MISSOURI
DEPARTMENT OF REVENUE

FY2012 BUDGET REQUEST

with Governor's Recommendations

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FISCAL YEAR 2012 BUDGET
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DEPARTMENT INFORMATION

Overview

Missouri Department of Revenue

The Missouri Department of Revenue (Department) is the central collection agency for all state and non-state revenues. In addition to collecting taxes and fees, the Department titles and registers vehicles, and licenses drivers. The Department strives to ensure that all taxes and fees owed to the state and local political subdivisions are paid; that its duties and services are performed according to statutory and regulatory standards, in a professional manner, and in a technologically forward-thinking fashion; and that it minimizes administrative expense.

In Fiscal Year 2010, the Department collected $8.1 billion or 97.6 percent of state General Revenue and $2.6 billion in other state funds. In addition, the Department collected and distributed over 1,000 local-option tax rates for Missouri cities, counties, and other political subdivisions.

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
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 $6.2 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.

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is generate funds to provide 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 monthly to the Lottery Proceeds Fund

In Fiscal Year 2010, Lottery sales exceeded $971 million and the amount of profit transferred to the Lottery Proceeds Fund for education was $255 million.

Over the past 25 years, the Lottery has sold more than $13 billion in product and transferred profits in excess of $3.7 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 25 year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to 3.84 percent last fiscal year – 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.

State Auditor's Reports and Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website
Department of Revenue			
Motor Vehicle and Drivers License Processes	State Auditor	March, 2008	www.auditor.mo.gov
Analysis of Low Income Housing Tax Credit Program	State Auditor	April, 2008	www.auditor.mo.gov
Safe Schools Initiatives	State Auditor	August, 2008	www.auditor.mo.gov
Review of Article X, Sections 16-24, Constitution of Missouri, Year Ended 6/30/08	State Auditor	April, 2009	www.auditor.mo.gov
Sales and Use Tax	State Auditor	January, 2010	www.auditor.mo.gov
State Tax Commission			
State Tax Commission	State Auditor	May, 2008	www.auditor.mo.gov
State Tax Commission	Oversight Evaluation	December, 2008	www.mogo.state.mo.us/oversight/overhome.htm
State Lottery Commission			
State Lottery Commisison - Three Years Ending 6/30/2009	State Auditor	February, 2010	www.auditor.mo.gov

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
Tax Credit for Contributions to Food Pantry	Section 135.647	8/28/2011	N/A
Tax Refund Check-Off for Missouri Military Family Relief Fund	Section 143.1004	8/28/2011	N/A
Lead and Battery Fee	Section 260.262	6/30/2011	N/A
Rolling Stock Tax Credit	Section 137.1018.4	8/28/2014	N/A

DEPARTMENT DECISION ITEMS

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C	DEPARTMENT: REVENUE
BUDGET UNIT NAME: Department of Revenue	DIVISION: N/A

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 of Revenue (Department) is requesting 25 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2012 between personal services and expense and equipment and between divisions. The ability to respond to changing situations is sometimes difficult to manage with fixed budgets that have experienced cuts rather than growth. With core reductions and the impact of Amendment 3, the Department's budget is tight and flexibility is needed to continue providing the best possible revenue collection results and to continue to perform its statutory and regulatory mandates.

DEPARTMENT REQUEST	
Personal Services	
General Revenue	$30,380,116
Other Funds	8,480,737
Expense and Equipment	
General Revenue	$7,721,301
Other Funds	8,632,434
	$55,214,588

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 $1,294,873 between divisions for Department reorganizations, to pay plate and tab invoices, and to minimize the impact of GR withholdings.	The Department's flexibility is restricted to 25% between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on aggressive revenue generating programs.	The Department is requesting 25 percent flexibility to continue the focus on revenue generating programs.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C	DEPARTMENT: REVENUE
BUDGET UNIT NAME: Department of Revenue	DIVISION: N/A

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

PRIOR YEAR EXPLAIN ACTUAL USE		CURRENT YEAR EXPLAIN PLANNED USE
Department Reorganizations	$250,569	The Department will use its flexibility to focus on aggressive revenue generating programs.
Payment of Invoices	$657,304	
Minimize GR Withholdings	$387,000	
	$1,294,873	

HIGHWAY COLLECTIONS

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	7,513,792	233.91	7,730,469	232.14	7,415,606	232.14	7,415,606	232.14
STATE HWYS AND TRANS DEPT	6,507,556	225.43	6,773,445	222.25	6,773,445	222.25	6,773,445	222.25
TOTAL - PS	14,021,348	459.34	14,503,914	454.39	14,189,051	454.39	14,189,051	454.39
EXPENSE & EQUIPMENT								
GENERAL REVENUE	3,217,156	0.00	2,561,214	0.00	2,546,456	0.00	2,536,458	0.00
FEDRAL BUDGET STAB-MEDICAID RE	90,000	0.00	0	0.00	0	0.00	0	0.00
STATE HWYS AND TRANS DEPT	5,238,836	0.00	5,057,450	0.00	5,054,390	0.00	5,046,890	0.00
TOTAL - EE	8,545,992	0.00	7,618,664	0.00	7,600,846	0.00	7,583,348	0.00
TOTAL	**22,567,340**	**459.34**	**22,122,578**	**454.39**	**21,789,897**	**454.39**	**21,772,399**	**454.39**
DRIVER LICENSE ISSUE POSTAGE - 1860003								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	390,963	0.00	390,963	0.00
TOTAL - EE	0	0.00	0	0.00	390,963	0.00	390,963	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**390,963**	**0.00**	**390,963**	**0.00**
LICENSE PLATE PRICE INCREASE - 1860007								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	80,000	0.00	80,000	0.00
TOTAL - EE	0	0.00	0	0.00	80,000	0.00	80,000	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**80,000**	**0.00**	**80,000**	**0.00**
GRAND TOTAL	**$22,567,340**	**459.34**	**$22,122,578**	**454.39**	**$22,260,860**	**454.39**	**$22,243,362**	**454.39**

CORE DECISION ITEM

Department of Revenue — **Budget Unit** **86110C**
Administration, Motor Vehicle and Driver Licensing, Taxation and Legal Services Divisions
Core - Highway Collections

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	7,415,606	0	6,773,445	14,189,051
EE	2,546,456	0	5,054,390	7,600,846
PSD	0	0	0	0
TRF	0	0	0	0
Total	9,962,062	0	11,827,835	21,789,897
FTE	232.14	222.25	0.00	454.39
Est. Fringe	*4,126,785*	*0*	*3,769,422*	*7,896,207*

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

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

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	7,415,606	0	6,773,445	14,189,051
EE	2,536,458	0	5,046,890	7,583,348
PSD	0	0	0	0
TRF	0	0	0	0
Total	9,952,064	0	11,820,335	21,772,399
FTE	232.14	0.00	222.25	454.39
Est. Fringe	*4,126,785*	*0*	*3,769,422*	*7,896,207*

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

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

2. CORE DESCRIPTION

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

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee 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)

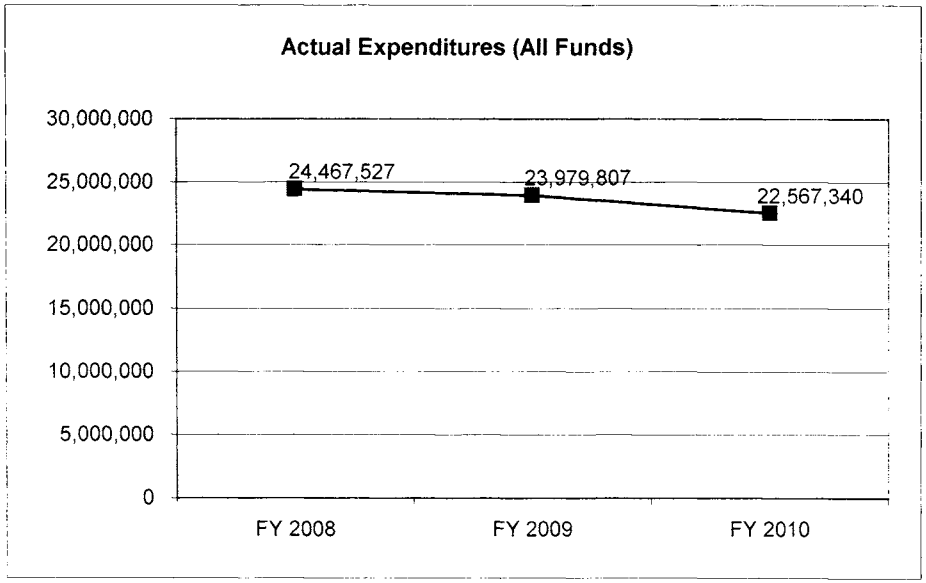
Fuel Tax Program
Driver License Program
Motor Vehicle Registration Program
Motor Vehicle Title Program

CORE DECISION ITEM

Department of Revenue **Budget Unit** **86110C**
Administration, Motor Vehicle and Driver Licensing, Taxation and Legal Services Divisions
Core - Highway Collections

