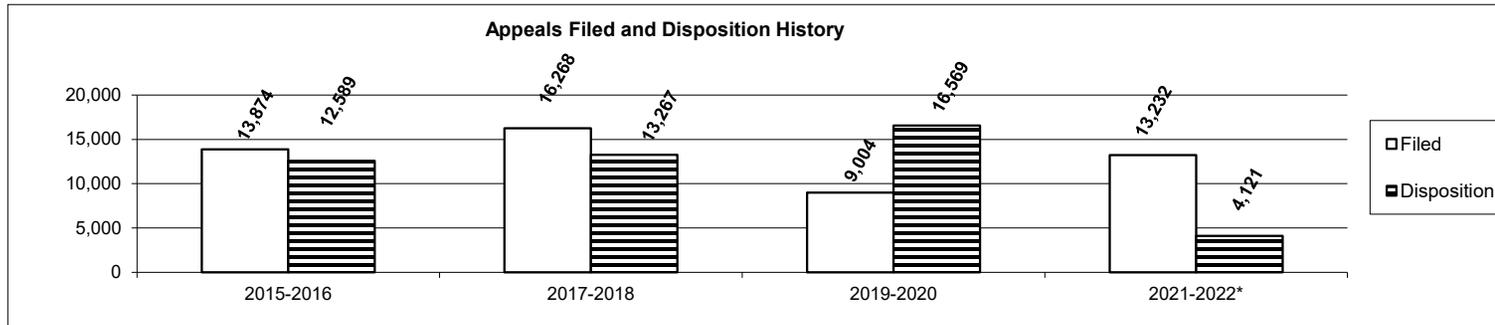
Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Presides over property assessment appeals in 114 counties and the City of St. Louis
- Issues rulings on discovery and evidence disputes
- Conducts prehearing settlement conferences and evidentiary hearings
- Issues written decisions with findings of fact and conclusions of law

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 2021-2022 assessment cycle is January 1, 2021 - December 31, 2022).



* The 2021-2022 cycle will not be completed until December 31, 2022. The filing deadline for 2022 appeals is September 30, 2021, or 30 days after the date of the Board of Equalization decision being appealed, whichever is later.

County assessment officials determine the value and classification of property for property tax purposes for their respective counties. All Missouri taxpayers, which includes individuals and business entities, who disagree with the assessment determination have the right to appeal those determinations to the State Tax Commission. The State Tax Commission employs hearing officers who conduct hearings to determine the proper assessment of a taxpayer's property. The hearing officers render written decisions that include findings of fact and conclusions of law; if a taxpayer disagrees with the decision, the taxpayer has the right to appeal that decision to the three State Tax Commissioners. The State Tax Commissioners render a decision. If the taxpayer disagrees with the decision, the taxpayer can appeal through the Missouri Judicial Court system.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

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.

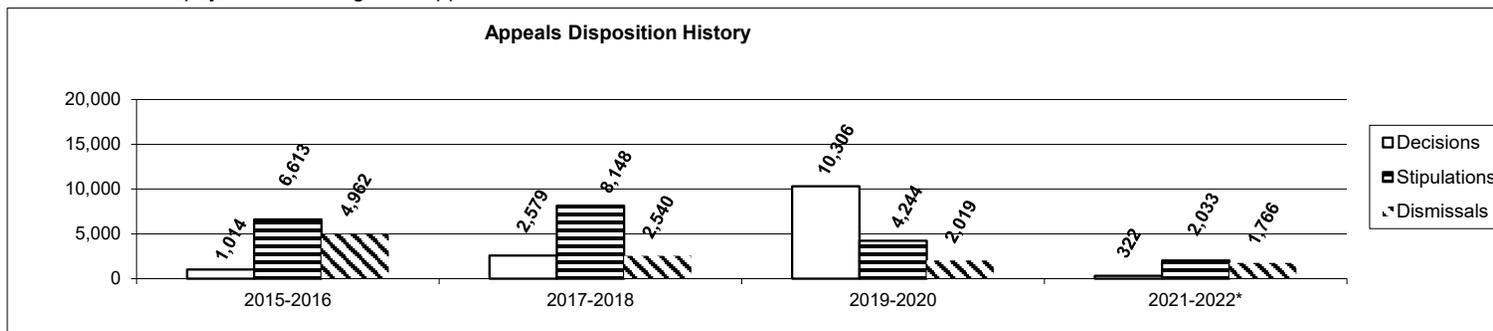
The Chief Counsel and the Hearing Officers are required to be licensed to practice law in the State of Missouri. Annually, 15 hours of continuing legal education, including 2 hours of ethics and 1 hour of cultural competency, diversity, inclusion, and implicit bias training is required. The Chief Counsel and the Hearing Officers also attend courses through The National Judicial College, the institution utilized by federal and state courts to train Article III judges and administrative law judges, and courses through the International Association of Assessing Officers (IAAO).

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 based on evidence from taxpayer and assessment official during an evidentiary hearing
- Stipulation - Agreement on assessment by the taxpayer and assessment official submitted for approval to this program
- Dismissal - Taxpayer abandoning their appeal



* The 2021-2022 cycle will not be completed until December 31, 2022.

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	2015-2016	2017-2018	2019-2020	2021-2022*
Appeals Disposed	12,589	13,267	16,569	4,121
Full-time Employees	4	4	5	5

* The 2021-2022 cycle will not be completed until December 31, 2022.

PROGRAM DESCRIPTION

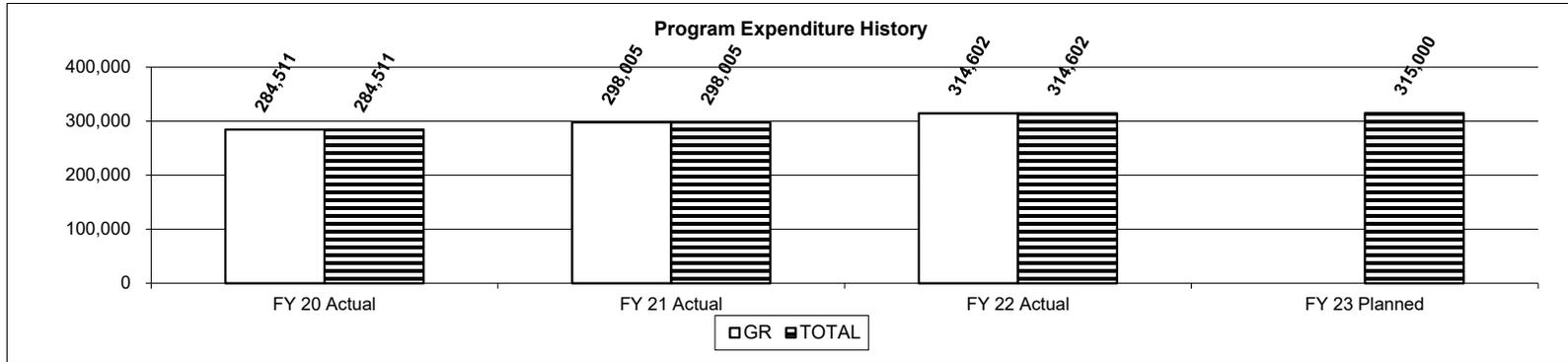
Department - Revenue/State Tax Commission

HB Section(s): 4.160

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): 4.160

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.

	2018	2019	2020	2021	2022
Electric	9	10	10	10	10
Fluid Pipeline	20	20	20	20	20
Natural Gas Pipeline	12	12	13	13	13
Railroad	18	18	18	17	16
Telecommunications (Fiber)	33	35	39	39	41
Telecommunications (ILEC)	39	43	43	43	43
Telecommunications (Cable)	3	3	2	2	2
Aircraft Owned by Airlines	60	60	55	53	53
Aircraft Owned by Others	176	182	183	176	175
Private Cars	328	326	326	334	338
Rural Electric Cooperatives	52	52	52	52	52
Total Company Appraisals	750	761	761	759	763

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

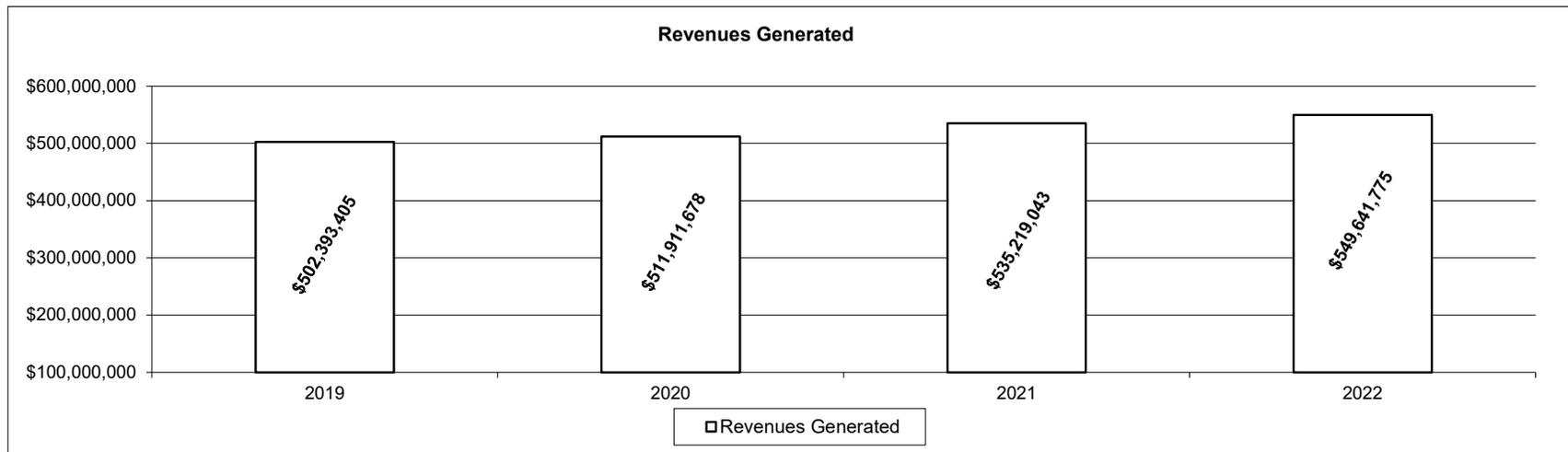
Program is found in the following core budget(s): State Tax Commission

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): 4.160

Program Name - Original Assessment

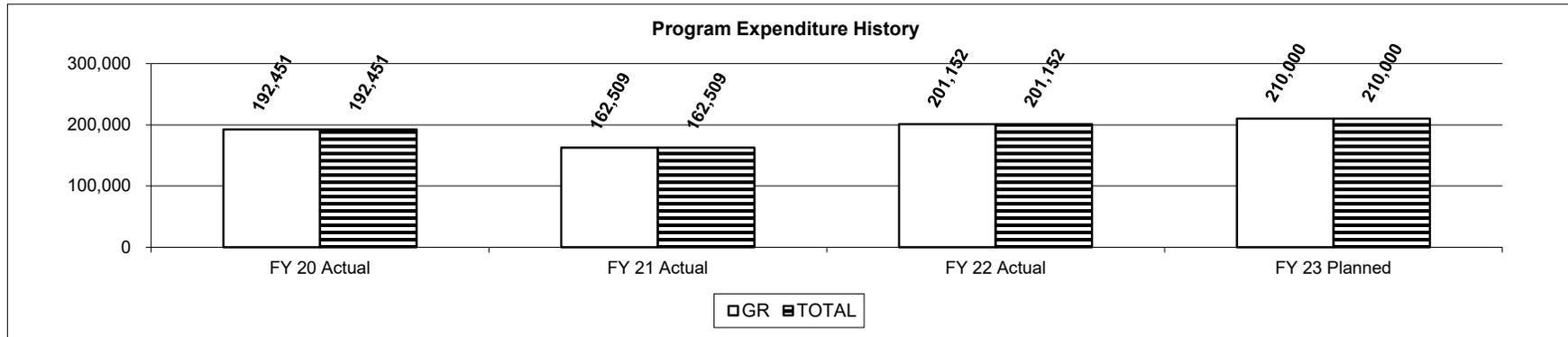
Program is found in the following core budget(s): State Tax Commission

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 \$470 million for local districts (ambulance, fire, library, and schools).

	2018	2019	2020	2021	2022
Number of Appraisals	750	761	761	759	763
Full-Time Employees	2.5	2.5	2.5	2.5	3
Caseload per Employee	300	304.4	304.4	303.6	254.33

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): 4.160 and 4.165

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 2021-2022 assessment cycle is January 1, 2021 - December 31, 2022).

Assessment Cycle	2015-2016	2017-2018	2019-2020	2021-2022*
Commercial Appraisal Studies	51	51	38	20
Residential Appraisal Studies	3	0	0	0
Residential Sales Studies	112	115	114	43

* The 2021-2022 cycle is incomplete as studies are not finalized until May, 2023.