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	25,769,301	26,411,227	24,535,638	22,122,578
Less Reverted (All Funds)	(769,353)	(2,204,006)	(1,957,961)	N/A
Budget Authority (All Funds)	24,999,948	24,207,221	22,577,677	N/A
Actual Expenditures (All Funds)	24,467,527	23,979,807	22,567,340	N/A
Unexpended (All Funds)	532,421	227,414	10,337	N/A
Unexpended, by Fund:				
General Revenue	515,273	182,141	2,975	N/A
Federal	0	0	0	N/A
Other	17,148	45,273	7,362	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

Division Allocations Fiscal Year 2011:	GR	HWY
Administration	1,762,525	932,725
Motor Vehicle and Driver Licensing	6,219,629	6,735,964
Taxation	597,572	1,228,693
Legal Services	993,306	1,143,428
Postage	718,651	1,790,085
	10,291,683	11,830,895

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

			Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES									
			PS	454.39	7,730,469	0	6,773,445	14,503,914	
			EE	0.00	2,561,214	0	5,057,450	7,618,664	
			Total	**454.39**	**10,291,683**	**0**	**11,830,895**	**22,122,578**	
DEPARTMENT CORE ADJUSTMENTS									
Transfer Out	1267	1778	EE	0.00	0	0	(3,060)	(3,060)	Parking leases transferred to House Bill 13.
Core Reduction	641	1762	PS	0.00	(236,330)	0	0	(236,330)	Core reduction
Core Reduction	641	1763	EE	0.00	(14,758)	0	0	(14,758)	Core reduction
Core Reduction	1035	1766	PS	0.00	(27,000)	0	0	(27,000)	Core reduction
Core Reduction	1155	1768	PS	0.00	(51,533)	0	0	(51,533)	Core reduction
Core Reallocation	1034	1766	PS	0.00	0	0	0	0	
Core Reallocation	1034	1777	PS	0.00	0	0	0	0	
Core Reallocation	1107	1791	PS	0.00	0	0	0	0	
Core Reallocation	1107	1768	PS	(0.00)	0	0	0	0	
NET DEPARTMENT CHANGES				**(0.00)**	**(329,621)**	**0**	**(3,060)**	**(332,681)**	
DEPARTMENT CORE REQUEST									
			PS	454.39	7,415,606	0	6,773,445	14,189,051	
			EE	0.00	2,546,456	0	5,054,390	7,600,846	
			Total	**454.39**	**9,962,062**	**0**	**11,827,835**	**21,789,897**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS									
Core Reduction	1755	1763	EE	0.00	(9,998)	0	0	(9,998)	FY12 Core Reduction

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1933 1778	EE	0.00	0	0	(7,500)	(7,500)	FY12 Core Reduction
NET GOVERNOR CHANGES			**0.00**	**(9,998)**	**0**	**(7,500)**	**(17,498)**	
GOVERNOR'S RECOMMENDED CORE								
		PS	454.39	7,415,606	0	6,773,445	14,189,051	
		EE	0.00	2,536,458	0	5,046,890	7,583,348	
		Total	**454.39**	**9,952,064**	**0**	**11,820,335**	**21,772,399**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	61,666	2.58	93,444	4.00	93,444	4.00	93,444	4.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	14,268	0.50	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	246,104	8.47	179,841	5.86	179,841	5.86	179,841	5.86
GENERAL OFFICE ASSISTANT	44,520	2.00	69,096	3.00	44,520	2.00	44,520	2.00
OFFICE SUPPORT ASST (KEYBRD)	116,287	5.00	91,726	3.48	91,726	3.48	91,726	3.48
SR OFC SUPPORT ASST (KEYBRD)	341,450	13.11	500,824	16.19	418,374	14.69	418,374	14.69
PHOTOGRAPHIC-MACHINE OPER	189,952	8.00	269,791	10.00	213,167	9.00	213,167	9.00
PRINTING/MAIL TECHNICIAN I	227,544	9.54	208,050	8.90	226,353	9.36	226,353	9.36
PRINTING/MAIL TECHNICIAN II	113,650	4.10	102,424	3.85	102,424	3.85	102,424	3.85
PRINTING/MAIL TECHNICIAN IV	40,416	1.17	19,331	0.62	19,331	0.62	19,331	0.62
PRINTING/MAIL CUSTOMER SVC REP	21,830	0.60	20,153	0.62	20,153	0.62	20,153	0.62
STOREKEEPER I	49,444	1.95	43,603	1.83	43,603	1.83	43,603	1.83
SUPPLY MANAGER I	25,706	0.71	22,288	0.62	22,288	0.62	22,288	0.62
PROCUREMENT OFCR II	26,547	0.63	28,673	0.62	28,673	0.62	28,673	0.62
FORMS ANAL III	13,986	0.38	0	0.00	0	0.00	0	0.00
ACCOUNT CLERK II	321,308	12.57	212,869	8.65	278,053	9.27	278,053	9.27
AUDITOR II	21,669	0.58	37,284	1.00	37,284	1.00	37,284	1.00
AUDITOR I	58,948	1.72	75,137	2.00	79,935	2.00	79,935	2.00
ACCOUNTANT I	78,897	2.58	77,216	2.15	77,216	2.15	77,216	2.15
ACCOUNTANT II	57,832	1.59	58,322	1.55	58,322	1.55	58,322	1.55
ACCOUNTANT III	23,188	0.59	25,605	0.62	25,605	0.62	25,605	0.62
PERSONNEL OFCR I	21,737	0.47	18,338	0.62	18,338	0.62	18,338	0.62
HUMAN RELATIONS OFCR II	28,329	0.59	28,853	0.60	28,853	0.60	28,853	0.60
PERSONNEL ANAL II	36,310	0.92	52,718	1.24	52,718	1.24	52,718	1.24
PUBLIC INFORMATION COOR	27,937	0.62	27,944	0.62	27,944	0.62	27,944	0.62
TRAINING TECH I	82,597	2.38	0	0.00	34,644	1.00	34,644	1.00
TRAINING TECH II	37,296	1.00	0	0.00	37,296	1.00	37,296	1.00
TRAINING TECH III	59,380	1.12	78,354	1.62	58,354	1.00	58,354	1.00
EXECUTIVE I	13,756	0.44	19,330	0.62	0	0.00	0	0.00
EXECUTIVE II	42,021	1.07	45,567	1.24	45,567	1.24	45,567	1.24
MANAGEMENT ANALYSIS SPEC I	215,895	5.97	129,215	2.80	171,541	4.80	171,541	4.80
MANAGEMENT ANALYSIS SPEC II	186,525	4.48	185,705	4.60	185,705	4.60	185,705	4.60

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
PLANNER III	44,220	1.00	44,220	1.00	44,220	1.00	44,220	1.00
PERSONNEL CLERK	27,802	0.94	32,420	1.21	32,420	1.21	32,420	1.21
LEGISLATIVE COORDINATOR	48,433	1.05	46,411	1.00	46,411	1.00	46,411	1.00
APPEALS REFEREE I	37,296	1.00	37,296	1.00	37,296	1.00	37,296	1.00
APPEALS REFEREE II	41,712	1.00	41,712	1.00	41,712	1.00	41,712	1.00
ADMINISTRATIVE ANAL I	233,586	7.92	214,247	7.00	237,708	8.00	237,708	8.00
ADMINISTRATIVE ANAL II	115,574	3.46	141,684	4.00	102,069	3.00	102,069	3.00
ADMINISTRATIVE ANAL III	38,700	1.00	52,200	1.00	46,200	1.00	46,200	1.00
INVESTIGATOR I	14,612	0.48	57,425	2.00	30,425	2.00	30,425	2.00
INVESTIGATOR II	232,441	6.31	164,570	5.10	164,570	5.10	164,570	5.10
INVESTIGATOR III	78,005	1.61	114,389	2.00	114,389	2.00	114,389	2.00
LABOR SPV	21,362	0.78	16,819	0.62	16,819	0.62	16,819	0.62
MOTOR VEHICLE DRIVER	38,688	1.55	14,061	0.62	14,061	0.62	14,061	0.62
GRAPHIC ARTS SPEC II	21,886	0.61	21,892	0.62	37,884	1.00	37,884	1.00
TAX PROCESSING TECH IV	11,100	0.35	66,200	2.00	66,200	2.00	66,200	2.00
TAX COLLECTION TECH I	101,256	4.46	34,020	1.50	34,020	1.50	34,020	1.50
TAX COLLECTION TECH II	43,886	1.66	24,960	1.00	24,960	1.00	24,960	1.00
TAX COLLECTION TECH III	28,762	1.01	53,137	2.00	53,137	2.00	53,137	2.00
REVENUE SECTION SUPV	713,261	20.46	700,134	20.00	733,554	21.00	733,554	21.00
TELEPHONE INFO OPERATOR I REV	44,927	1.98	72,806	3.00	46,906	2.00	46,906	2.00
TELEPHONE INFO OPERATOR II REV	271,181	10.60	238,480	9.00	255,756	10.00	255,756	10.00
REVENUE FIELD SERVICES COOR	572,871	14.80	580,524	15.00	533,340	14.00	533,340	14.00
REVENUE PROCESSING TECH I	1,202,950	52.47	1,164,696	57.42	1,035,033	58.42	1,035,033	58.42
REVENUE PROCESSING TECH II	4,348,955	169.17	4,778,184	165.37	4,779,154	165.37	4,779,154	165.37
REVENUE PROCESSING TECH III	295,639	10.24	318,553	11.52	308,886	11.52	308,886	11.52
FACILITIES OPERATIONS MGR B2	40,507	0.72	35,549	0.62	35,549	0.62	35,549	0.62
FISCAL & ADMINISTRATIVE MGR B1	113,977	2.25	84,336	1.62	84,336	1.62	84,336	1.62
FISCAL & ADMINISTRATIVE MGR B2	42,647	0.72	36,981	0.62	36,981	0.62	36,981	0.62
FISCAL & ADMINISTRATIVE MGR B3	48,355	0.67	44,525	0.62	44,525	0.62	44,525	0.62
HUMAN RESOURCES MGR B2	28,911	0.61	28,075	0.62	28,075	0.62	28,075	0.62
HUMAN RESOURCES MGR B3	11,502	0.16	44,751	0.62	0	0.00	0	0.00
INVESTIGATION MGR B3	33,475	0.50	37,925	0.50	37,925	0.50	37,925	0.50