(For every residential appraisal study completed, there are 25 individual appraisals. In the 2019-2020 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

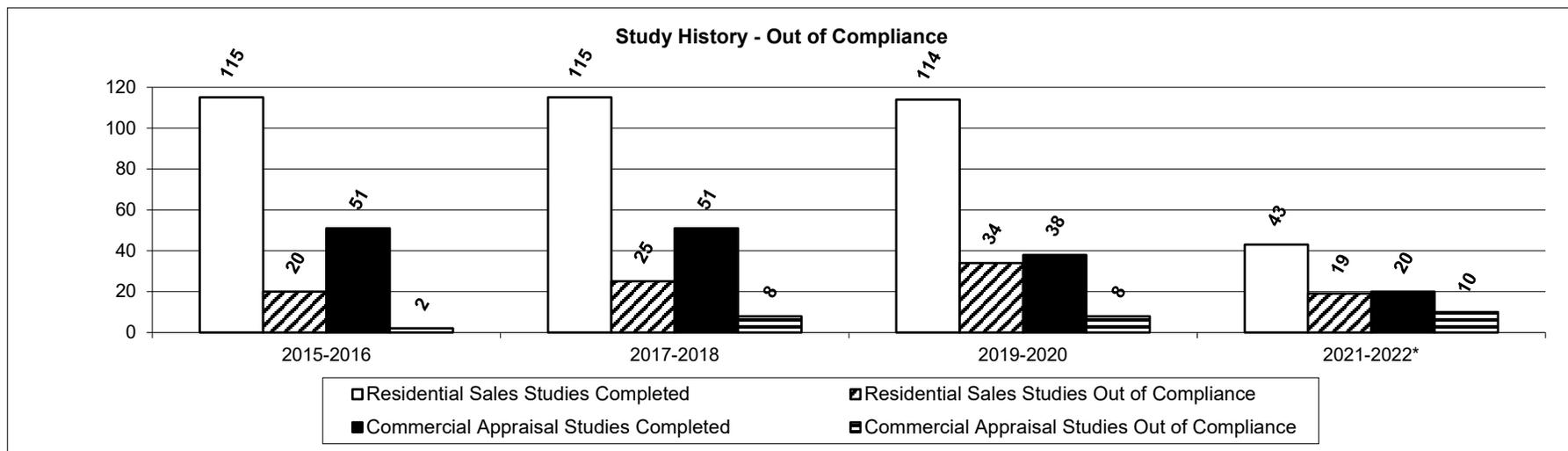
HB Section(s): 4.160 and 4.165

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 2021-2022 assessment cycle is January 1, 2021 - December 31, 2022).



* The 2021-2022 cycle is incomplete as appraisals and studies are not finalized until May, 2023.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

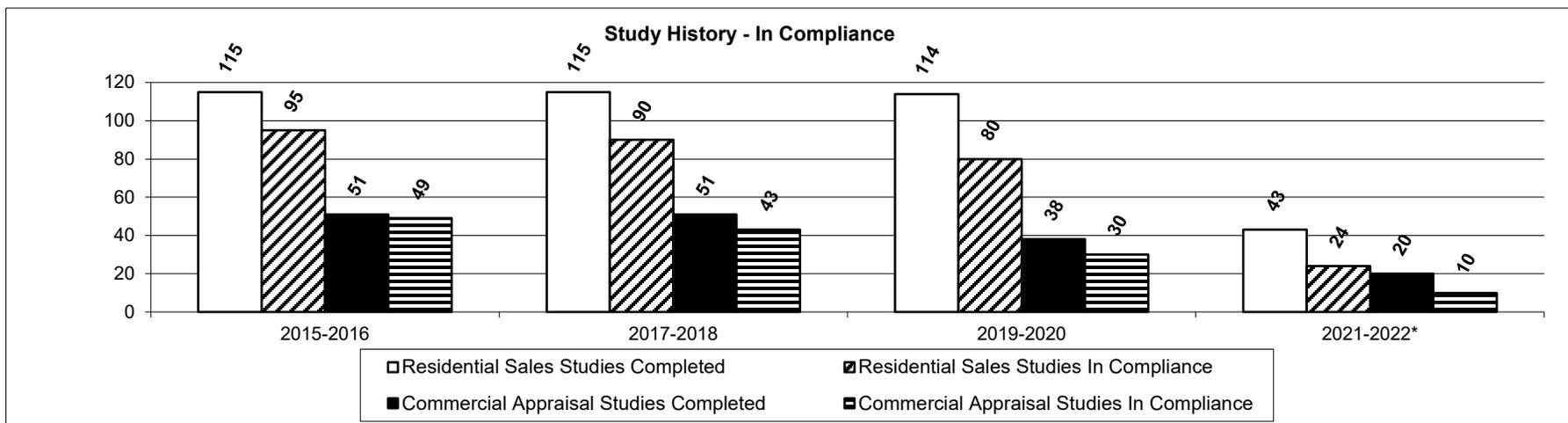
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

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

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

This program strives to ensure that all taxpayers in the State of Missouri are assessed utilizing fair and equitable practices. Without the assistance and audits of this program, taxpayers wouldn't be treated fairly and equitably across Missouri and these inequities could impact the local taxing entities (such as ambulance, fire, library, and school districts) that provide essential services to the citizens of Missouri.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

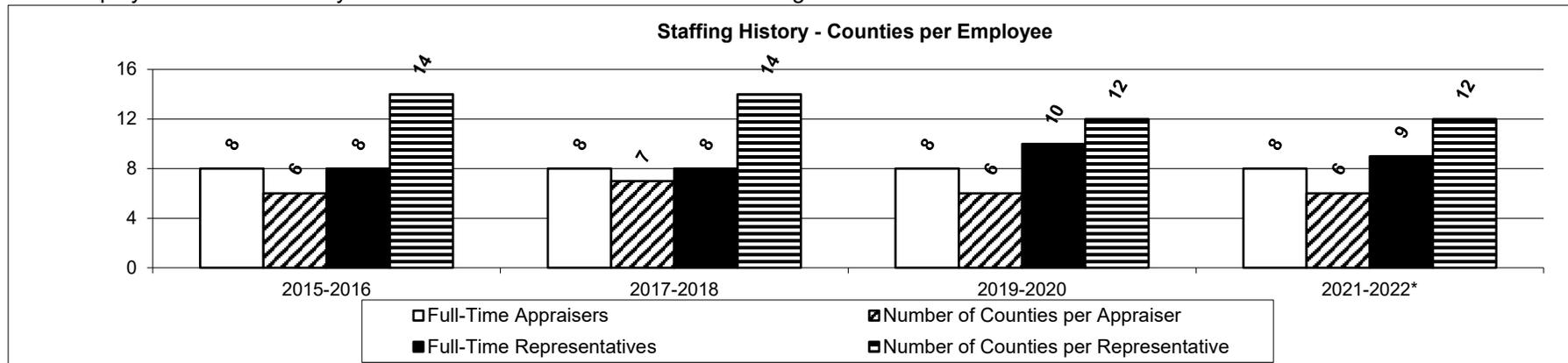
HB Section(s): 4.160 and 4.165

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 2021-2022 cycle is incomplete as studies are not finalized until May, 2023.
 (For every commercial appraisal study completed, there are 30 individual appraisals.)

PROGRAM DESCRIPTION

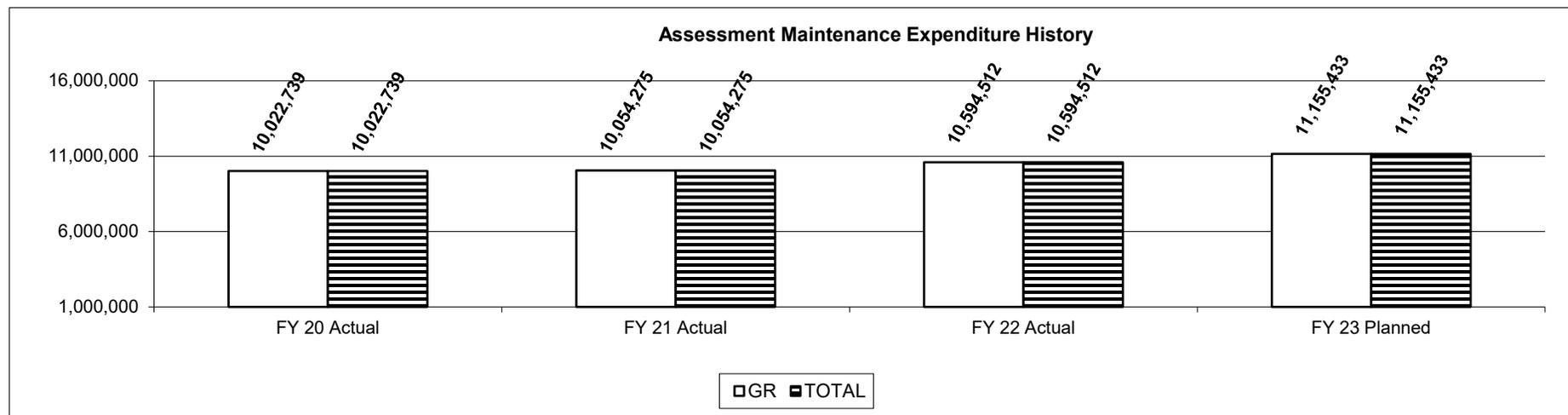
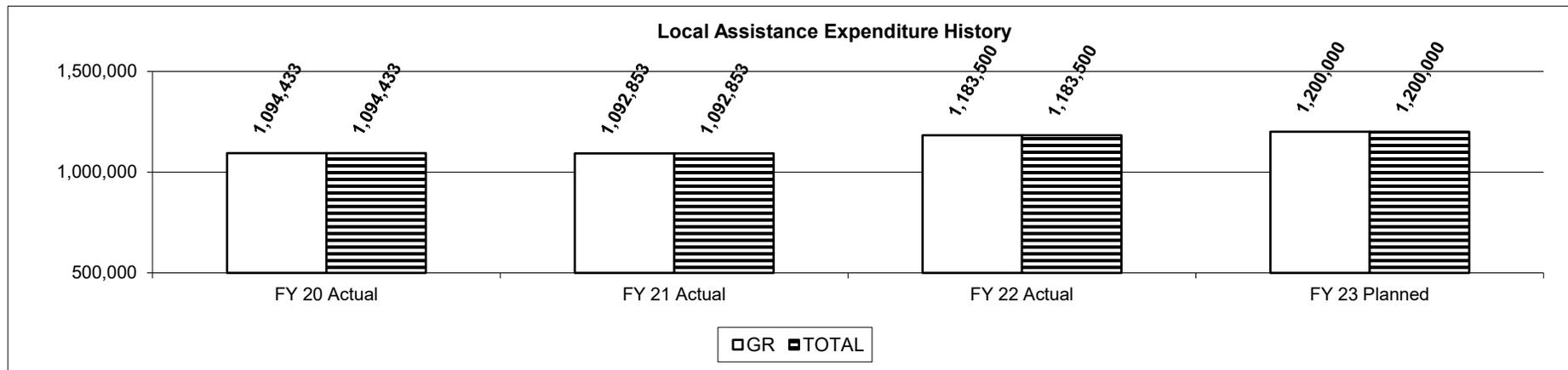
Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

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): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

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

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

N/A

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

Section X, Article 14, Constitution of Missouri, Chapters 53, 137, and 138 RSMo

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

N/A

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

N/A

NEW DECISION ITEM

RANK: 6 OF 6

Department - Revenue	Budget Unit 86911C
Division - State Tax Commission	
DI Name - Senior Hearing Officer 1 FTE DI# 1860016	HB Section 4.160

1. AMOUNT OF REQUEST

	FY 2024 Budget Request			
	GR	Federal	Other	Total
PS	65,347	0	0	65,347
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	65,347	0	0	65,347
FTE	1.00	0.00	0.00	1.00

	FY 2024 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	39,425	0	0	39,425
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

Other Funds:
Non-Counts:

Other Funds:
Non-Counts:

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: _____	

NEW DECISION ITEM

RANK: 6 OF 6

<u>Department - Revenue</u>	<u>Budget Unit 86911C</u>
<u>Division - State Tax Commission</u>	
<u>DI Name - Senior Hearing Officer 1 FTE</u> <u>DI# 1860016</u>	<u>HB Section 4.160</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.

This funding will provide for the continuation of the Commission's role in ensuring uniform and equitable assessments of taxable tangible property pursuant to Article X, Section 3 and 14 of the Missouri Constitution. The requested funding provides for 1 FTE, who will be designated as a Senior Hearing Officer within the Legal Section of the STC. Under Chapter 138 and Chapter 536 of the Revised Statutes of Missouri, the Senior Hearing Officer will serve as the equivalent of an administrative law judge and will be assigned thousands of contested cases per tax cycle. Over the last decade, the STC has received on average of more than 10,500 appeals every cycle with some cycles exceeding 15,000 appeals. In the 2021-2022 cycle, the STC has already received approximately 14,000 appeals, and the cycle does not end until December 31, 2022. County assessment officials determine the value and classification of property for property tax purposes for their respective counties. All Missouri taxpayers, which includes individuals and business entities, who disagree with the assessment determination have the right to appeal those determinations to the State Tax Commission. The State Tax Commission employs Senior Hearing Officers who conduct hearings to determine the proper assessment of a taxpayer's property. The Senior Hearing Officers render individualized written decisions that include findings of fact and conclusions of law; if a taxpayer disagrees with the decision, the taxpayer has the right to appeal that decision to the Commissioners. The Commissioners render a decision. If the taxpayer disagrees with the decision, the taxpayer can appeal through the Missouri Judicial Court system.

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.)

Since the inception of mandated statewide reassessment in 1979, the State Tax Commission has provided a fair and unbiased appeals process for taxpayers and county assessment officials. The derivation of funding requested is based on extensive experience the Commission possesses in providing this appeal process for over 30 years. The request for the 1 FTE would provide an increased staff level for this section from FY-2023 but still represents a decreased staff level for this section from the 1980s, 1990s, and early 2000s. Ad valorem taxation of property in Missouri accounts for approximately \$8 billion in annual revenue to support local services, such as public school districts, ambulance and fire protection districts, and libraries. This is a complicated, complex, and unique area within Missouri law enshrined in the Missouri Constitution and the Revised Statutes of Missouri. The provision of an additional FTE in FY-24 and beyond would assist the section in providing quicker, more efficient determinations of outcomes of appeals for taxpayers, assessors, and local taxing districts so that local tax dollars can be quickly and efficiently distributed and local services can continue uninterrupted. Because appeals are litigation before an administrative tribunal and involve the determination of facts and conclusions based upon the law applied to the facts, automation of the appeals process is limited and does not reduce the need for the additional 1 FTE to preside over and decide appeals.

NEW DECISION ITEM

RANK: 6 OF 6

Department - Revenue	Budget Unit <u>86911C</u>
Division - State Tax Commission	
DI Name - Senior Hearing Officer 1 FTE	DI# <u>1860016</u>
	HB Section <u>4.160</u>

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
Total PS	65,347	1.0	0	0.0	0	0.0	65,347	1.0	0
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	65,347	1.0	0	0.0	0	0.0	65,347	1.0	0

NEW DECISION ITEM

RANK: 6 OF 6

Department - Revenue		Budget Unit <u>86911C</u>							
Division - State Tax Commission		HB Section <u>4.160</u>							
DI Name - Senior Hearing Officer 1 FTE		DI# 1860016							
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		
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

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
STATE TAX COMMISSION								
SENIOR HEARING OFFICER 1 FTE - 1860016								
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	65,347	1.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	65,347	1.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$65,347	1.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$65,347	1.00		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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
ASSESSMENT MAINTENANCE									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	10,594,512	0.00	11,155,433	0.00	11,155,433	0.00	0	0.00	
TOTAL - PD	10,594,512	0.00	11,155,433	0.00	11,155,433	0.00	0	0.00	
TOTAL	10,594,512	0.00	11,155,433	0.00	11,155,433	0.00	0	0.00	
ASMNT MNT \$3.45/PARCEL 2022 CT - 1860015									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	571,600	0.00	0	0.00	
TOTAL - PD	0	0.00	0	0.00	571,600	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	571,600	0.00	0	0.00	
GRAND TOTAL	\$10,594,512	0.00	\$11,155,433	0.00	\$11,727,033	0.00	\$0	0.00	

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
Core - Assessment Maintenance	HB Section <u>4.165</u>

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 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	11,155,433	0	0	11,155,433	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	11,155,433	0	0	11,155,433	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: _____

2. CORE DESCRIPTION

Section 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 \$11,155,433 will provide reimbursements to counties at \$3.30 per parcel based upon the 2021 parcel count of 3,380,434.

The median cost per parcel required to implement the statewide assessment program stands at \$19.46. The core request provides funding to pay for 12% of the actual cost required to assess property in the State of Missouri with the balance of 88% being borne by local government and public school districts. Property tax revenues in 2021 were approximately \$8.96 billion, of which roughly \$6.7 billion provides funding to local public schools.

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

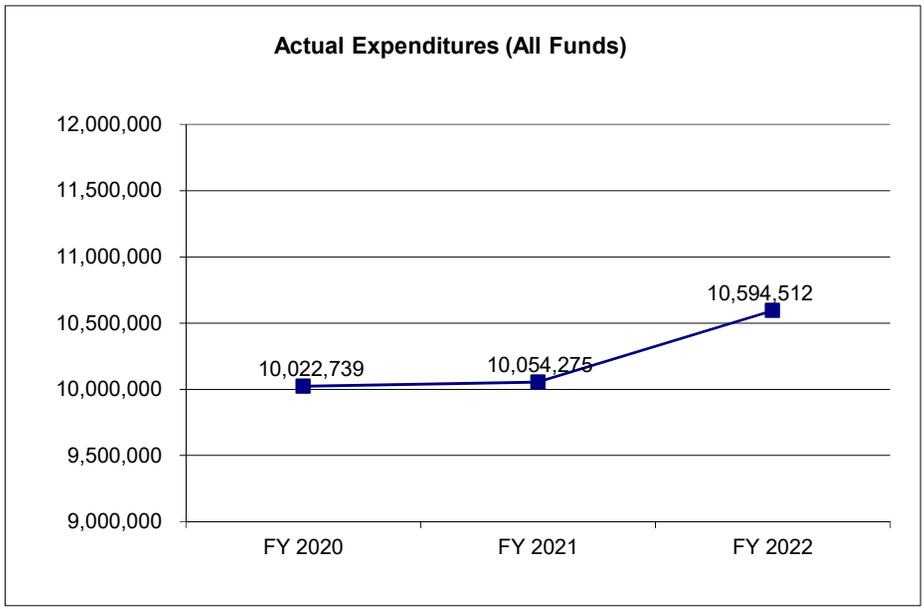
Assessment Maintenance

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
Core - Assessment Maintenance	HB Section <u>4.165</u>

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	10,022,739	10,054,275	10,595,322	11,155,433
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	10,022,739	10,054,275	10,595,322	11,155,433
Actual Expenditures (All Funds)	10,022,739	10,054,275	10,594,512	N/A
Unexpended (All Funds)	0	0	810	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:

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	10,594,512	0.00	11,155,433	0.00	11,155,433	0.00	0	0.00
TOTAL - PD	10,594,512	0.00	11,155,433	0.00	11,155,433	0.00	0	0.00
GRAND TOTAL	\$10,594,512	0.00	\$11,155,433	0.00	\$11,155,433	0.00	\$0	0.00
GENERAL REVENUE	\$10,594,512	0.00	\$11,155,433	0.00	\$11,155,433	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

NEW DECISION ITEM

RANK: 5 OF 6

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
DI Name - Asmnt Mnt \$3.45/parcel 2022 Ct DI# 1860015	HB Section <u>4.165</u>

1. AMOUNT OF REQUEST

	FY 2024 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	571,600	0	0	571,600
TRF	0	0	0	0
Total	571,600	0	0	571,600
FTE	0.00	0.00	0.00	0.00

	FY 2024 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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

Other Funds:
Non-Counts:

Other Funds:
Non-Counts:

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 jurisdiction with up to 60% 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. County assessment program costs range from \$11.44 to \$37.88 per parcel, with a median cost per parcel of \$20.40, and costs continue to increase. This request in the amount of \$571,600, and the core request of \$11,155,433, will provide funding at \$3.45 per parcel utilizing the 2022 parcel count of 3,399,140 for FY-2024. The increase in parcel count from 2021 to 2022 is

NEW DECISION ITEM

RANK: 5 OF 6

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
DI Name - Asmnt Mnt \$3.45/parcel 2022 Ct DI# 1860015	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.)

3,399,140 parcels x \$3.45 per parcel = \$11,727,033, less core request of \$11,155,433 = \$571,600.

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		
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>571,600</u>		<u>0</u>		<u>0</u>		<u>571,600</u>		<u>0</u>
Total PSD	<u>571,600</u>		<u>0</u>		<u>0</u>		<u>571,600</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>571,600</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>571,600</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 5 OF 6

Department - Revenue		Budget Unit <u>87016C</u>							
Division - State Tax Commission									
DI Name - Asmnt Mnt \$3.45/parcel 2022 Ct		DI# 1860015		HB Section <u>4.165</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
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									
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>

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:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ASSESSMENT MAINTENANCE								
ASMNT MNT \$3.45/PARCEL 2022 CT - 1860015								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	571,600	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	571,600	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$571,600	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$571,600	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

STATE LOTTERY COMMISSION

Overview

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is to help fund educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

FY 22 ticket sales exceeded \$1 billion for the twelfth 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 \$400 million.

Over the past 37 years, the Lottery has sold \$29.1 billion in product and transferred profits of \$7.4 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 37-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to 3.2 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: FY24 Budget

DEPARTMENT:	<i>Missouri Lottery</i>
DIRECTOR:	<i>TBD; Judy Martin is currently serving as interim director</i>
DEPARTMENT ASPIRATION:	We will be an innovative leader in the Lottery industry and a trusted and valued partner for public education.
HIGHLIGHTS FROM FY22	<ul style="list-style-type: none"> •We transferred \$400 million to education in FY 22, the highest in Lottery history. •Lottery sales were\$1.8 billion in FY 22, tied with FY 21 as the highest in Lottery history. •Lottery administrative expenses were 3.40% of sales in FY 21, compared to the FY 21 U.S. Lottery industry average of 6.02%. •The Lottery received an "Excellent" state audit rating in December 2020 for the audit of the two years ended June 30, 2020. 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 22 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.
FY23 PRIORITIES	<ul style="list-style-type: none"> •Explore optimization of our portfolio through product changes, new innovations, new partnerships and new player touchpoints. •Continued expansion of succession plan to mitigate business interruption and develop and retain high-potential employees; continued emphasize on reducing employee turnover; continue implementing employee development plans to improve employee satisfaction; continue providing employees with career guidance and encouragement through formal mentor partnerships. •Continued development and implementation of new and alternative sales and payment channels at retail.
FY24 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.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 87212C	DEPARTMENT: REVENUE
BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION	
HOUSE BILL SECTION: 4.175	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 - \$807,607- 10% Expense and Equipment - \$696,380 - 10% Vendor Costs - \$2,937,148 - 10% Pull-Tab Costs - \$919,439 - 10%

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

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at \$250,000 to \$1,000,000	Potential use estimated at \$250,000 to \$1,000,000

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
LOTTERY COMMISSION - OPERATIN									
CORE									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	7,436,210	153.69	8,076,065	153.50	8,076,065	153.50	0	0.00	
TOTAL - PS	7,436,210	153.69	8,076,065	153.50	8,076,065	153.50	0	0.00	
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	49,263,205	0.00	46,320,216	0.00	46,320,216	0.00	0	0.00	
TOTAL - EE	49,263,205	0.00	46,320,216	0.00	46,320,216	0.00	0	0.00	
PROGRAM-SPECIFIC									
LOTTERY ENTERPRISE	43,664	0.00	9,450	0.00	9,450	0.00	0	0.00	
TOTAL - PD	43,664	0.00	9,450	0.00	9,450	0.00	0	0.00	
TOTAL	56,743,079	153.69	54,405,731	153.50	54,405,731	153.50	0	0.00	
Vendor Pmt Cost to Continue - 1860090									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	0	0.00	5,306,592	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	5,306,592	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	5,306,592	0.00	0	0.00	
Lottery Advertising Increase - 1860091									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	0	0.00	7,600,000	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	7,600,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	7,600,000	0.00	0	0.00	
Lottery Sponsorships Increase - 1860092									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	0	0.00	1,884,993	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	1,884,993	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	1,884,993	0.00	0	0.00	
GRAND TOTAL	\$56,743,079	153.69	\$54,405,731	153.50	\$69,197,316	153.50	\$0	0.00	

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CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.175
Core -	OPERATING		

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	8,076,065	8,076,065	PS				0
EE	0	0	46,320,216	46,320,216	EE				0
PSD	0	0	9,450	9,450	PSD				0
TRF	0	0	0	0	TRF				0
Total	<u>0</u>	<u>0</u>	<u>54,405,731</u>	<u>54,405,731</u>	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	153.50	153.50	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	5,338,600	5,338,600	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: Lottery Enterprise Fund (0657)

Other Funds:

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments, advertising, and responsible gaming messaging to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri businesss and entertaining millions.

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

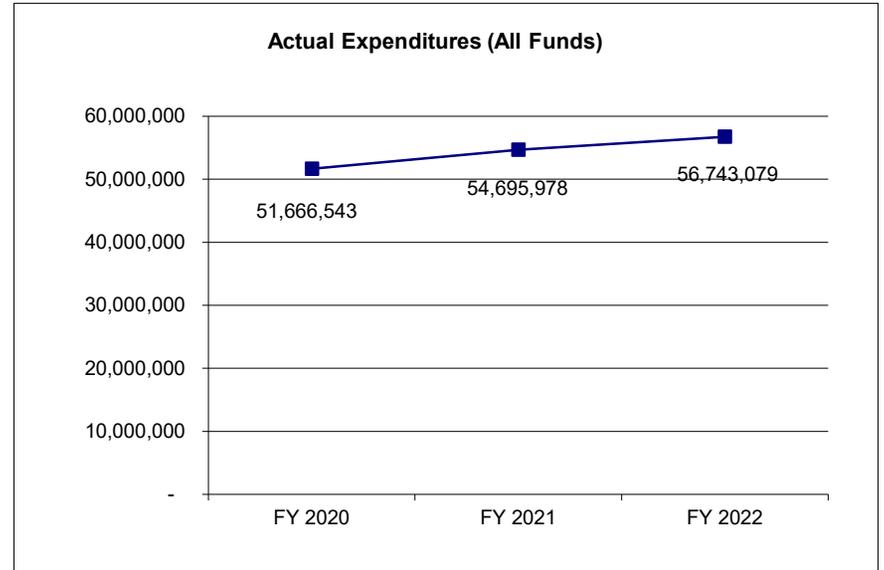
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING	HB Section	4.175

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	59,859,377	59,501,090	60,836,645	54,405,731
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	59,859,377	59,501,090	60,836,645	N/A
Actual Expenditures (All Funds)	51,666,543	54,695,978	56,743,079	N/A
Unexpended (All Funds)	8,192,834	4,805,112	4,093,566	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	8,192,834	4,805,112	4,093,566	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 \$3,000,000 in FY 21 and \$5,359,864 in FY 22 for sales-related vendor costs due to removal of estimated "E" appropriation 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. Advertising appropriation was reduced from \$5 million in FY 20 to \$1.5 million in FY 21 to \$400,000 in FY 22.