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
REVENUE MANAGER, BAND 1	451,596	8.76	469,931	8.25	517,115	9.25	517,115	9.25
REVENUE MANAGER, BAND 2	180,779	2.86	197,497	3.00	197,497	3.00	197,497	3.00
REVENUE MANAGER, BAND 3	9,090	0.13	68,174	1.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	74,382	0.62	75,323	0.60	75,323	0.60	75,323	0.60
DEPUTY STATE DEPT DIRECTOR	3,563	0.04	66,450	0.60	66,450	0.60	66,450	0.60
DESIGNATED PRINCIPAL ASST DEPT	192,120	2.78	115,782	1.62	30,782	0.62	30,782	0.62
DIVISION DIRECTOR	78,712	1.03	111,658	1.23	196,658	2.23	196,658	2.23
DESIGNATED PRINCIPAL ASST DIV	4,040	0.05	40,515	0.60	0	(0.00)	0	(0.00)
ASSOCIATE COUNSEL	175,330	3.86	57,163	2.20	57,163	2.20	57,163	2.20
PARALEGAL	19,759	0.62	19,372	0.62	19,372	0.62	19,372	0.62
LEGAL COUNSEL	156,003	3.74	161,175	4.15	161,175	4.15	161,175	4.15
SENIOR COUNSEL	487,728	8.85	628,628	11.64	628,628	11.64	628,628	11.64
CLERK	9,190	0.23	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	3,500	0.05	0	0.00	0	0.00	0	0.00
DEPUTY GENERAL COUNSEL - DIV	2,650	0.05	0	0.00	0	0.00	0	0.00
DEPUTY GENERAL COUNSEL	1,640	0.04	0	0.00	0	0.00	0	0.00
MANAGING COUNSEL	140,675	2.08	139,180	2.00	139,180	2.00	139,180	2.00
SPECIAL ASST OFFICIAL & ADMSTR	118,116	2.14	121,606	2.20	121,606	2.20	121,606	2.20
SPECIAL ASST PROFESSIONAL	28,854	0.59	28,519	0.60	28,519	0.60	28,519	0.60
SPECIAL ASST OFFICE & CLERICAL	102,415	2.35	123,790	2.86	123,790	2.86	123,790	2.86
TOTAL - PS	**14,021,348**	**459.34**	**14,503,914**	**454.39**	**14,189,051**	**454.39**	**14,189,051**	**454.39**
TRAVEL, IN-STATE	20,200	0.00	44,742	0.00	44,742	0.00	37,242	0.00
TRAVEL, OUT-OF-STATE	8,189	0.00	8,646	0.00	8,646	0.00	8,646	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	7,472,029	0.00	5,893,882	0.00	5,900,579	0.00	5,900,579	0.00
PROFESSIONAL DEVELOPMENT	16,667	0.00	60,890	0.00	41,705	0.00	41,705	0.00
COMMUNICATION SERV & SUPP	296,230	0.00	7,786	0.00	37,786	0.00	37,786	0.00
PROFESSIONAL SERVICES	527,756	0.00	1,316,065	0.00	1,311,065	0.00	1,301,067	0.00
M&R SERVICES	165,865	0.00	225,384	0.00	215,384	0.00	215,384	0.00
MOTORIZED EQUIPMENT	28,707	0.00	27	0.00	27	0.00	27	0.00
OFFICE EQUIPMENT	8,365	0.00	7,126	0.00	7,126	0.00	7,126	0.00
OTHER EQUIPMENT	48	0.00	42,832	0.00	22,502	0.00	22,502	0.00

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	2	0.00
BUILDING LEASE PAYMENTS	1,020	0.00	27	0.00	27	0.00	27	0.00
EQUIPMENT RENTALS & LEASES	38	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	878	0.00	652	0.00	652	0.00	652	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	8,545,992	0.00	7,618,664	0.00	7,600,846	0.00	7,583,348	0.00
GRAND TOTAL	$22,567,340	459.34	$22,122,578	454.39	$21,789,897	454.39	$21,772,399	454.39
GENERAL REVENUE	$10,730,948	233.91	$10,291,683	232.14	$9,962,062	232.14	$9,952,064	232.14
FEDERAL FUNDS	$90,000	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$11,746,392	225.43	$11,830,895	222.25	$11,827,835	222.25	$11,820,335	222.25

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

	Tax	Admin	Legal	Postage	Total
GR					
FEDERAL			15,419		15,419
OTHER	295,250	19,665	41,080	5,439	361,434
TOTAL	295,250	19,665	56,499	5,439	376,853

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

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

Chapter 142, RSMo.

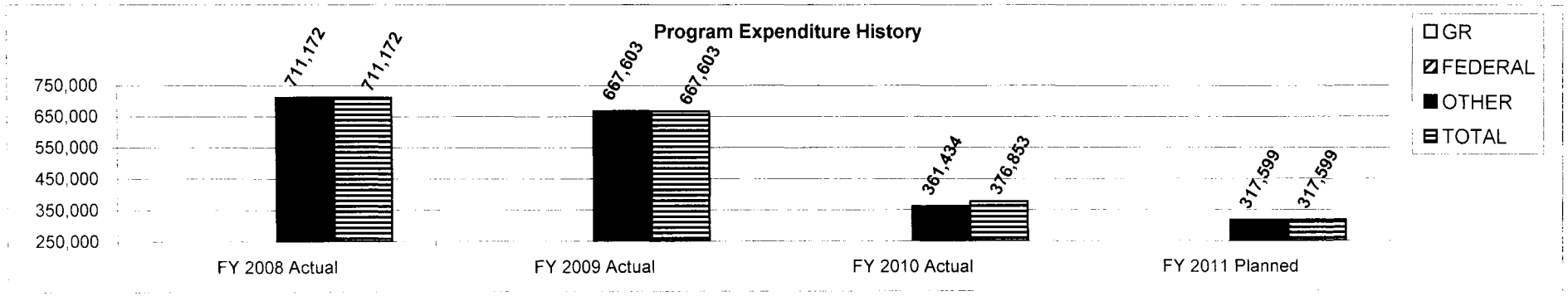
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$740.9	$717.0	$720.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Paper	8,883	8,732	7,905
EDI	564	773	1,173
Total	9,447	9,505	9,078

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Tax	Admin	Legal	Postage	Total
GR	2,747,568					2,747,568
Federal	38,026			280,359		318,385
Other	1,457,275	199,043	490,222	1,706,516	567,122	4,420,178
Total	4,242,869	199,043	490,222	1,986,875	567,122	7,486,131

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, Department staff is also responsible for the opposite end of the spectrum– suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

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

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

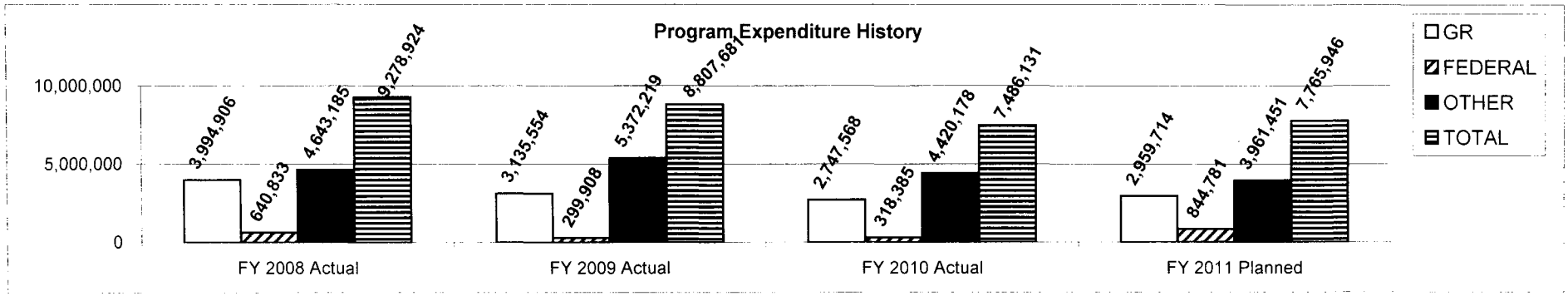
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Issuance	$13.1	$16.5	$13.9
Reinstatement	$3.2	$2.6	$2.9