CORE RECONCILIATION DETAIL

STATE
 LOTTERY COMMISSION - OPERATING

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	153.50	0	0	8,076,065	8,076,065	
	EE	0.00	0	0	46,320,216	46,320,216	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	54,405,731	54,405,731	
DEPARTMENT CORE REQUEST							
	PS	153.50	0	0	8,076,065	8,076,065	
	EE	0.00	0	0	46,320,216	46,320,216	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	54,405,731	54,405,731	
GOVERNOR'S RECOMMENDED CORE							
	PS	153.50	0	0	8,076,065	8,076,065	
	EE	0.00	0	0	46,320,216	46,320,216	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	54,405,731	54,405,731	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
DIVISION DIRECTOR	198,417	2.04	204,459	2.00	305,459	3.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	226,176	3.00	244,739	3.00	244,739	3.00	0	0.00
MISCELLANEOUS TECHNICAL	23,754	0.42	28,964	0.00	28,964	0.50	0	0.00
MISCELLANEOUS PROFESSIONAL	92,129	1.44	76,400	0.00	92,400	0.50	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	48,009	0.50	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	52,392	1.00	57,022	1.00	57,022	1.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	130,852	1.00	137,310	1.00	137,310	1.00	0	0.00
ADMIN SUPPORT ASSISTANT	173,595	6.13	196,200	6.00	196,200	6.00	0	0.00
LEAD ADMIN SUPPORT ASSISTANT	150,347	4.08	168,905	4.00	168,905	3.00	0	0.00
ADMIN SUPPORT PROFESSIONAL	315,734	7.81	340,048	8.00	340,048	8.00	0	0.00
RESEARCH/DATA ANALYST	212,762	4.11	216,511	4.00	216,511	4.00	0	0.00
RESEARCH DATA ANALYSIS SPV/MGR	68,852	1.00	70,028	1.00	70,028	1.00	0	0.00
STORES/WAREHOUSE ASSOCIATE	95,664	3.00	103,346	3.00	103,346	3.00	0	0.00
SENIOR MULTIMEDIA SPECIALIST	50,170	1.02	51,545	1.00	51,545	1.00	0	0.00
PUBLIC RELATIONS COORDINATOR	186,346	3.98	198,002	4.00	198,002	4.00	0	0.00
SENIOR ACCOUNTS ASSISTANT	146,514	4.03	151,153	4.00	151,153	4.00	0	0.00
INTERMEDIATE ACCOUNTANT	87,148	1.90	97,161	2.00	97,161	2.00	0	0.00
ACCOUNTANT SUPERVISOR	129,963	2.00	134,498	2.00	134,498	2.00	0	0.00
ACCOUNTANT MANAGER	99,309	1.00	104,274	1.00	104,274	1.00	0	0.00
AUDITOR	51,302	1.00	53,831	1.00	53,831	1.00	0	0.00
HUMAN RESOURCES MANAGER	69,073	1.00	72,529	1.00	72,529	1.00	0	0.00
ASSOC APPLICATIONS DEVELOPER	100,864	2.01	105,149	2.00	105,149	2.00	0	0.00
APPLICATIONS DEVELOPER	112,095	2.02	119,243	2.00	119,243	2.00	0	0.00
SENIOR APPLICATIONS DEVELOPER	40,311	0.65	61,760	1.00	61,760	1.00	0	0.00
APPLICATIONS DEVELOPMENT SPEC	80,859	1.00	84,852	1.00	84,852	1.00	0	0.00
DIR STRATEGY & PLANNING LVL 2	88,182	1.00	92,779	1.00	92,779	1.00	0	0.00
SENIOR BUSINESS ANALYST	61,532	1.00	63,300	1.00	63,300	1.00	0	0.00
NETWORK INFRASTRUCTURE TECH	38,355	1.00	36,722	1.00	36,722	1.00	0	0.00
NETWORK INFRASTRUCTURE SPEC	0	0.00	659	0.00	0	0.00	0	0.00
NETWORK INFRASTRUCTURE ARCHTCT	65,490	1.00	66,605	1.00	66,605	1.00	0	0.00
NETWORK INFRASTRUCTURE SPV	72,156	1.00	72,917	1.00	72,917	1.00	0	0.00
QUALITY CONTROL SPECIALIST	111,171	2.08	110,628	2.00	110,628	2.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
SYSTEMS ADMINISTRATION TECH	39,640	1.00	40,395	1.00	40,395	1.00	0	0.00
SR SYSTEMS ADMINISTRATION SPEC	67,547	1.00	70,113	1.00	70,113	1.00	0	0.00
CYBERSECURITY ANALYST	36,417	0.70	55,216	1.00	55,216	1.00	0	0.00
CLIENT SUPPORT TECH-TIER 1	0	0.00	73,713	2.00	0	0.00	0	0.00
CLIENT SUPPORT TECH-TIER 2	165,987	4.03	99,539	2.00	173,911	4.00	0	0.00
LOTTERY SECURITY SPECIALIST	157,862	3.00	183,454	3.00	183,454	3.00	0	0.00
LOTTERY SECURITY MANAGER	74,182	1.00	77,015	1.00	77,015	1.00	0	0.00
LOTTERY MKTNG & PROMOTIONS MGR	292,628	5.04	303,460	5.00	303,460	5.00	0	0.00
LOTTERY CUSTOMER SERVICE SPEC	201,302	6.67	263,076	7.50	263,076	7.50	0	0.00
LOTTERY INSIDE SALES SPEC	258,964	7.54	286,138	8.00	286,138	8.00	0	0.00
LOTTERY INSIDE SALES TEAM MGR	74,303	1.81	86,626	2.00	86,626	2.00	0	0.00
LOTTERY FIELD REPRESENTATIVE	1,690,803	40.55	1,936,082	41.00	1,920,082	41.00	0	0.00
LOTTERY DSTRCT/CORP SALES MGR	433,907	8.28	454,464	8.00	454,464	8.00	0	0.00
LOTTERY SALES MANAGER	511,002	7.81	570,333	8.00	469,333	7.00	0	0.00
MAINTENANCE/GROUNDS SUPERVISOR	52,143	1.04	54,902	1.00	54,902	1.00	0	0.00
TOTAL - PS	7,436,210	153.69	8,076,065	153.50	8,076,065	153.50	0	0.00
TRAVEL, IN-STATE	60,936	0.00	145,787	0.00	145,787	0.00	0	0.00
TRAVEL, OUT-OF-STATE	40,808	0.00	72,900	0.00	72,900	0.00	0	0.00
FUEL & UTILITIES	82,557	0.00	120,775	0.00	120,775	0.00	0	0.00
SUPPLIES	1,023,482	0.00	921,827	0.00	921,827	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	202,056	0.00	197,293	0.00	197,293	0.00	0	0.00
COMMUNICATION SERV & SUPP	319,229	0.00	341,600	0.00	341,600	0.00	0	0.00
PROFESSIONAL SERVICES	44,506,468	0.00	41,248,764	0.00	41,248,764	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	59,407	0.00	54,000	0.00	54,000	0.00	0	0.00
M&R SERVICES	1,695,233	0.00	1,065,655	0.00	1,415,655	0.00	0	0.00
COMPUTER EQUIPMENT	237,711	0.00	528,500	0.00	528,500	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	203,450	0.00	203,450	0.00	0	0.00
OFFICE EQUIPMENT	11,663	0.00	46,535	0.00	46,535	0.00	0	0.00
OTHER EQUIPMENT	299,216	0.00	521,703	0.00	36,703	0.00	0	0.00
PROPERTY & IMPROVEMENTS	78,282	0.00	309,000	0.00	309,000	0.00	0	0.00
BUILDING LEASE PAYMENTS	66,369	0.00	119,750	0.00	119,750	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	174,547	0.00	128,950	0.00	143,950	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
MISCELLANEOUS EXPENSES	405,241	0.00	293,727	0.00	413,727	0.00	0	0.00
TOTAL - EE	49,263,205	0.00	46,320,216	0.00	46,320,216	0.00	0	0.00
REFUNDS	43,664	0.00	9,450	0.00	9,450	0.00	0	0.00
TOTAL - PD	43,664	0.00	9,450	0.00	9,450	0.00	0	0.00
GRAND TOTAL	\$56,743,079	153.69	\$54,405,731	153.50	\$54,405,731	153.50	\$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	\$56,743,079	153.69	\$54,405,731	153.50	\$54,405,731	153.50		0.00

PROGRAM DESCRIPTION

Department **REVENUE**

HB Section(s): 4.175-4.190

Program Name **MISSOURI LOTTERY COMMISSION**

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

1a. What strategic priority does this program address?

Helps fund public education.

1b. What does this program do?

The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits to the Lottery Proceeds Fund for appropriation.

The Missouri Lottery Commission is a revenue source for Missouri public education. Lottery operating appropriations allow the Commission to expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education.

Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.

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

- 1) Lottery Retailers - 4,700 Lottery Retailers across the state received \$104.5 million in retailer commissions and incentives in FY 2022 (unaudited).
- 2) Lottery Players - \$1.3 billion paid to players in prizes in FY 2022 (unaudited).
- 3) Minority and Women-owned Businesses - \$17.0 million and \$6.6 million to minority and women-owned businesses, respectively, in FY 2022, for participation rates of 11.18% and 4.32% respectively.

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

- 1) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2022 sales were \$1.8 billion (unaudited), tied with FY 21 for the highest in Missouri Lottery history.
- 2) Retailer Satisfaction - 2022 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.28 out of 5.
- 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.

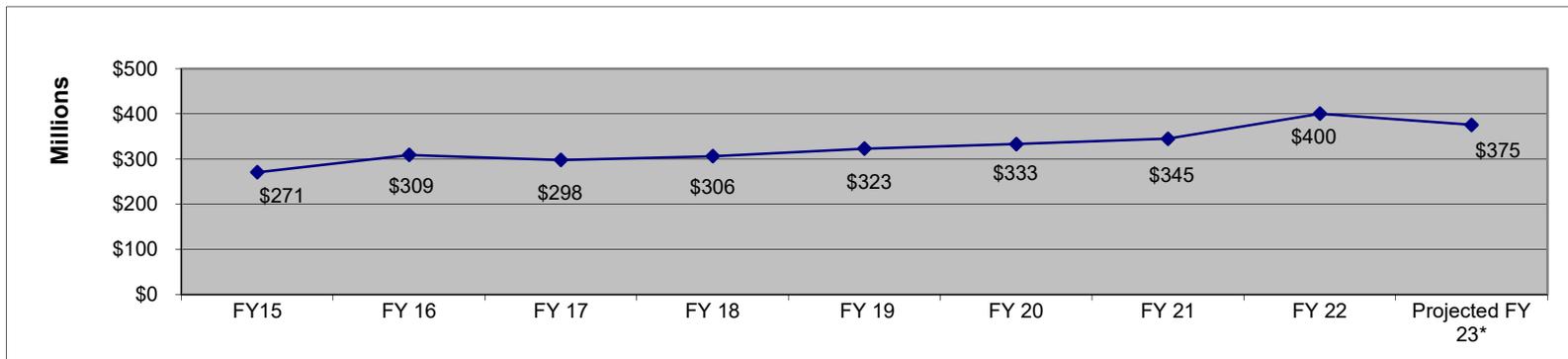
PROGRAM DESCRIPTION

Department	REVENUE	HB Section(s): <u>4.175-4.190</u>
Program Name	MISSOURI LOTTERY COMMISSION	
Program is found in the following core budget(s): <u>LOTTERY - OPERATING - OTHER FUNDS</u>		

- 4) Statutory audits - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm, consistently receiving "Excellent" ratings from the SAO and unmodified opinions from the independent CPA firm. The most recent SAO audit, covering the two years ended June 30, 2020, 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 22 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. Annual Comprehensive Financial Reports can be found on our website.
- 6) Security and Risk Management - Missouri Lottery is the first U.S. lottery to achieve the World Lottery Association's Level 2 certification for security and risk management. The Level 2 certification is based on the effective management of security and integrity, using four key components: ISO/IEC 27001 international standards for information security; lottery-specific security processes and controls; requirements for products offered by the lottery; and controls required for offering games run by the Multi-State Lottery Association (MUSL). The Lottery's information system has also been certified by MSECBC, an accredited Management Systems Certification Body.

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

1.) Annual Transfers to Education



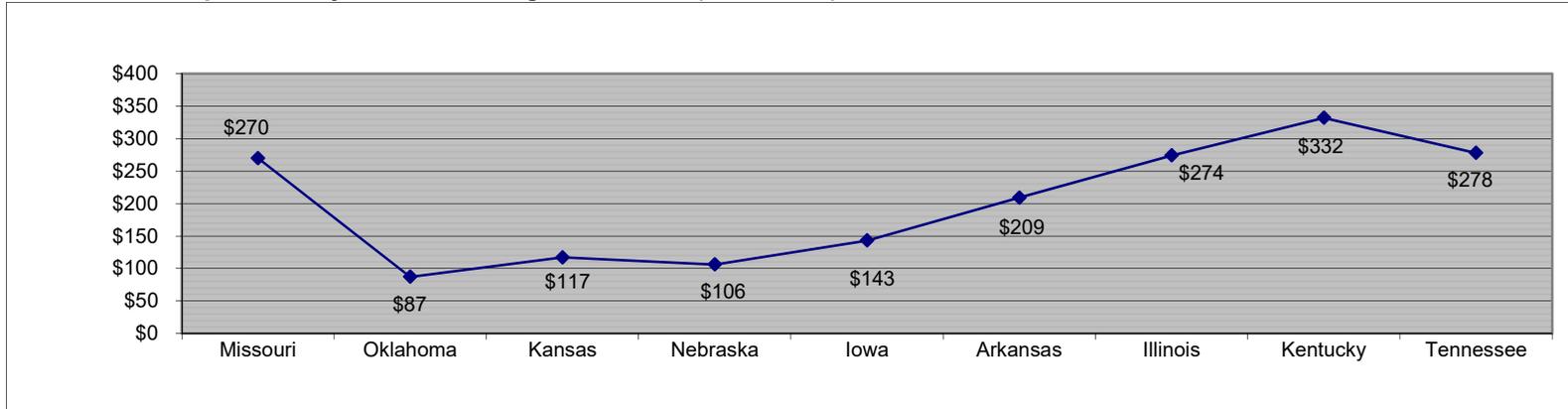
*Projected FY 23 is calculated as the previous five years' average plus 1% in order to neutralize/counterbalance fluctuations from jackpots and product mix in any one year, plus FY 22 proceeds not transferred until FY 23 of \$39.3 million

PROGRAM DESCRIPTION

Department **REVENUE**
Program Name **MISSOURI LOTTERY COMMISSION**
Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

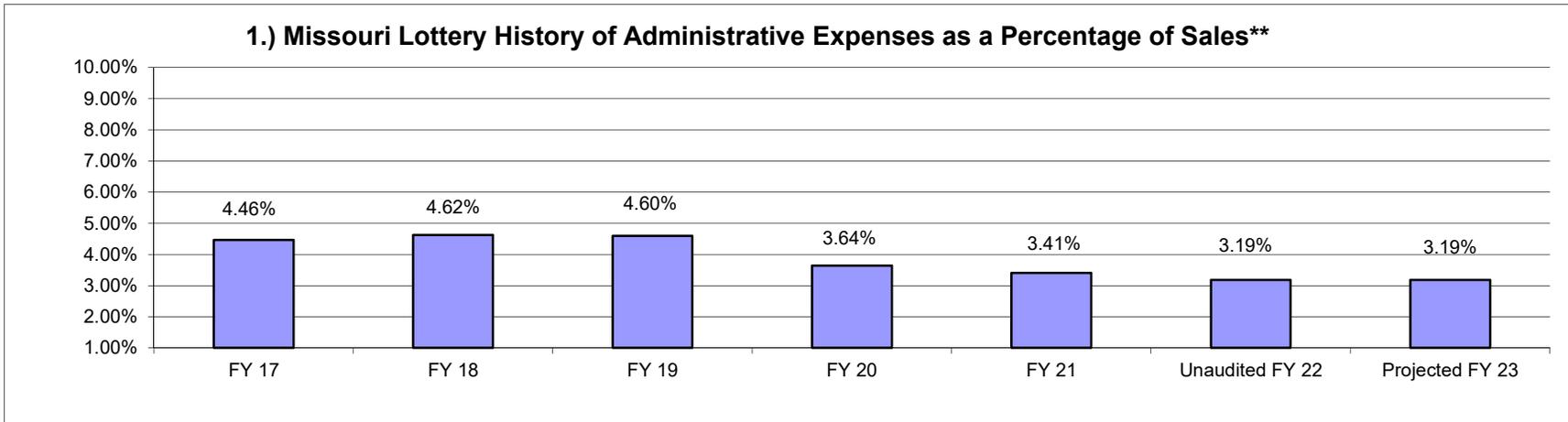
HB Section(s): 4.175-4.190

2.) FY 2021 Per Capita Lottery Sales of Contiguous States (Unaudited)



3.) State Tax Withholdings and Debt Offsets on Lottery Winnings - In FY 2022, the Lottery remitted \$5.1 million in state tax withholdings to Missouri Department of Revenue and \$1.2 million in debt offsets to various state agencies from Lottery prize winnings.

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



**Administrative expenses include ticket costs and related vendor fees, wages and benefits, depreciation, advertising and other general and administrative costs.

PROGRAM DESCRIPTION

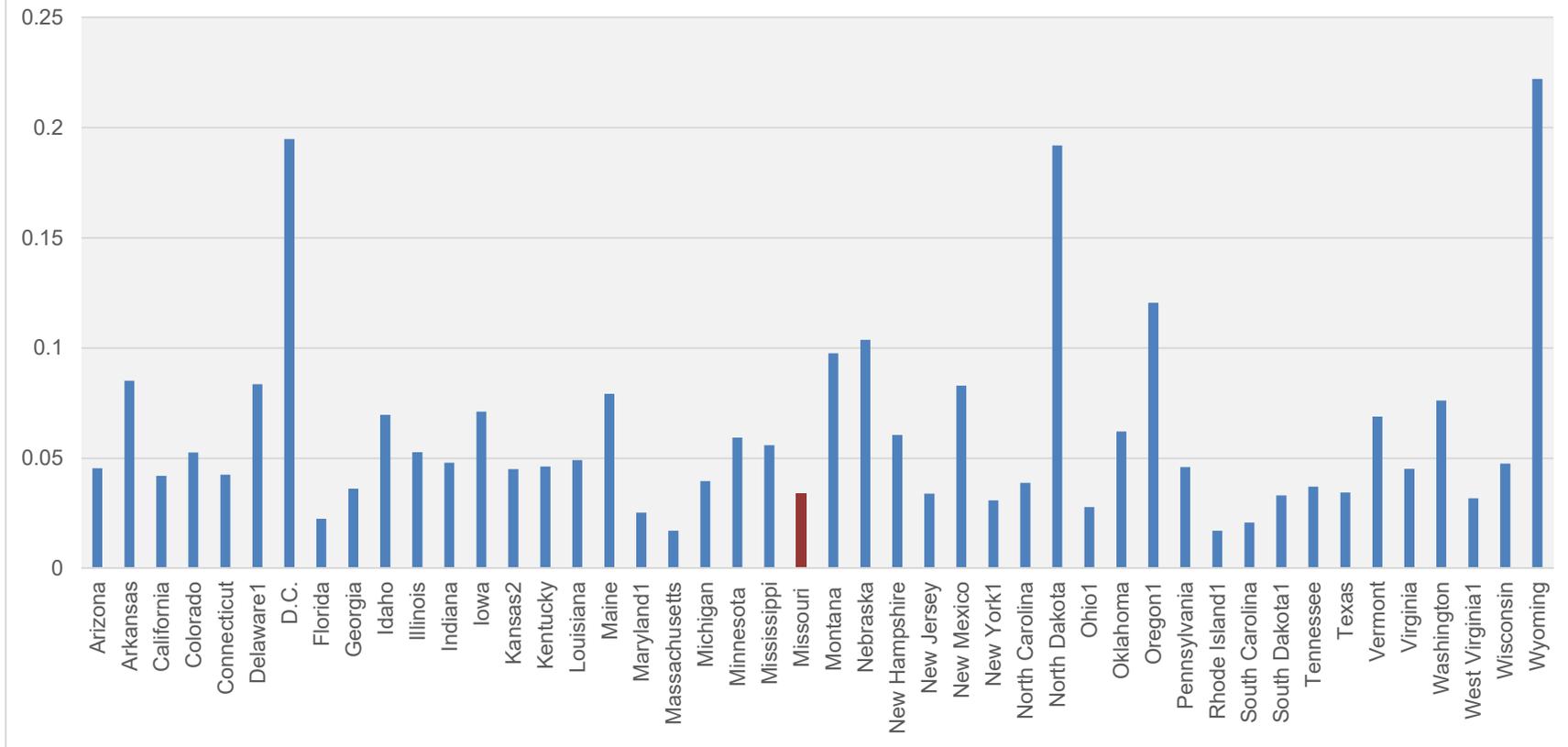
Department **REVENUE**

HB Section(s): 4.175-4.190

Program Name **MISSOURI LOTTERY COMMISSION**

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

1a.) Lottery Industry FY21 Administrative Expense as a Percentage of Sales



In FY 21, Missouri Lottery's administrative expenses were 3.4% of sales compared to the FY 21 U.S. Lottery industry average of 6.02%.

Source: *La Fleur's 2022 World Lottery Almanac* © 2022 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

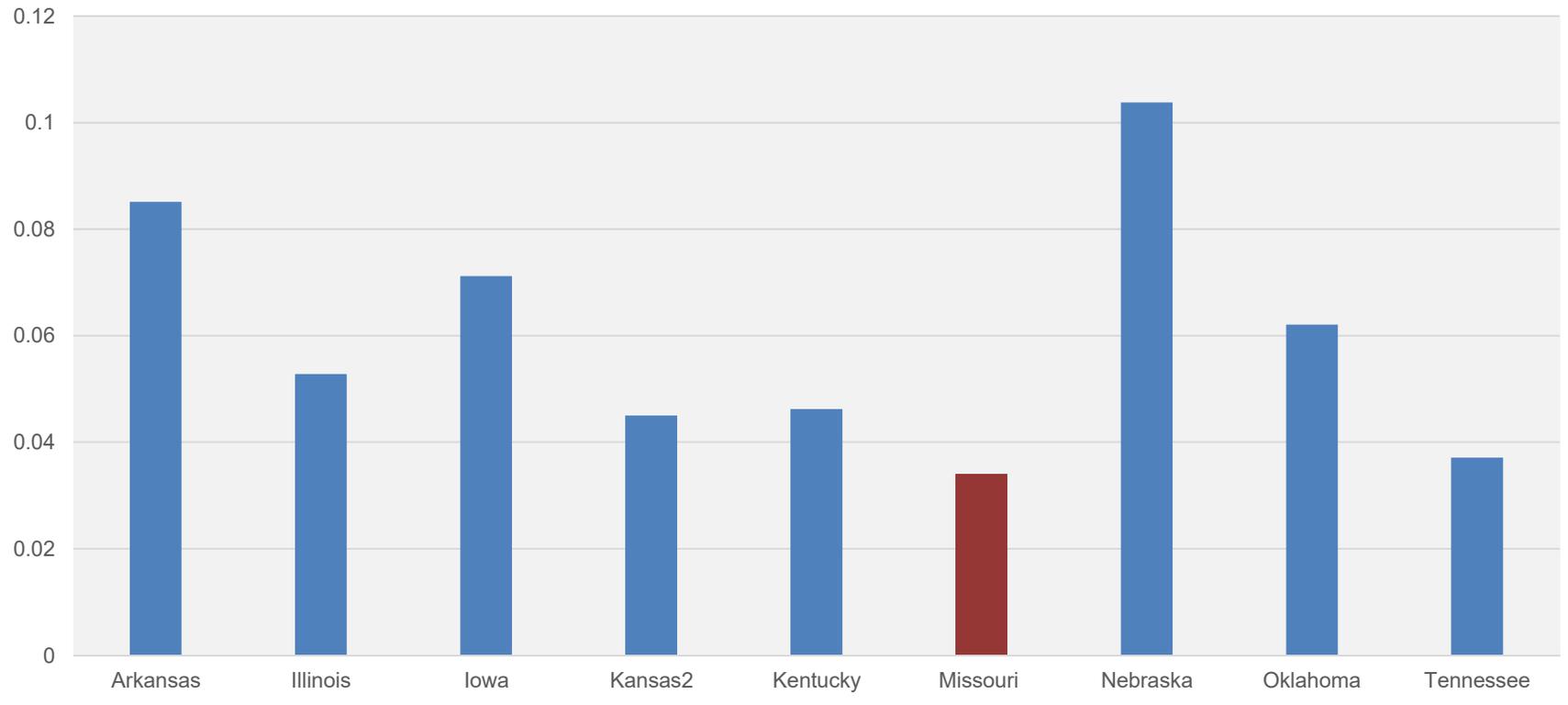
Department REVENUE

HB Section(s): 4.175-4.190

Program Name MISSOURI LOTTERY COMMISSION

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

1b.) Contiguous States FY21 Administrative Expense as a Percentage of Sales



In FY 21, Missouri Lottery's administrative expenses were 3.4% of sales compared to the contiguous state lotteries' average of 6.29%.

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PROGRAM DESCRIPTION

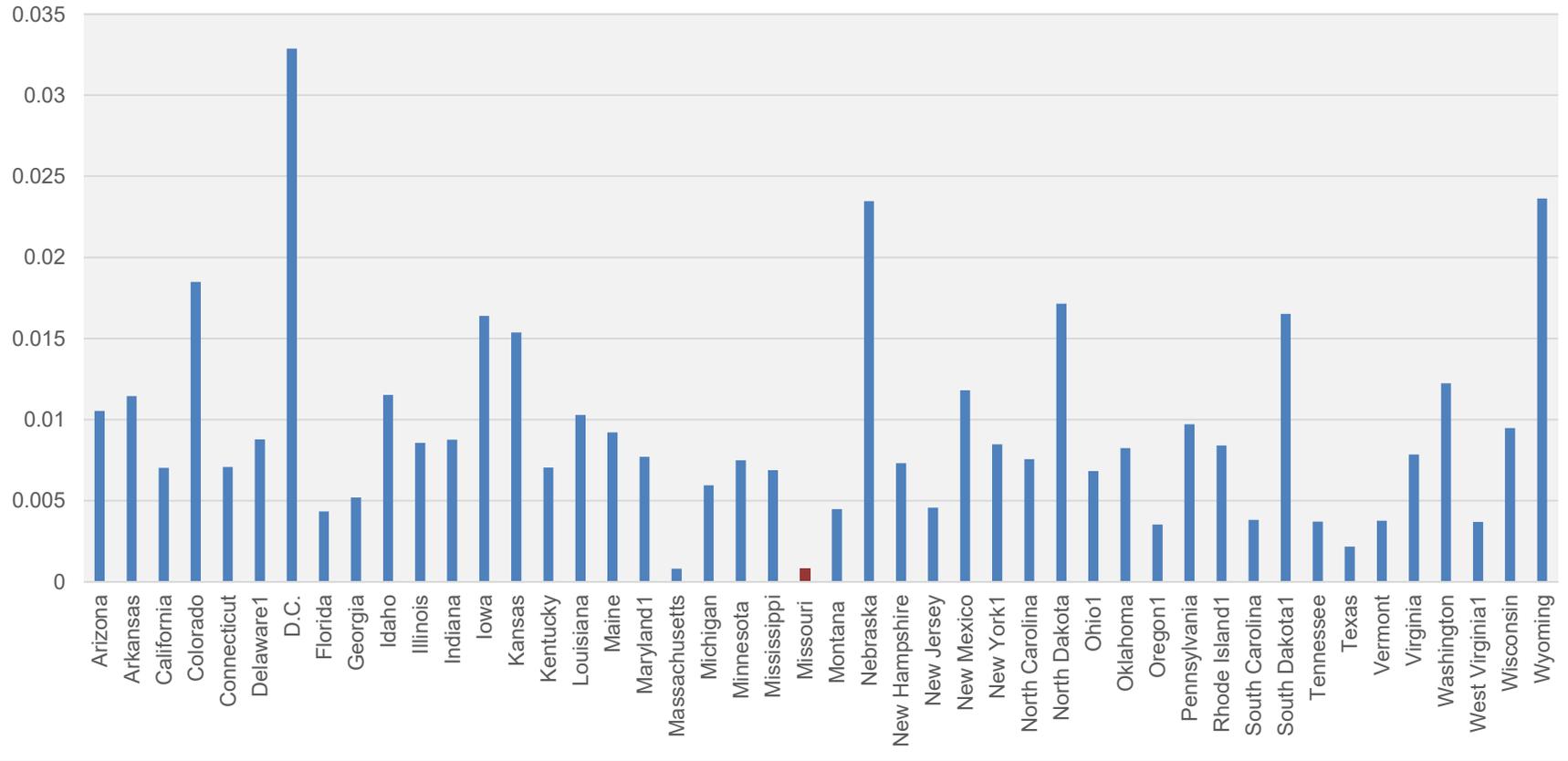
Department **REVENUE**

HB Section(s): 4.175-4.190

Program Name **MISSOURI LOTTERY COMMISSION**

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

2. Lottery Industry FY21 Advertising Budget as a Percentage of Sales



In FY 21, Missouri Lottery's advertising budget was .08% of sales compared to the FY 21 U.S. Lottery industry average of .94%.