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Initial	368,439	371,325	355,460
Renewal	595,808	808,017	734,435
Non-driver	147,393	172,662	173,748
Total	1,111,640	1,352,004	1,263,643

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Tax	Admin	Legal	Postage	Total
GR	2,566,715					2,566,715
Federal	90,000					90,000
Other	2,806,474	260,021	766,049	7,009	1,058,326	4,897,879
Total	5,463,189	260,021	766,049	7,009	1,058,326	7,554,594

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

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

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

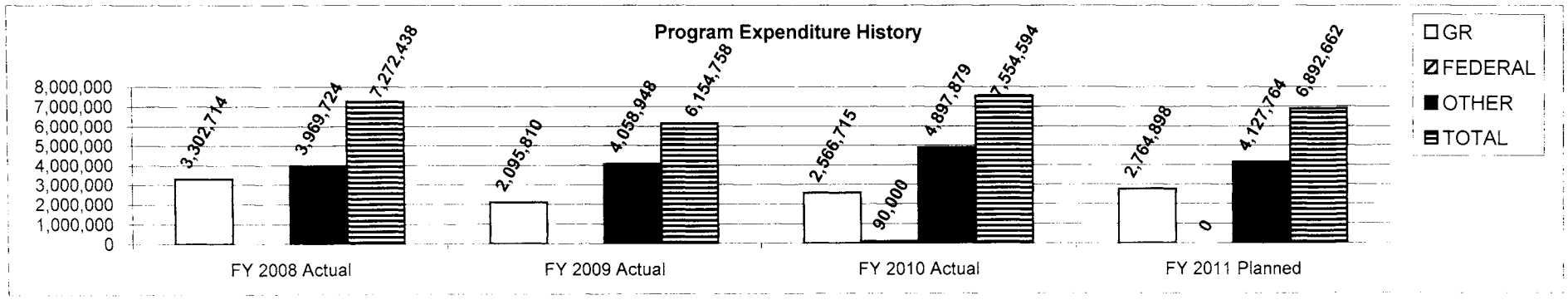
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$159.70	$162.40	$165.71

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Annual	2.18	1.94	2.09
Biennial	1.68	1.56	1.75

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Tax	Admin	Legal	Postage	Total
GR	1,688,847					1,688,847
Federal	17,692					17,692
Other	2,393,363	210,663	964,469	172,124	807,373	4,547,992
Total	4,099,902	210,663	964,469	172,124	807,373	6,254,531

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

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

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

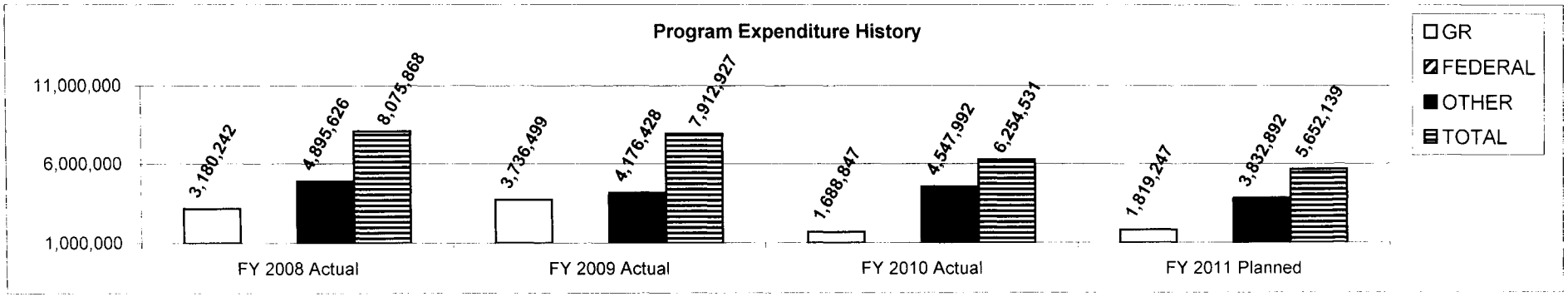
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$621.57	$537.50	$638.88

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.98	1.83	1.77

7d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 6 OF 15

Department of Revenue — **Budget Unit 86120**
Motor Vehicle and Driver License Division
DI Name - Driver License Issuance Postage — **DI# 1860003**

1. AMOUNT OF REQUEST

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	390,963	0	0	390,963
PSD	0	0	0	0
TRF	0	0	0	0
Total	**390,963**	**0**	**0**	**390,963**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Fed	Other	Total
PS	0	0	0	0
EE	390,963	0	0	390,963
PSD	0	0	0	0
TRF	0	0	0	0
Total	**390,963**	**0**	**0**	**390,963**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	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.

It is imperative that the Department of Revenue maintain compliance with Missouri Revised Statutes Chapter 302, and state and federal regulations, and continue to issue driver and nondriver licenses to Missouri citizens. The current driver license issuance process is an over-the-counter process in which licenses are produced at the license offices and given directly to the customers. After extensive research and evaluation, the Department determined that the most cost-effective way to proceed with the issuance of licenses is to convert to a central issuance process. The Department will begin mailing licenses to its customers beginning October 2011.

NEW DECISION ITEM
RANK: 6 OF 15

Department of Revenue	Budget Unit 86120
Motor Vehicle and Driver License Division	
DI Name - Driver License Issuance Postage DI# 1860003	

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 driver license issuance process is an over-the-counter process in which licenses are produced at the license offices and given directly to customers. After extensive research and evaluation, the Department determined that the most cost-effective way to proceed with the issuance of licenses is to convert to a central issuance process. If the Department continued using the over-the-counter process, the Department would require an estimated additional $2,116,500 in core funding. But conversion to central issuance would only require $680,000 for core postage funding. The over-the-counter option was more expensive because it would have required the purchase of new printers for all of the 183 license offices (to produce the actual licenses), or extensive and costly service on existing, failing printing equipment in the 183 offices. The central-issuance option avoids the vast majority of the printer and service costs, leaving only the cost of postage. The annual postage cost projection of $680,000 is based on the number of driver and nondriver licenses produced by the Department each year. The Department expects to begin issuing licenses centrally in October 2011. Therefore, the ongoing core postage funding request for FY2012 is $390,963. The Department will request the remaining core postage funding increase of $289,037 in FY2013.

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				0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
190 - Supplies	390,963						390,963		
Total EE	**390,963**		**0**		**0**		**390,963**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**390,963**	**0.0**	**0**	**0.0**	**0**	**0.0**	**390,963**	**0.0**	**0**

NEW DECISION ITEM
RANK: 6 OF 15

Department of Revenue **Budget Unit 86120**
Motor Vehicle and Driver License Division
DI Name - Driver License Issuance Postage **DI# 1860003**

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	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
190 - Supplies	390,963						390,963		
Total EE	**390,963**		**0**		**0**		**390,963**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**390,963**	**0.0**	**0**	**0.0**	**0**	**0.0**	**390,963**	**0.0**	**0**

NEW DECISION ITEM
RANK: 6 OF 15

Department of Revenue	Budget Unit 86120
Motor Vehicle and Driver License Division	
DI Name - Driver License Issuance Postage DI# 1860003	

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HIGHWAY COLLECTIONS								
DRIVER LICENSE ISSUE POSTAGE - 1860003								
SUPPLIES	0	0.00	0	0.00	390,963	0.00	390,963	0.00
TOTAL - EE	0	0.00	0	0.00	390,963	0.00	390,963	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$390,963	0.00	$390,963	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$390,963	0.00	$390,963	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

NEW DECISION ITEM
RANK: 12 OF 15

Department of Revenue	**Budget Unit 86120**
Motor Vehicle and Driver License Division	
DI Name - License Plate Price Increase	**DI# 1860007**

1. AMOUNT OF REQUEST

	FY 2012 Budget Request					FY 2012 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	80,000	0	0	80,000	EE	80,000	0	0	80,000
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**80,000**	**0**	**0**	**80,000**	**Total**	**80,000**	**0**	**0**	**80,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

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

Other Funds:

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	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.

Section 301.290.1 RSMo, provides, "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, provides "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".

Missouri Vocational Enterprise (MVE) is the vendor that produces embossed vehicle license plates at Corrections. MVE's production costs increased, and have been passed along to the Department of Revenue since January 2010. Specifically, the embossed license plate price increased $0.04 per plate (from $1.39 to $1.43).

NEW DECISION ITEM
RANK: 12 OF 15

Department of Revenue **Budget Unit 86120**
Motor Vehicle and Driver License Division
DI Name - License Plate Price Increase DI# 1860007

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.)

MVE produces an estimated 2,000,000 embossed license plates annually for the Department. Based upon the per plate price increase, the annual cost increase to the Department is calculated as:

	Volume		Per Plate Increase		Total Annual Increase
Embossed License Plates	2,000,000	X	$0.04	=	$80,000.00

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	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
190 - Supplies	80,000						80,000		
Total EE	**80,000**		**0**		**0**		**80,000**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**80,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**80,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 12 OF 15

Department of Revenue — Budget Unit 86120
Motor Vehicle and Driver License Division
DI Name - License Plate Price Increase — DI# 1860007

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	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
190 - Supplies	80,000						80,000		
Total EE	**80,000**		**0**		**0**		**80,000**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**80,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**80,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 12 OF 15

Department of Revenue	Budget Unit 86120
Motor Vehicle and Driver License Division	
DI Name - License Plate Price Increase DI# 1860007	

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HIGHWAY COLLECTIONS								
LICENSE PLATE PRICE INCREASE - 1860007								
SUPPLIES	0	0.00	0	0.00	80,000	0.00	80,000	0.00
TOTAL - EE	0	0.00	0	0.00	80,000	0.00	80,000	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$80,000	0.00	$80,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$80,000	0.00	$80,000	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

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TAXATION DIVISION

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
TAXATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	11,710,295	433.85	20,172,125	596.68	20,172,125	596.68	20,172,125	596.68
HEALTH INITIATIVES	47,175	1.74	49,332	2.00	49,332	2.00	49,332	2.00
ELDERLY HOME-DELIVER MEALS TRU	11,788	0.45	12,582	0.50	12,582	0.50	12,582	0.50
PETROLEUM STORAGE TANK INS	24,486	0.90	26,527	1.00	26,527	1.00	26,527	1.00
CONSERVATION COMMISSION	527,390	20.74	539,472	20.42	539,472	20.42	539,472	20.42
PETROLEUM INSPECTION FUND	29,581	1.10	32,531	1.00	32,531	1.00	32,531	1.00
TOTAL - PS	12,350,715	458.78	20,832,569	621.60	20,832,569	621.60	20,832,569	621.60
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,587,154	0.00	2,607,438	0.00	2,410,370	0.00	2,392,526	0.00
HEALTH INITIATIVES	1,765	0.00	4,382	0.00	4,382	0.00	4,382	0.00
PETROLEUM STORAGE TANK INS	0	0.00	1,127	0.00	1,127	0.00	1,127	0.00
CONSERVATION COMMISSION	15,524	0.00	16,344	0.00	16,344	0.00	16,344	0.00
PETROLEUM INSPECTION FUND	0	0.00	2,966	0.00	2,966	0.00	2,966	0.00
TOTAL - EE	1,604,443	0.00	2,632,257	0.00	2,435,189	0.00	2,417,345	0.00
PROGRAM-SPECIFIC								
GENERAL REVENUE	46,281	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	46,281	0.00	0	0.00	0	0.00	0	0.00
TOTAL	**14,001,439**	**458.78**	**23,464,826**	**621.60**	**23,267,758**	**621.60**	**23,249,914**	**621.60**
FEDERAL RECIPROCITY - 1860010								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	131,560	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	131,560	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**131,560**	**0.00**
TAX AMNESTY - 1860011								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	66,500	2.50
TOTAL - PS	0	0.00	0	0.00	0	0.00	66,500	2.50

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
TAXATION DIVISION								
TAX AMNESTY - 1860011								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	403,500	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	403,500	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**470,000**	**2.50**
CENTRALIZED DEBT COLLECTION - 1860012								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	2,147,250	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	2,147,250	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**2,147,250**	**0.00**
GRAND TOTAL	**$14,001,439**	**458.78**	**$23,464,826**	**621.60**	**$23,267,758**	**621.60**	**$25,998,724**	**624.10**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 86115C
Taxation Division
Core - Taxation

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	20,172,125	0	660,444	20,832,569
EE	2,410,370	0	24,819	2,435,189
PSD	0	0	0	0
TRF	0	0	0	0
Total	**22,582,495**	**0**	**685,263**	**23,267,758**
FTE	**596.68**	**0.00**	**24.92**	**621.60**
Est. Fringe	*11,225,788*	*0*	*367,537*	*11,593,325*

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

Other Funds: Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	20,172,125	0	660,444	20,832,569
EE	2,392,526	0	24,819	2,417,345
PSD	0	0	0	0
TRF	0	0	0	0
Total	**22,564,651**	**0**	**685,263**	**23,249,914**
FTE	**596.68**	**0.00**	**24.92**	**621.60**
Est. Fringe	*11,225,788*	*0*	*367,537*	*11,593,325*

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

Other Funds: Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)

2. CORE DESCRIPTION

The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to comply with laws, regulations, and licenses, and to effectively and efficiently administer and enforce Missouri laws.

CORE DECISION ITEM

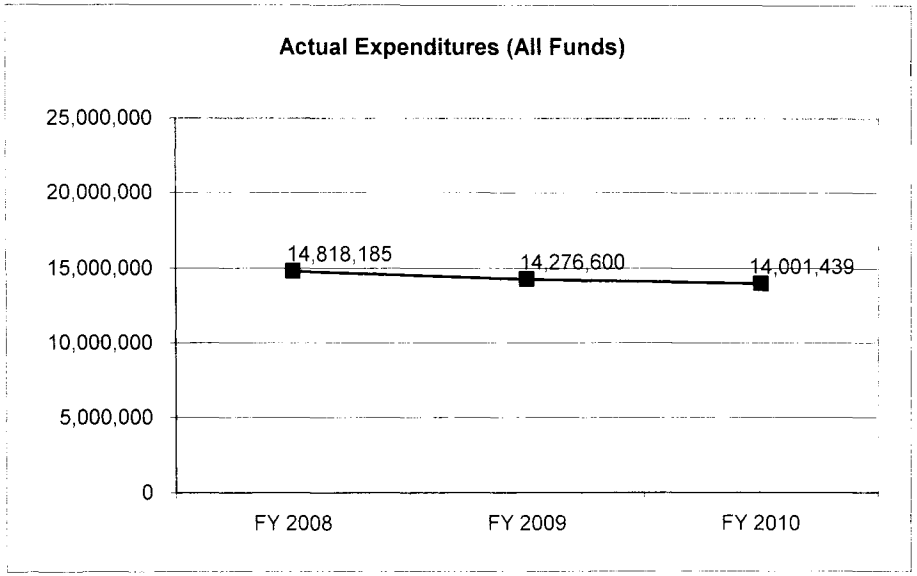
Department of Revenue | **Budget Unit** **86115C**
Taxation Division
Core - Taxation

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

Sales Tax Program
Corporate Tax Program
Fuel Tax Program
Personal Tax Program
Property Tax Program

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	15,843,339	16,536,726	14,751,209	23,464,826
Less Reverted (All Funds)	(470,004)	(1,507,790)	(722,627)	N/A
Budget Authority (All Funds)	15,373,335	15,028,936	14,028,582	N/A
Actual Expenditures (All Funds)	14,818,185	14,276,600	14,001,439	N/A
Unexpended (All Funds)	555,150	752,336	27,143	N/A
Unexpended, by Fund:				
General Revenue	521,711	740,349	1,200	N/A
Federal	0	0	0	N/A
Other	33,439	11,987	25,943	N/A
	(1) (2)	(2)	(2)	(3)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) The FY 2008 appropriations were reduced by $652,000 with budget flexibility - $540,000 to MV/DL and $112,500 to Legal Services.
(2) Additional costs are included in the Department's Highway Collection budget unit.
(3) The FY 2011 appropriations includes the Field Compliance Bureau which was moved from the Administration Division budget unit.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
TAXATION DIVISION