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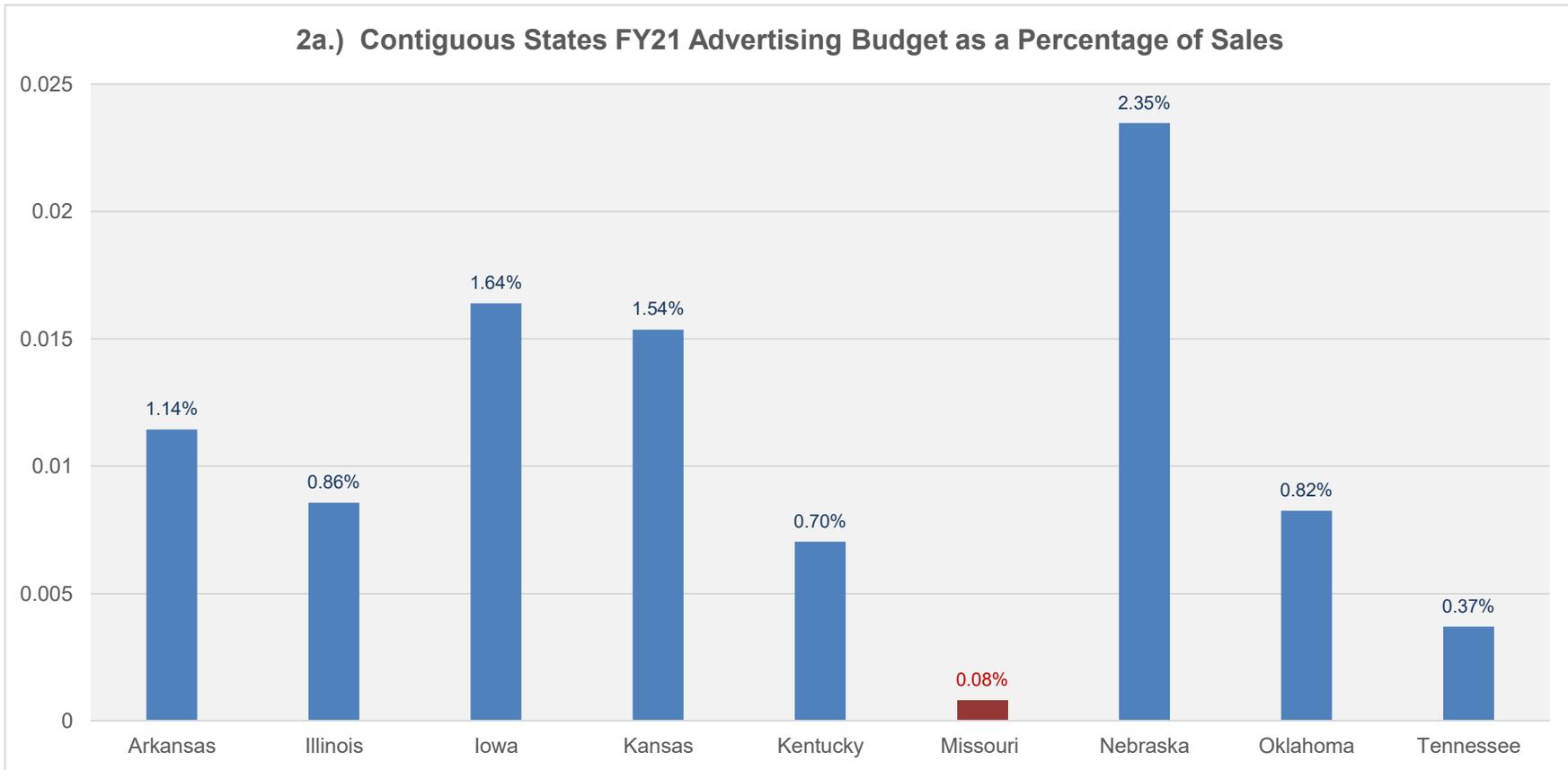
PROGRAM DESCRIPTION

Department REVENUE

HB Section(s): 4.175-4.190

Program Name MISSOURI LOTTERY COMMISSION

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



In FY 21 Missouri Lottery's advertising budget was .08% of sales compared to contiguous state lotteries' average of 1.18%.

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PROGRAM DESCRIPTION

Department REVENUE

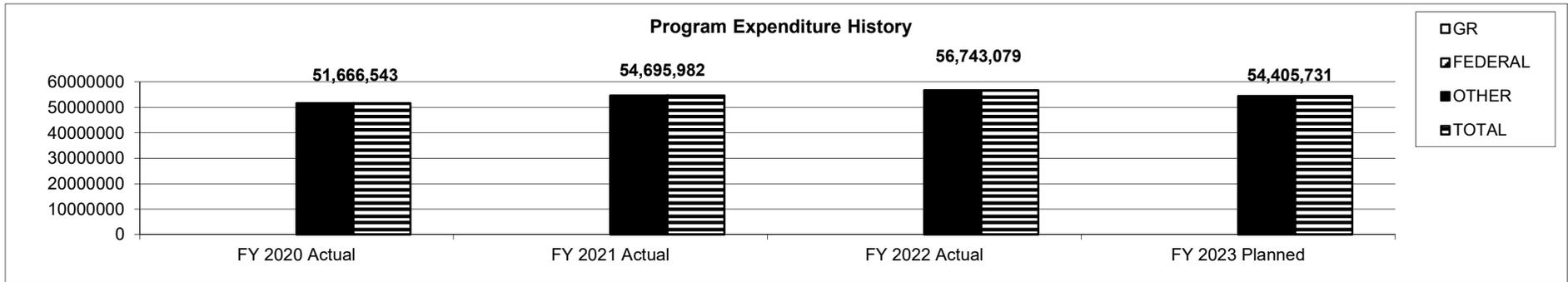
HB Section(s): 4.175-4.190

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

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
LOTTERY COMMISSION - PRIZES									
CORE									
EXPENSE & EQUIPMENT									
STATE LOTTERY FUND	200,277,993	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00	
TOTAL - EE	200,277,993	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00	
TOTAL	200,277,993	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00	
Lottery Prizes Increase - 1860093									
EXPENSE & EQUIPMENT									
STATE LOTTERY FUND	0	0.00	0	0.00	26,202,775	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	26,202,775	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	26,202,775	0.00	0	0.00	
GRAND TOTAL	\$200,277,993	0.00	\$174,075,218	0.00	\$200,277,993	0.00	\$0	0.00	

CORE DECISION ITEM

Department REVENUE	Budget Unit 87213C
Division MISSOURI LOTTERY COMMISSION	
Core - PRIZES	HB Section 4.180

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request				FY 2024 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	0	0
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	0	0
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:

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)

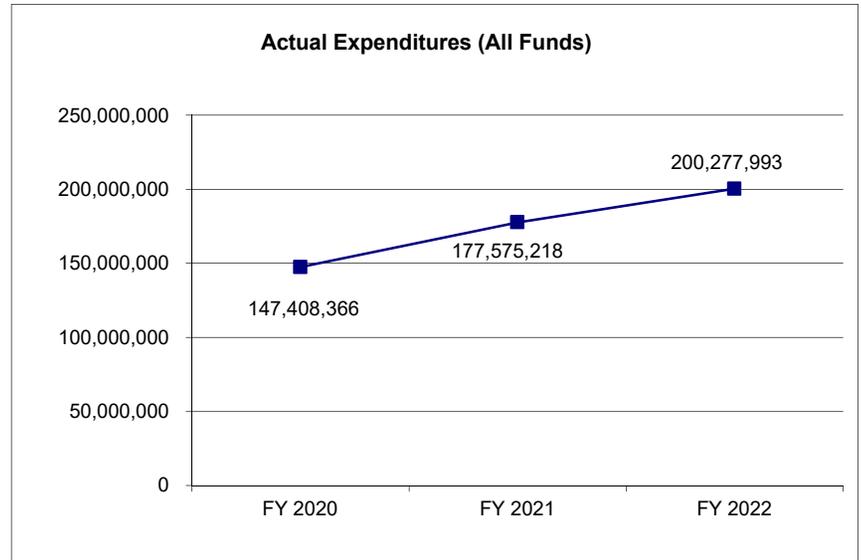
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

Department REVENUE	Budget Unit 87213C
Division MISSOURI LOTTERY COMMISSION	
Core - PRIZES	HB Section 4.180

4. FINANCIAL HISTORY

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Current Yr</u>
Appropriation (All Funds)	174,075,218	177,575,218	202,805,855	174,075,218
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	174,075,218	177,575,218	202,805,855	N/A
Actual Expenditures (All Funds)	147,408,366	177,575,218	200,277,993	N/A
Unexpended (All Funds)	26,666,852	0	2,527,862	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	26,666,852	0	2,527,862	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$3.5 million in FY 21 and \$28,730,637 in FY 22 to pay for prizes associated with higher than expected sales.

CORE RECONCILIATION DETAIL

STATE
 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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	200,277,993	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00
TOTAL - EE	200,277,993	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00
GRAND TOTAL	\$200,277,993	0.00	\$174,075,218	0.00	\$174,075,218	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	\$200,277,993	0.00	\$174,075,218	0.00	\$174,075,218	0.00		0.00

NEW DECISION ITEM
RANK: 1 OF _____

Department REVENUE	Budget Unit 87213C
Division MISSOURI LOTTERY COMMISSION	
DI Name Prizes Increase DI# 1860093	HB Section 4.175

1. AMOUNT OF REQUEST

	FY 2024 Budget Request				FY 2024 Governor's Recommendation				
	GR	Federal	Other	Total	GR	Federal	Other	Total	
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	26,202,775	26,202,775	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	26,202,775	26,202,775	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: State Lottery Fund (0682)

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

This request is necessary to pay Lottery prizes to players and equates to the amount of supplemental funding received and spent in FY 22. The Lottery requests a \$26,202,775 increase to its core prizes budget of \$174,075,218 to reduce or eliminate the dollar amount necessary to be requested through the supplemental budget process. This 15% increase in the core prizes budget correlates directly with a 20% increase in sales since FY 20. Sales were \$1.5 billion in FY 20, \$1.8 billion in FY 21 and \$1.8 billion (unaudited) in FY 22.

NEW DECISION ITEM
RANK: 1 OF _____

Department REVENUE	Budget Unit 87213C
Division MISSOURI LOTTERY COMMISSION	
DI Name Prizes Increase DI# 1860093	HB Section 4.175

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 is necessary to pay Lottery prizes to players and equates to the amount of supplemental funding received and spent in FY 22. The Lottery requests a \$26,202,775 increase to its core prizes budget of \$174,075,218 to reduce or eliminate the dollar amount necessary to be requested through the supplemental budget process. Supplemental funding received and spent in FY 21 was \$3,500,000. No supplemental funding was needed in FY 20.

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
740 - Miscellaneous Expenses					26,202,775		26,202,775		0
Total EE	0		0		26,202,775		26,202,775		0
Grand Total	0	0.0	0	0.0	26,202,775	0.0	26,202,775	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
740 - Miscellaneous Expenses							0		0
Total EE	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 1 OF

Department REVENUE	Budget Unit <u>87213C</u>
Division MISSOURI LOTTERY COMMISSION	
DI Name Prizes Increase DI# <u>1860093</u>	HB Section <u>4.175</u>

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

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

- 1) Lottery Retailers - 4,700 Lottery Retailers across the state received \$104.5 million in retailer commissions and incentives in FY 2022 (unaudited).
- 2) Lottery Players - \$1.3 billion paid to players in prizes in FY 2022 (unaudited).
- 3) Minority and Women-owned Businesses - \$17.0 million and \$6.6 million to minority and women-owned businesses, respectively, in FY 2022, for participation rates of 11.18% and 4.32% respectively.

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

- 1) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2022 sales exceeded \$1.8 billion (unaudited), tied with FY 21 for the highest in Missouri Lottery history.
- 2) Retailer Satisfaction - 2022 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.28 out of 5.
- 3) Responsible Gaming - Missouri Lottery has achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who classify themselves as problem gamblers.
- 4) Statutory audits - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm, consistently receiving "Excellent" ratings from the SAO and unmodified opinions from the independent CPA firm. The most recent SAO audit, covering the two years ended June 30, 2020, 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 22 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. Annual Comprehensive Financial Reports can be found on our website.

NEW DECISION ITEM
RANK: 1 OF

Department REVENUE	Budget Unit <u>87213C</u>
Division MISSOURI LOTTERY COMMISSION	
DI Name Prizes Increase DI# 1860093	HB Section <u>4.175</u>

6) Security and Risk Management - Missouri Lottery is the first U.S. lottery to achieve the World Lottery Association's Level 2 certification for security and risk management. The Level 2 certification is based on the effective management of security and integrity, using four key components: ISO/IEC 27001 international standards for information security; lottery-specific security processes and controls; requirements for products offered by the lottery; and controls required for offering games run by the Multi-State Lottery Association (MUSL). The Lottery's information system has also been certified by MSECBC, an accredited Management Systems Certification Body.

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

1.) Annual Transfers to Education - FY 22 proceeds to education were \$400 million, the highest in Lottery history.

2.) State Tax Withholdings and Debt Offsets on Lottery Winnings - In FY 2022, the Lottery remitted \$5.1 million in state tax withholdings to Missouri Department of Revenue and \$1.2 million in debt offsets to various state agencies from Lottery prize winnings.