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	621.60	20,172,125	0	660,444	20,832,569	
		EE	0.00	2,607,438	0	24,819	2,632,257	
		Total	**621.60**	**22,779,563**	**0**	**685,263**	**23,464,826**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	650 1692	EE	0.00	(197,068)	0	0	(197,068)	Core reduction
NET DEPARTMENT CHANGES			**0.00**	**(197,068)**	**0**	**0**	**(197,068)**	
DEPARTMENT CORE REQUEST								
		PS	621.60	20,172,125	0	660,444	20,832,569	
		EE	0.00	2,410,370	0	24,819	2,435,189	
		Total	**621.60**	**22,582,495**	**0**	**685,263**	**23,267,758**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1713 1692	EE	0.00	(32)	0	0	(32)	FY12 Core Reduction
Core Reduction	1751 1692	EE	0.00	(17,812)	0	0	(17,812)	FY12 Core Reduction
NET GOVERNOR CHANGES			**0.00**	**(17,844)**	**0**	**0**	**(17,844)**	
GOVERNOR'S RECOMMENDED CORE								
		PS	621.60	20,172,125	0	660,444	20,832,569	
		EE	0.00	2,392,526	0	24,819	2,417,345	
		Total	**621.60**	**22,564,651**	**0**	**685,263**	**23,249,914**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
TAXATION DIVISION								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	66,096	3.00	66,096	3.00	66,096	3.00	66,096	3.00
SR OFC SUPPORT ASST (CLERICAL)	28,056	1.00	28,056	1.00	28,056	1.00	28,056	1.00
ADMIN OFFICE SUPPORT ASSISTANT	27,296	1.02	56,880	2.00	56,880	2.00	56,880	2.00
SR OFC SUPPORT ASST (STENO)	30,000	1.00	119,856	4.00	89,364	3.00	89,364	3.00
OFFICE SUPPORT ASST (KEYBRD)	180,312	8.00	217,666	9.32	217,666	9.32	217,666	9.32
SR OFC SUPPORT ASST (KEYBRD)	100,092	3.85	124,920	4.99	127,736	4.99	127,736	4.99
PHOTOGRAPHIC-MACHINE OPER	45,012	2.00	21,197	1.00	22,597	1.00	22,597	1.00
ACCOUNT CLERK II	203,972	8.00	107,451	3.00	132,027	4.00	132,027	4.00
EXECUTIVE II	36,612	1.00	71,256	2.00	71,256	2.00	71,256	2.00
MANAGEMENT ANALYSIS SPEC I	113,150	3.15	107,856	3.00	107,856	3.00	107,856	3.00
MANAGEMENT ANALYSIS SPEC II	21,782	0.54	0	0.00	40,212	1.00	40,212	1.00
LEGISLATIVE COORDINATOR	46,533	0.98	45,984	1.00	49,104	1.00	49,104	1.00
TAX PROCESSING TECH IV	293,355	9.18	253,696	8.00	217,084	7.00	217,084	7.00
TAX COLLECTION TECH I	793,963	35.05	1,595,618	62.50	1,009,260	44.50	1,009,260	44.50
TAX COLLECTION TECH II	204,184	7.98	255,660	10.00	181,164	7.00	181,164	7.00
TAX COLLECTION TECH III	162,140	5.83	142,355	5.00	141,419	5.00	141,419	5.00
TAXPAYER SERVICES SUPV	329,625	9.15	328,224	9.00	317,076	9.00	317,076	9.00
TAXPAYER SERVICES OFFICE MGR	120,636	3.00	120,636	3.00	120,636	3.00	120,636	3.00
REVENUE SECTION SUPV	497,182	13.93	496,786	14.00	455,818	13.00	455,818	13.00
REVENUE PROCESSING TECH I	2,443,386	105.78	2,204,253	99.30	3,350,283	130.80	3,350,283	130.80
REVENUE PROCESSING TECH II	4,208,140	157.47	4,450,476	176.12	3,926,428	145.67	3,926,428	145.67
REVENUE PROCESSING TECH III	1,054,989	36.28	1,134,592	38.00	1,271,044	43.00	1,271,044	43.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	127,404	2.00	127,404	2.00	127,404	2.00
TAX AUDITOR I	0	0.00	1,224,384	34.00	1,245,144	35.00	1,245,144	35.00
TAX AUDITOR II	0	0.00	758,652	19.40	775,644	19.80	775,644	19.80
TAX AUDITOR III	0	0.00	1,924,055	24.50	1,691,711	36.05	1,691,711	36.05
TAX AUDIT SUPV	0	0.00	1,275,564	23.00	1,409,376	26.00	1,409,376	26.00
REVENUE MANAGER, BAND 1	370,557	8.03	324,166	7.75	352,984	7.75	352,984	7.75
REVENUE MANAGER, BAND 2	112,887	1.88	440,159	7.00	348,985	6.00	348,985	6.00
REVENUE MANAGER, BAND 3	81,705	1.16	144,210	2.00	144,210	2.00	144,210	2.00
DIVISION DIRECTOR	98,271	0.96	97,850	1.00	103,860	1.00	103,860	1.00
DESIGNATED PRINCIPAL ASST DIV	76,752	0.95	85,000	1.00	154,000	2.00	154,000	2.00

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
TAXATION DIVISION								
CORE								
OUT-STATE AUDIT PERSONNEL	0	0.00	1,335,087	19.60	1,335,087	19.60	1,335,087	19.60
CLERK	32,718	1.59	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	66,500	0.95	70,000	1.00	70,000	1.00	70,000	1.00
TAX SEASON ASST	375,913	23.22	939,419	17.12	939,419	17.12	939,419	17.12
DEPUTY GENERAL COUNSEL - DIV	50,350	0.95	53,000	1.00	53,000	1.00	53,000	1.00
SPECIAL ASST OFFICE & CLERICAL	78,549	1.90	84,105	2.00	82,683	2.00	82,683	2.00
TOTAL - PS	**12,350,715**	**458.78**	**20,832,569**	**621.60**	**20,832,569**	**621.60**	**20,832,569**	**621.60**
TRAVEL, IN-STATE	5,215	0.00	137,389	0.00	107,389	0.00	107,357	0.00
TRAVEL, OUT-OF-STATE	7,508	0.00	145,547	0.00	115,547	0.00	115,547	0.00
SUPPLIES	426,406	0.00	604,120	0.00	604,120	0.00	604,120	0.00
PROFESSIONAL DEVELOPMENT	218,173	0.00	230,813	0.00	230,813	0.00	230,813	0.00
COMMUNICATION SERV & SUPP	245,690	0.00	673,765	0.00	376,697	0.00	376,697	0.00
PROFESSIONAL SERVICES	435,981	0.00	315,884	0.00	575,884	0.00	558,072	0.00
M&R SERVICES	92,883	0.00	200,777	0.00	300,777	0.00	300,777	0.00
COMPUTER EQUIPMENT	48,801	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	383	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	27,730	0.00	85,000	0.00	85,000	0.00	85,000	0.00
OTHER EQUIPMENT	0	0.00	500	0.00	500	0.00	500	0.00
BUILDING LEASE PAYMENTS	94,133	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	106	0.00	3,001	0.00	3,001	0.00	3,001	0.00
MISCELLANEOUS EXPENSES	1,434	0.00	233,957	0.00	33,957	0.00	33,957	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	**1,604,443**	**0.00**	**2,632,257**	**0.00**	**2,435,189**	**0.00**	**2,417,345**	**0.00**
PROGRAM DISTRIBUTIONS	46,281	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	**46,281**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$14,001,439**	**458.78**	**$23,464,826**	**621.60**	**$23,267,758**	**621.60**	**$23,249,914**	**621.60**
GENERAL REVENUE	**$13,343,730**	**433.85**	**$22,779,563**	**596.68**	**$22,582,495**	**596.68**	**$22,564,651**	**596.68**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$657,709**	**24.93**	**$685,263**	**24.92**	**$685,263**	**24.92**	**$685,263**	**24.92**

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Tax	MV/DL	Admin	Legal	Postage	Total
GR	10,138,615	0	496,585	963,980	516,491	12,115,671
Federal						0
Other	591,854					591,854
Total	10,730,469	0	496,585	963,980	516,491	12,707,525

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, and one-on-one meetings.

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

Chapter 144, RSMo

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

No

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

No

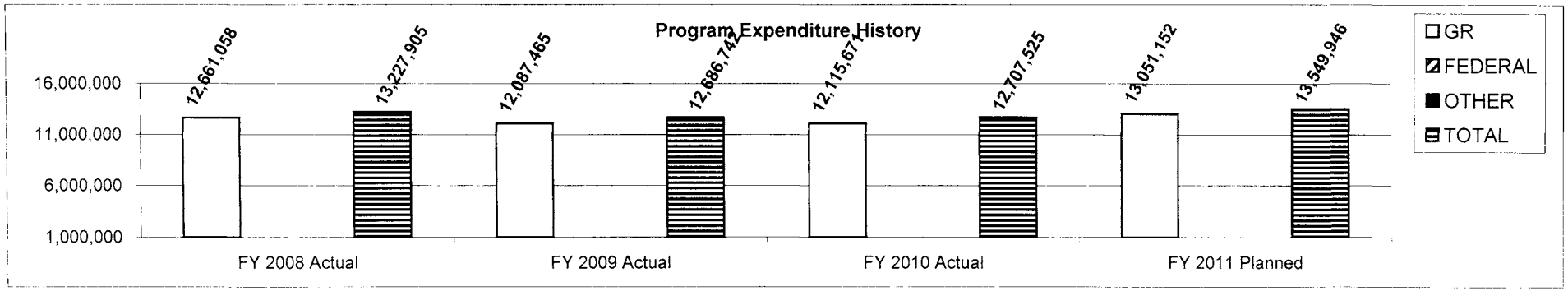
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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



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

Conservation Fund (0609)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$1.96	$1.88	$1.79

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.20	1.12	1.14

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
788,298	772,194	781,798

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Tax	MV/DL	Admin	Legal	Postage	Total
GR	1,945,515	0	171,564	55,568	119,089	2,291,736
Federal						0
Other						0
Total	1,945,515	0	171,564	55,568	119,089	2,291,736

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

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

Chapter 143, RSMo.