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

1.) In FY 21, Missouri Lottery's administrative expenses were 3.40% of sales compared to the FY 21 U.S. Lottery industry average of 6.02% and the contiguous state lotteries' average of 6.29%.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

- Explore optimization of our portfolio through product changes, new innovations, new partnerships and new player touchpoints.
- Continued expansion of succession plan to mitigate business interruption and develop and retain high-potential employees; continued emphasize on reducing employee turnover; continue implementing employee development plans to improve employee satisfaction; continue providing employees with career guidance and encouragement through formal mentor partnerships.
- Continued development and implementation of new and alternative sales and payment channels at retail.

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - PRIZES								
Lottery Prizes Increase - 1860093								
MISCELLANEOUS EXPENSES	0	0.00	0	0.00	26,202,775	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	26,202,775	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$26,202,775	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	\$26,202,775	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
LOTTERY FUND TRANSFER									
CORE									
FUND TRANSFERS									
STATE LOTTERY FUND	65,000,000	0.00	71,093,014	0.00	71,093,014	0.00	0	0.00	
TOTAL - TRF	65,000,000	0.00	71,093,014	0.00	71,093,014	0.00	0	0.00	
TOTAL	65,000,000	0.00	71,093,014	0.00	71,093,014	0.00	0	0.00	
Vendor Pmt Cost to Continue - 1860090									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	5,306,592	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	5,306,592	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	5,306,592	0.00	0	0.00	
Lottery Advertising Increase - 1860091									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	7,600,000	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	7,600,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	7,600,000	0.00	0	0.00	
Lottery Sponsorships Increase - 1860092									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	1,884,993	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	1,884,993	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	1,884,993	0.00	0	0.00	
GRAND TOTAL	\$65,000,000	0.00	\$71,093,014	0.00	\$85,884,599	0.00	\$0	0.00	

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.185
Core -	TRANSFER FOR OPERATIONS		

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request					FY 2024 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	71,093,014	71,093,014	TRF	0	0	0	0
Total	0	0	71,093,014	71,093,014	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: State Lottery Fund (0682)

Other Funds:

2. 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.

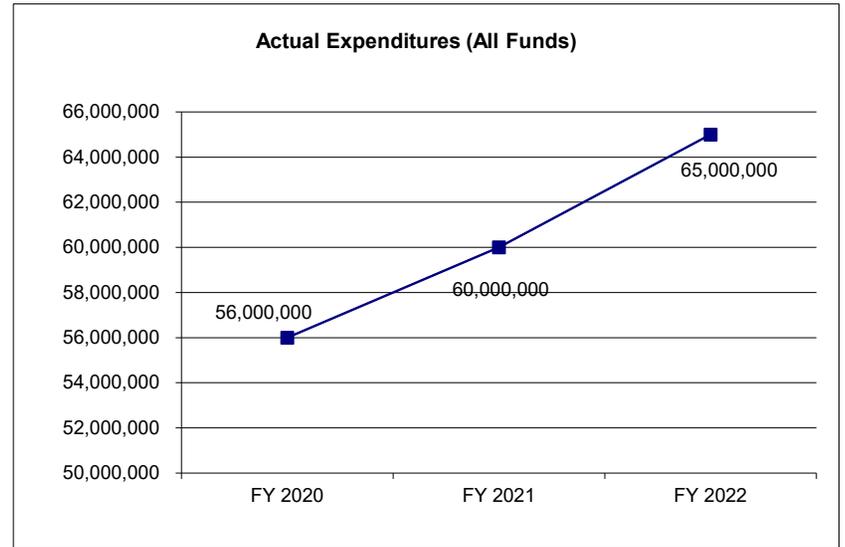
CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.185
Core -	TRANSFER FOR OPERATIONS		

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

4. FINANCIAL HISTORY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Current Yr.	FY 2023 Current Yr.
Appropriation (All Funds)	76,294,439	72,979,593	71,979,476	71,093,014
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	76,294,439	72,979,593	71,979,476	71,093,014
Actual Expenditures (All Funds)	56,000,000	60,000,000	65,000,000	N/A
Unexpended (All Funds)	20,294,439	12,979,593	6,979,476	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	20,294,439	12,979,593	6,979,476	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
 LOTTERY FUND TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	71,093,014	71,093,014	
	Total	0.00	0	0	71,093,014	71,093,014	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	71,093,014	71,093,014	
	Total	0.00	0	0	71,093,014	71,093,014	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	71,093,014	71,093,014	
	Total	0.00	0	0	71,093,014	71,093,014	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY FUND TRANSFER								
CORE								
TRANSFERS OUT	65,000,000	0.00	71,093,014	0.00	71,093,014	0.00	0	0.00
TOTAL - TRF	65,000,000	0.00	71,093,014	0.00	71,093,014	0.00	0	0.00
GRAND TOTAL	\$65,000,000	0.00	\$71,093,014	0.00	\$71,093,014	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	\$65,000,000	0.00	\$71,093,014	0.00	\$71,093,014	0.00		0.00

NEW DECISION ITEM

RANK: 1 OF _____

Department REVENUE	Budget Unit 87212C
Division MISSOURI LOTTERY COMMISSION	
DI Name Vendor Payment Cost to Continue DI# 1860090	HB Section 4.175

1. AMOUNT OF REQUEST

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	5,306,592	5,306,592	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	5,306,592	5,306,592	TRF	0	0	0	0
Total	0	0	10,613,184	10,613,184	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Lottery Enterprise Fund (0657), State Lottery Fund (0682)
 Non-Counts State Lottery Fund (0682) - \$5,306,592

Other Funds:
 Non-Counts:

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.

This request is necessary to pay Lottery game vendors who are compensated based on a percentage of Lottery ticket sales and equates to the amount of supplemental funding received and spent in FY 22. The Lottery requests a \$5,306,592 increase to its core vendor payment budget of \$29,371,477 to reduce or eliminate the dollar amount necessary to be requested through the supplemental budget process. This 18% increase in the core vendor payment budget correlates directly with a 20% increase in sales since FY 20. Sales were \$1.5 billion in FY 20, \$1.8 billion in FY 21 and \$1.8 billion (unaudited) in FY 22.

NEW DECISION ITEM

RANK: 1 OF _____

Department REVENUE	Budget Unit 87212C
Division MISSOURI LOTTERY COMMISSION	
DI Name Vendor Payment Cost to Continue DI# 1860090	HB Section 4.175

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 is necessary to pay Lottery game vendors who are compensated based on a percentage of Lottery ticket sales and equates to the amount of supplemental funding received and spent in FY 22. The Lottery requests a \$5,306,593 increase to its core vendor payment budget of \$29,371,477 to reduce or eliminate the dollar amount necessary to be requested through the supplemental budget process. Supplemental funding received and spent in FY 21 was \$3,000,000. No supplemental funding was needed in FY 20.

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

Budget Object Class/Job Class	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
400-Professional Services					5,306,592		5,306,592		
Total EE	<u>0</u>		<u>0</u>		<u>5,306,592</u>		<u>5,306,592</u>		<u>0</u>
Transfers					5,306,592		5,306,592		
Total TRF	<u>0</u>		<u>0</u>		<u>5,306,592</u>		<u>5,306,592</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>10,613,184</u>	<u>0.0</u>	<u>10,613,184</u>	<u>0.0</u>	<u>0</u>
	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
Budget Object Class/Job Class	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
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: 1 OF _____

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
DI Name	Vendor Payment Cost to Continue	DI# 1860090	HB Section 4.175

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

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

- 1) Lottery Retailers - 4,700 Lottery Retailers across the state received \$104.5 million in retailer commissions and incentives in FY 2022 (unaudited).
- 2) Lottery Players - \$1.3 billion paid to players in prizes in FY 2022 (unaudited).
- 3) Minority and Women-owned Businesses - \$17.0 million and \$6.6 million to minority and women-owned businesses, respectively, in FY 2022, for participation rates of 11.18% and 4.32% respectively.

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

- 1) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2022 sales exceeded \$1.8 billion (unaudited), tied with FY 21 for the highest in Missouri Lottery history.
- 2) Retailer Satisfaction - 2022 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.28 out of 5.
- 3) Responsible Gaming - Missouri Lottery has achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who classify themselves as problem gamblers.
- 4) Statutory audits - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm, consistently receiving "Excellent" ratings from the SAO and unmodified opinions from the independent CPA firm. The most recent SAO audit, covering the two years ended June 30, 2020, 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 22 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. Annual Comprehensive Financial Reports can be found on our website.

NEW DECISION ITEM

RANK: 1 OF _____

Department REVENUE	Budget Unit 87212C
Division MISSOURI LOTTERY COMMISSION	
DI Name Vendor Payment Cost to Continue DI# 1860090	HB Section 4.175

6) Security and Risk Management - Missouri Lottery is the first U.S. lottery to achieve the World Lottery Association's Level 2 certification for security and risk management. The Level 2 certification is based on the effective management of security and integrity, using four key components: ISO/IEC 27001 international standards for information security; lottery-specific security processes and controls; requirements for products offered by the lottery; and controls required for offering games run by the Multi-State Lottery Association (MUSL). The Lottery's information system has also been certified by MSECBA, an accredited Management Systems Certification Body.

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

1.) Annual Transfers to Education - FY 22 proceeds to education were \$400 million, the highest in Lottery history.

2.) State Tax Withholdings and Debt Offsets on Lottery Winnings - In FY 2022, the Lottery remitted \$5.1 million in state tax withholdings to Missouri Department of Revenue and \$1.2 million in debt offsets to various state agencies from Lottery prize winnings.

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

1.) In FY 21, Missouri Lottery's administrative expenses were 3.40% of sales compared to the FY 21 U.S. Lottery industry average of 6.02% and the contiguous state lotteries' average of 6.29%.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

- Explore optimization of our portfolio through product changes, new innovations, new partnerships and new player touchpoints.
- Continued expansion of succession plan to mitigate business interruption and develop and retain high-potential employees; continued emphasize on reducing employee turnover; continue implementing employee development plans to improve employee satisfaction; continue providing employees with career guidance and encouragement through formal mentor partnerships.
- Continued development and implementation of new and alternative sales and payment channels at retail.

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATIN								
Vendor Pmt Cost to Continue - 1860090								
PROFESSIONAL SERVICES	0	0.00	0	0.00	5,306,592	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	5,306,592	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$5,306,592	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	\$5,306,592	0.00		0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY FUND TRANSFER								
Vendor Pmt Cost to Continue - 1860090								
TRANSFERS OUT	0	0.00	0	0.00	5,306,592	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	5,306,592	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$5,306,592	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	\$5,306,592	0.00		0.00

NEW DECISION ITEM
RANK: 3 OF

Department REVENUE	Budget Unit <u>87212C</u>
Division MISSOURI LOTTERY COMMISSION	
DI Name Advertising Increase DI# <u>1860091</u>	HB Section <u>4.175</u>

1. AMOUNT OF REQUEST

	FY 2024 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	7,600,000	7,600,000
PSD	0	0	0	0
TRF	0	0	7,600,000	7,600,000
Total	0	0	15,200,000	15,200,000

FTE 0.00 0.00 0.00 0.00

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

Other Funds: Lottery Enterprise Fund (0657), State Lottery Fund (0682)
 Non-Counts State Lottery Fund (0682) - \$7,600,000

	FY 2024 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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
 Non-Counts:

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>Restore prior year budget cuts.</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.

This requested increase in advertising appropriation is at **no cost** to the state of Missouri (not from taxes or General Revenue). Its only purpose is to raise revenue for Missouri education.

The Lottery has proven a high return on investment (ROI) on its use of advertising dollars which equals a high revenue return for Missouri schools. In FY19, when the advertising budget was \$16 million, the Lottery generated \$5.79 in incremental profit for Missouri schools for every \$1 invested in advertising.

NEW DECISION ITEM
RANK: 3 OF _____

Department REVENUE	Budget Unit <u>87212C</u>
Division MISSOURI LOTTERY COMMISSION	
DI Name Advertising Increase DI# 1860091	HB Section <u>4.175</u>

Advertising is a best practice in any business, organization or non-profit. This is especially true for the highly competitive retail environment where the Lottery is offered alongside thousands of other products. Most competing brands spend 10-13% of total sales on advertising. The current Missouri Lottery budget allows less than 1%.

The Missouri Lottery's current (FY23) advertising budget (\$400,000) as a percentage of sales is the lowest among all of its surrounding lottery states, and in fact, is the lowest in the nation at .02%. The 46 lottery states average .94% and the eight states surrounding Missouri average 1.18%.

This funding is needed to sustain our current customer base and attract new players. The Lottery needs to increase its brand awareness and relevance to be successful. Newer generations openly support businesses who project corporate social responsibility. However, we are seeing a decline in players' positive feelings about the Lottery, which in turn leads to less play as a result of virtually no messaging about the revenue the Lottery raises for education.

Lottery advertising spend impacts thousands of Missouri businesses. By increasing sales through advertising, businesses that sell lottery products (primarily grocery and convenience stores throughout the state) and those involved in the advertising industry (media outlets, actors, media production companies) benefit as well. We estimate Lottery retailers have missed out on \$22 million in commissions and incentives as a result of our lack of advertising.

Lottery advertising is responsible. We are committed to truthful and respectful advertising of our games and promotions, as well as proactive responsible gaming messaging.

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.)

We looked at advertising budgets of other lottery states to develop an estimate. As indicated above, the average advertising budget of all 46 states is \$13.82 million or .94% as a percentage of sales. If we applied the formula to the Missouri Lottery's FY21 sales (\$1,811,490,000) x .0094, the request would be \$17 million. The average advertising budget of the eight lottery states that surround Missouri is \$9.41 million. Their ad budget as a percentage of sales in those eight states is 1.18%. Applying that same formula, our ad budget request would be \$21.4 million, based on the surrounding states. We settled on .05% to be conservative, which would be a request of \$8 million for FY24. We would like the opportunity to prove the benefit this amount could have.

NEW DECISION ITEM
RANK: 3 OF _____

Department REVENUE	Budget Unit 87212C
Division MISSOURI LOTTERY COMMISSION	
DI Name Advertising Increase DI# 1860091	HB Section 4.175

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					7,600,000		7,600,000		0
Total EE	0		0		7,600,000		7,600,000		0
Transfers					7,600,000		7,600,000		
Total TRF	0		0		7,600,000		7,600,000		0
Grand Total	0	0.0	0	0.0	15,200,000	0.0	15,200,000	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		
Total EE	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 3 OF _____

Department REVENUE	Budget Unit 87212C
Division MISSOURI LOTTERY COMMISSION	
DI Name Advertising Increase DI# 1860091	HB Section 4.175

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.