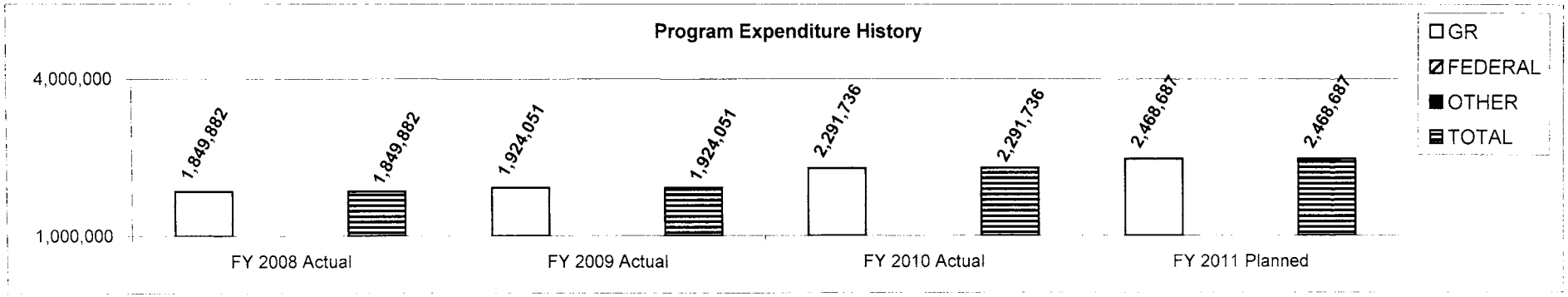
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$370.5	$364.3	$287.7

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
154,609	183,792	173,748

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

	Tax	Admin	Legal	Postage	Total
GR					
FEDERAL			15,419		15,419
OTHER	295,250	19,665	41,080	5,439	361,434
TOTAL	295,250	19,665	56,499	5,439	376,853

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

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

Chapter 142, RSMo.

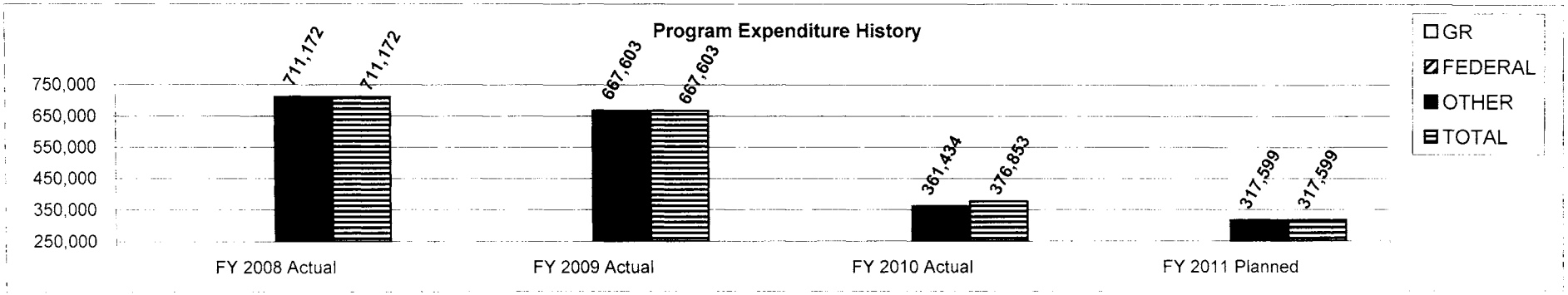
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$740.9	$717.0	$720.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Paper	8,883	8,732	7,905
EDI	564	773	1,173
Total	9,447	9,505	9,078

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Tax	MV/DL	Admin	Legal	Postage	Total
GR	5,664,375	0	775,989	470,624	2,421,009	9,331,997
Federal						0
Other						0
Total	5,664,375	0	775,989	470,624	2,421,009	9,331,997

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

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

Chapter 143, RSMo.

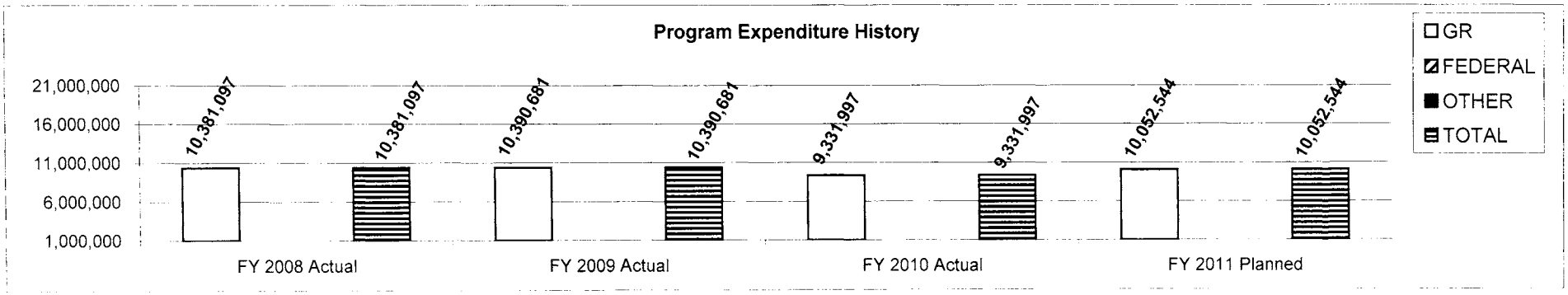
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$5.2	$4.9	$4.8

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Total	2.96	2.95	2.87
Paper	1.27	1.20	1.06
Electronic	1.69	1.74	1.81

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Tax	MV/DL	Admin	Legal	Postage	Total
GR	720,224	0	101,990	14,040	17,230	853,484
Federal						0
Other						0
Total	720,224	0	101,990	14,040	17,230	853,484

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

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

Sections 135.010 to 135.035, RSMo.

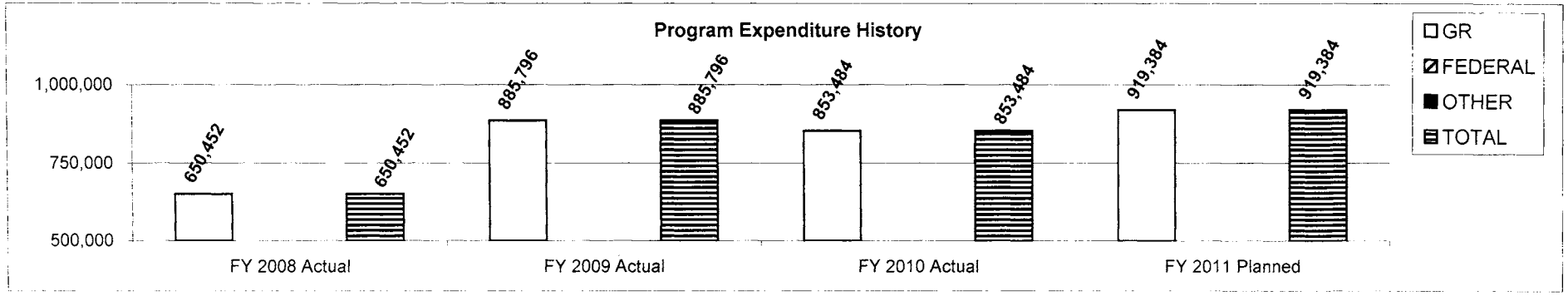
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Paper	2.9	3.5	3.2
Electronic	2.9	3.5	3.2

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
246,713	259,876	249,450

7d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 9 OF 15

Department of Revenue	**Budget Unit 86115C**
Division of Taxation	
DI Name Federal Reciprocal Offset Program	**DI# 1860010**

1. AMOUNT OF REQUEST

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	131,560	0	0	131,560
PSD	0	0	0	0
TRF	0	0	0	0
Total	**131,560**	**0**	**0**	**131,560**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

X	New Legislation		New Program		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.

Requested legislation will authorize the State to participate in the Federal Reciprocal Vendor Offset Program. The program offsets federal vendor payments to pay amounts owed to the State and offsets state vendor payments for amounts owed to the federal government.

To implement the program, the Department requires additional postage for notices to all existing debtors with eligible debts and funding to pay a $17 fee charged by the federal government for each offset. The Office of Administration will also incur postage costs to issue notices to vendors whose payments were offset.

It is estimated that the Federal Reciprocal Vendor Offset Program proposal will net $9 million in additional revenues in FY12, $7.3 million in FY13, and $5.5 million in FY14.

NEW DECISION ITEM
RANK: 9 OF 15

Department of Revenue	**Budget Unit 86115C**
Division of Taxation	
DI Name Federal Reciprocal Offset Program DI# 1860010	

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 assumes the General Assembly will pass legislation authorizing the Department and the Office of Administration to participate in the Federal Reciprocal Vendor Offset Program.

The request assumes the Department must issue the initial notification to approximately 85,000 existing debtors eligible for offset. New debts becoming eligible will receive the notification as part of an existing noticing process with no additional postage costs.

This request further assumes the State will receive 5,500 offsets from the federal government incurring fees in total of $93,500 ($17 per offset) that must be paid.