Advertising effectiveness is an ROI calculation, which is the ratio of the gross margin minus the marketing investment, divided by the marketing investment. In our advertising effectiveness, we used the estimated profit from the sales growth over the benchmark sales (incremental sales growth) minus the incremental media spend as the gross margin. To get the ROI percentage, we divide the gross margin by the media spend. For our advertising ROI, the benchmark sales were the sales from the three-year period when our ad spend was low (it was around \$1.5M - FY07 to FY10). We took that average and then in subsequent years incremented it using the CPI inflation rate just to keep it "current". One very important facet in measuring effectiveness this way is consistency in data and formulas over time. See below for an example from our FY19 advertising ROI.

Traditional Lottery Sales					Ad Spending			
Weekly Sales-to-Date		Sales Growth Over Benchmark			Total Ad Spending		Incremental	
Benchmark	FY19	\$ Growth	% Growth	Est. Profit	Benchmark	FY19	Ad Spending	
Statewide	1,120,064,337	1,350,146,830	230,082,493	20.54%	57,635,665	1,726,701	13,601,012	11,874,311

	Growth Over Benchmark	Estimated Profit	Incremental Ad Spend	Profit \$ Earned for Every \$1 Spent on Advertising	Ad Spend as % of Sales
Incremental ROI	230,082,493	57,635,665	11,874,311	4.85	1.01%

Return on Investment is 385.38%

Another facet of advertising effectiveness is whether your target audience was reached by the ad. One way is by measuring ad impressions or how many saw the ad.

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

See response to 6a.above.

NEW DECISION ITEM
RANK: 3 OF

Department REVENUE	Budget Unit <u>87212C</u>
Division MISSOURI LOTTERY COMMISSION	
DI Name Advertising Increase DI# 1860091	HB Section <u>4.175</u>

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

Sales is one estimate, but so many things can affect sales (high jackpots, number of retailers, promotions, new games, etc.), one cannot point to a sales level being due to advertising alone.

Tracking studies the Missouri Lottery conducts on a monthly basis track awareness and engagement over time. Since advertising has been decreased substantially since FY19, we are seeing decreases in this measurement. A restoration of advertising will help that decline. That has been proven in previous years when Missouri Lottery ad budgets were decreased and then increased.

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

A measure of the efficiency will be the Lottery's administrative expense to sales. Our administrative expenses in FY21 were 3.4% of sales. We ranked 11th out of 46 jurisdictions, meaning 35 other lotteries had higher operating and administrative costs. Comparing that to the eight states that surround the Missouri Lottery, we have the lowest percentage of administrative expenses of all contiguous states. The Lottery is an exceptionally efficiently-run business and a responsible, transparent steward of our budget. Having a reasonable advertising budget will not adversely affect our efficiency in any way.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Buying media based on our players' media habits.

Buying programming within that media that our players consume.

Measure the number of impressions for each ad.

Measuring the impact on sales with the caveat that a number of other things can also impact sales.

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATIN								
Lottery Advertising Increase - 1860091								
PROFESSIONAL SERVICES	0	0.00	0	0.00	7,600,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	7,600,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$7,600,000	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	\$7,600,000	0.00		0.00

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY FUND TRANSFER								
Lottery Advertising Increase - 1860091								
TRANSFERS OUT	0	0.00	0	0.00	7,600,000	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	7,600,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$7,600,000	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	\$7,600,000	0.00		0.00

NEW DECISION ITEM
RANK: 4 OF _____

Department REVENUE	Budget Unit 87212C
Division MISSOURI LOTTERY COMMISSION	
DI Name Sponsorships Increase DI# 1860092	HB Section 4.175

1. AMOUNT OF REQUEST

	FY 2024 Budget Request					FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	1,884,993	1,884,993	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	1,884,993	1,884,993	TRF	0	0	0	0
Total	0	0	3,769,986	3,769,986	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Lottery Enterprise Fund (0657), State Lottery Fund (0682)
 Non-Counts State Lottery Fund (0682) - \$1,884,993

Other Funds:
 Non-Counts:

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: Restore prior year budget cuts.	

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

a. Return on Investment: The lottery currently uses an evaluation tool called PinPoint to help evaluate and determine the potential ROI tied to event and sponsorship opportunities. It was created and is managed by Sponsor Park, a Missouri-based company. The PinPoint software calculates an ROI based on the assets or elements being offered to the Lottery in return for the sponsorship investment. After the event/sponsorship is complete, a final ROI is calculated factoring in additional assets, including but not limited to, on-site sales, promotional giveaways and costs associated with the event/sponsorship. In fiscal year 2021 our final event/sponsorship ROI from PinPoint was: Total benefits (\$1,857,582.02) divided by total costs (\$1,271,414.06) or a return of 1.46.

NEW DECISION ITEM
RANK: 4 OF _____

Department REVENUE	Budget Unit <u>87212C</u>
Division MISSOURI LOTTERY COMMISSION	
DI Name Sponsorships Increase DI# 1860092	HB Section <u>4.175</u>

- b. Brand Visibility: Sponsorships the Lottery has done put our brand in front of large audiences who hadn't heard of the Lottery or thought about it recently. The bigger the event, the more press and social media mentions and engagement our brand receives before, during and after the event day. With many sponsorships we get featured ads, signs, or radio spots from the associated media partner that boost our brand recognition. If we plan promotional giveaways, a huge number of people will be wearing/using our branded items (i.e. T-shirts, bags, bottles etc.).
 - c. Targeted Marketing: Whether we are involved with a local sports team, civic event, or festival, the right event attracts highly interested customers. Sponsored events often cater to niche audiences or member organizations. We gain opportunities to engage one on one with people looking for relevant product solutions (i.e. a licensed ticket with the St. Louis Cardinals or Kansas City Chiefs), while supporting Missouri businesses and communities.
 - d. Consumer Perception: Customers form positive opinions when the Lottery is tied to highly engaging and high-profile events. Our collaboration with a popular brand improves customer perception of the Lottery as well. The Event Marketing Institute found that 74% of consumers are more likely to buy products after exposure to a branded event marketing experience. The Lottery benefits by having a positive reputation in the community where we actively participate.
- Note that the Kansas Lottery is now sponsoring the Kansas City Chiefs, an exclusive sponsorship contract we had to end once our events/sponsorship budget was decreased to \$1 (by exclusive this means that no other similar business can have a contract with that sports entity). Instead of Missouri being associated with the team, it's Kansas.
- e. Efficient Lead Generation: While the Lottery doesn't data mine information from events/sponsorships, they are still very valuable to gain interest in our products and programs. At past events, we have used on-site opportunities to generate leads/interest in our loyalty program and mobile app.
 - f. Sales: The majority of the events/sponsorships we participate in are consumer events, allowing us to sell lottery tickets on site. Setting up a branded booth is an effective way to attract new business and new players. Based on sales at events in FY22, we have estimated a \$783,624 sales loss from not participating or selling at events and sponsorships in FY23.
 - g. Community Goodwill: Strengthening the Lottery's image is one of the most valuable benefits of event sponsorships. Customers love brands that care about spreading positive messages and helping their community. Reminding customers that the Lottery benefits Missouri public education can draw lasting support and media attention. Community involvement also sets you apart from larger brands. People have more incentive to support the Lottery if we are invested in the local community. It aligns their values to us and boosts loyalty.
 - h. Content Strategy: Event sponsorships provide fresh material to expand our content strategy. By connecting with the event holder on social media, we can find relevant audiences to engage with. Partnering with popular events allows us to leverage our own messaging, but it doesn't end there. When attendees share photos, quotes, videos, and blogs, exposure to much larger networks is also gained. User-generated content has a greater impact on customers, so making it easy for people to publicize the Lottery through their own activity on social media is very beneficial.
 - i. The state statute that established the Missouri Lottery and its responsibilities is 313.321, RSMo.

NEW DECISION ITEM
RANK: 4 OF _____

Department REVENUE	Budget Unit 87212C
Division MISSOURI LOTTERY COMMISSION	
DI Name Sponsorships Increase DI# 1860092	HB Section 4.175

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.)

Lottery's E&E budget was reduced by \$2,007,581 in the FY 22 legislative session. \$122,588 of this amount was reallocated to a new responsible gaming messaging budget line item and increased to \$400,000. The \$1,884,993 increase restores the sponsorships budget that was reduced to \$1 in the last legislative session.

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					1,884,993		1,884,993		
Total EE	<u>0</u>		<u>0</u>		<u>1,884,993</u>		<u>1,884,993</u>		<u>0</u>
Transfers					1,884,993		1,884,993		
Total TRF	<u>0</u>		<u>0</u>		<u>1,884,993</u>		<u>1,884,993</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>3,769,986</u>	<u>0.0</u>	<u>3,769,986</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
400-Professional Services							0		
Total EE	<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: 4 OF _____

Department REVENUE	Budget Unit <u>87212C</u>
Division MISSOURI LOTTERY COMMISSION	
DI Name Sponsorships Increase DI# 1860092	HB Section <u>4.175</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.

As noted in 3a. above, we measure the return on investment with a Missouri-based software program that evaluates the elements and costs of an event or sponsorship opportunity to determine if it brings enough value to us. If not, we will not participate. That evaluation is also repeated after the event or sponsorship has occurred to confirm final value. If those evaluations are not positive, we will not participate again without considerable more value is added for the Missouri Lottery.

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

See responses to 3. above.

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

See responses to 3. above.

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

See responses to 3. above.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

See responses to 3. above.

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY FUND TRANSFER								
Lottery Sponsorships Increase - 1860092								
TRANSFERS OUT	0	0.00	0	0.00	1,884,993	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	1,884,993	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,884,993	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	\$1,884,993	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS								
STATE LOTTERY FUND	400,260,827	0.00	390,043,875	0.00	366,844,359	0.00	0	0.00
TOTAL - TRF	400,260,827	0.00	390,043,875	0.00	366,844,359	0.00	0	0.00
TOTAL	400,260,827	0.00	390,043,875	0.00	366,844,359	0.00	0	0.00
GRAND TOTAL	\$400,260,827	0.00	\$390,043,875	0.00	\$366,844,359	0.00	\$0	0.00

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.190
Core -	TRANSFER TO LOTTERY PROCEEDS FUND		

1. CORE FINANCIAL SUMMARY

	FY 2023 Budget Request					FY 2023 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	366,844,359	366,844,359	TRF	0	0	0	0
Total	0	0	366,844,359	366,844,359	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: State Lottery Fund (0682)

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

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 of \$23,199,516 to better approximate actual.

Fiscal Year	Transfer to Education
2019	323,000,000
2020	333,000,000
2021	345,032,500
2022	400,260,827
Plus FY 22 carryover to FY 23	39,300,272
Projected 2023	375,467,583
Five-Year Benchmark	363,212,236
Benchmark + 1%	366,844,359

CORE DECISION ITEM

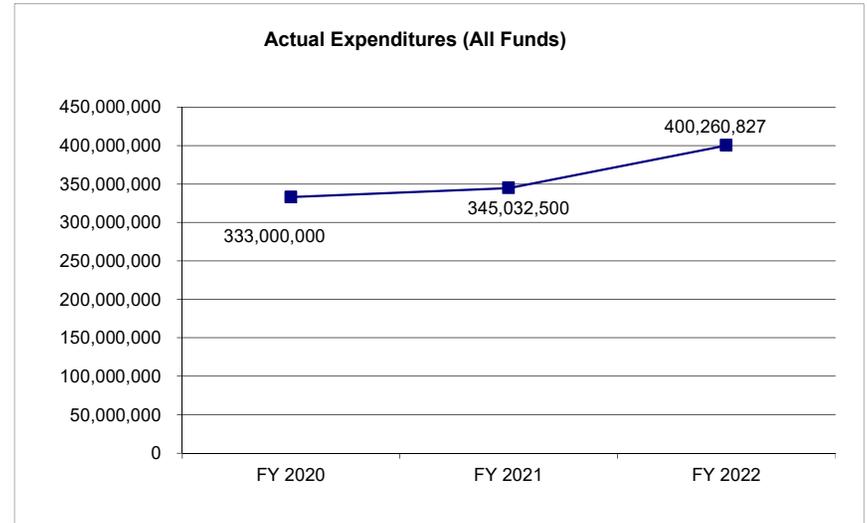
Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY PROCEEDS FUND	HB Section	4.190

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	333,000,000	345,032,500	400,260,827	366,844,359
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	333,000,000	345,032,500	400,260,827	366,844,359
Actual Expenditures (All Funds)	333,000,000	345,032,500	400,260,827	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



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$8 million in FY 21 and \$62,128,327 in FY 22 to transfer profit associated with higher than expected sales.

CORE RECONCILIATION DETAIL

STATE
 LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	390,043,875	390,043,875	
	Total	0.00	0	0	390,043,875	390,043,875	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	284 T137 TRF	0.00	0	0	(23,199,516)	(23,199,516)	Based on five-year benchmark of actual transfers plus 1% to better approximate actual.
NET DEPARTMENT CHANGES		0.00	0	0	(23,199,516)	(23,199,516)	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	366,844,359	366,844,359	
	Total	0.00	0	0	366,844,359	366,844,359	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	366,844,359	366,844,359	
	Total	0.00	0	0	366,844,359	366,844,359	

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	400,260,827	0.00	390,043,875	0.00	366,844,359	0.00	0	0.00
TOTAL - TRF	400,260,827	0.00	390,043,875	0.00	366,844,359	0.00	0	0.00
GRAND TOTAL	\$400,260,827	0.00	\$390,043,875	0.00	\$366,844,359	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	\$400,260,827	0.00	\$390,043,875	0.00	\$366,844,359	0.00		0.00