Finally, this request assumes the Office of Administration will mail notices to approximately 1,500 vendors whose payments are offset to the Federal Government. This request includes OA's postage need.

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	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 9 OF 15

Department of Revenue				Budget Unit	86115C				
Division of Taxation									
DI Name Federal Reciprocal Offset Program		DI# 1860010							
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	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
190-Postage-Notice of Offset to Vendors (OA)	660						660		
190-Postage-Notice to Existing Tax Debtors	37,400						37,400		37,400
400-Offset Fee ($17 each)	93,500						93,500		
Total EE	**131,560**		**0**		**0**		**131,560**		**37,400**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**131,560**	**0.0**	**0**	**0.0**	**0**	**0.0**	**131,560**	**0.0**	**37,400**

NEW DECISION ITEM
RANK: 9 OF 15

Department of Revenue	Budget Unit 86115C
Division of Taxation	
DI Name Federal Reciprocal Offset Program DI# 1860010	

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
TAXATION DIVISION								
FEDERAL RECIPROCITY - 1860010								
SUPPLIES	0	0.00	0	0.00	0	0.00	38,060	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	0	0.00	93,500	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**131,560**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$131,560**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$131,560**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

NEW DECISION ITEM
RANK: 8 OF 15

Department of Revenue	**Budget Unit 86115C**
Division of Taxation	
DI Name Tax Amnesty Program	**DI# 1860011**

1. AMOUNT OF REQUEST

	FY 2012 Budget Request					FY 2012 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	66,500	0	0	66,500
EE	0	0	0	0	EE	403,500	0	0	403,500
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**	**470,000**	**0**	**0**	**470,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**2.50**	**0.00**	**0.00**	**2.50**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*37,007*	*0*	*0*	*37,007*

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

Other Funds:

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

X	New Legislation		New Program		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.

The Department of Revenue requests funding for the administration of a Fiscal Year 2012 Tax Amnesty Program. The Amnesty Program will run from August 1 - October 31, 2011. The program will apply to individuals and businesses who, during the amnesty period, file and pay delinquent taxes the Department had not previously identified. The funding request includes temporary staffing to answer telephone calls from potential participants, equipment for the temporary staffing, postage and advertising.

It is estimated that the tax amnesty proposal will net $20 million in additional general revenue, after expenses.

NEW DECISION ITEM
RANK: 8 OF 15

Department of Revenue	Budget Unit 86115C
Division of Taxation	
DI Name Tax Amnesty Program DI# 1860011	

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 requires temporary staff alternating from July 1, 2011 through November 4, 2011. Those staff will need telephones and lines as there are currently no excess telephones or lines in the Taxation Division. Additionally, the Department will need postage to send confirmation and denial notices. Advertising of the amnesty period and eligibility requirements will be necessary.

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	
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									
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: 8 OF 15

Department of Revenue **Budget Unit 86115C**
Division of Taxation
DI Name Tax Amnesty Program DI# 1860011

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100-Temporary Staff (10 FTE for 90 days)	66,500	2.5					66,500	2.5	66,500
Total PS	**66,500**	**2.5**	**0**	**0.0**	**0**	**0.0**	**66,500**	**2.5**	**66,500**
							0		
400-Advertising	400,000						400,000		400,000
580-Equipment	3,000						3,000		3,000
190-Postage	500						500		500
Total EE	**403,500**		**0**		**0**		**403,500**		**403,500**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**470,000**	**2.5**	**0**	**0.0**	**0**	**0.0**	**470,000**	**2.5**	**470,000**

NEW DECISION ITEM
RANK: 8 OF 15

Department of Revenue	Budget Unit 86115C
Division of Taxation	
DI Name Tax Amnesty Program DI# 1860011	

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
TAXATION DIVISION								
TAX AMNESTY - 1860011								
OTHER	0	0.00	0	0.00	0	0.00	66,500	2.50
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**66,500**	**2.50**
SUPPLIES	0	0.00	0	0.00	0	0.00	500	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	0	0.00	400,000	0.00
OFFICE EQUIPMENT	0	0.00	0	0.00	0	0.00	3,000	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**403,500**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$470,000**	**2.50**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$470,000**	**2.50**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

NEW DECISION ITEM
RANK: 10 OF 15

Department of Revenue **Budget Unit 86115C**
Division of Taxation
DI Name Centralized Debt Collection for State Agencies DI# 1860012

1. AMOUNT OF REQUEST

	FY 2012 Budget Request					FY 2012 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	2,147,250	0	0	2,147,250
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**	**2,147,250**	**0**	**0**	**2,147,250**
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.

Other Funds:

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

X	New Legislation		New Program		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.

The Department of Revenue requests funding to enhance the collection of debts owed to other state agencies. Centralized debt collection will lower the costs through increased efficiencies, using collection tools not available to other agencies, and shifting efforts to a group dedicated solely to collections. Additionally, this focus will increase the amounts collected.

The funding request includes necessary enhancements to the Department's existing collection system as to manage other agency's debts.

It is estimated that the centralized debt collection proposal will generate additional net revenues after accounting for costs in Fiscal Year 2012 of $1 million, $6 million in Fiscal Year 2013, and $7.5 million in Fiscal Year 2014.

NEW DECISION ITEM
RANK: 10 OF 15

Department of Revenue **Budget Unit 86115C**
Division of Taxation
DI Name Centralized Debt Collection for State Agencies DI# 1860012

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 assumes legislative authorization for the Department to use the same tools it currently uses to collect tax debts, including outside collection agencies, to collect debts owed other state agencies.

The Department assumes it will issue a demand letter and make a telephone call for each debt referred to it for collection; issue garnishments if the size and nature of debt warrant; and may refer other debts to an outside collection agency. State agencies will refer debt using a uniform electronic protocol.

The Department will contract with a vendor to enhance its collection system to manage these debts. Eligible debt will be final, but no more than 12 months past finality, and each debt will be greater than $500. All Department of Menal Health (DMH) and Department of Social Services (DSS) debts will be referred by January 1, 2012 with monthly referrals thereafter.

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	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
Total EE			**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 10 OF 15

Department of Revenue — Budget Unit 86115C
Division of Taxation
DI Name Centralized Debt Collection for State Agencies DI# 1860012

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	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
400 - Professional Services	561,000						561,000		
400 - CACS-G Enhancements (1)	1,500,000						1,500,000		1,500,000
190 - Postage	86,250						86,250		
Total EE	**2,147,250**		**0**		**0**		**2,147,250**		**1,500,000**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**2,147,250**	**0.0**	**0**	**0.0**	**0**	**0.0**	**2,147,250**	**0.0**	**1,500,000**

(1) The Department's collections system, CACS-G, will require enhancements to manage other agency's debt.

NEW DECISION ITEM
RANK: 10 OF 15

Department of Revenue	Budget Unit 86115C
Division of Taxation	
DI Name Centralized Debt Collection for State Agencies DI# 1860012	

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
TAXATION DIVISION								
CENTRALIZED DEBT COLLECTION - 1860012								
SUPPLIES	0	0.00	0	0.00	0	0.00	86,250	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	0	0.00	2,061,000	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**2,147,250**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$2,147,250**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$2,147,250**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
INTEGRATED TAX SYSTEM								
DOR INTEGRATED TAX SYSTEM - 1860006								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	5,000,000	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	5,000,000	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**5,000,000**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$5,000,000**	**0.00**

NEW DECISION ITEM
RANK: 11 OF 15

Department of Revenue	**Budget Unit 86116C**
Division of Taxation	
DI Name Tax Integrated System	**DI# 1860006**

1. AMOUNT OF REQUEST

	FY 2012 Budget Request					FY 2012 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	5,000,000	0	0	5,000,000
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**	**5,000,000**	**0**	**0**	**5,000,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

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

Other Funds:

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion		Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan	X	Other:	Tax Systems Technology Upgrade	

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 approximately $9 billion in general revenue and $720.8 million in Highway revenue annually using a mixture of largely 20- to 30-year old mainframe and pc software systems. Communication between systems is severely limited. Additionally, the systems are difficult to modify for legislative changes, efficiencies, and collection enhancements.

Funding is needed to reduce operating and maintenance costs; improve collections, audit selection and nonfiler discovery programs; expand online services; increase voluntary compliance; provide better, more, and faster access to taxpayer data for the department and taxpayers. Additionally, it should provide a view of all taxpayer activity across tax types; increase efficiencies and improve productivity; improve modeling and speed implementation of tax law changes; provide more reliable data with greatly improved analytical capabilities; and increase revenue. The contract to create and install the system will be benefits based. The contractor will carry the upfront costs of the system and take payment only in the form of funds collected above current collection amounts.

NEW DECISION ITEM
RANK: 11 OF 15

Department of Revenue	**Budget Unit 86116C**
Division of Taxation	
DI Name Tax Integrated System	**DI# 1860006**

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.)

A study was contracted for the Department in 2008 to project the cost of an integrated tax system for withholding, sales/use, individual, and corporate taxes, as well as possible benefits that would be derived from implementation of an integrated system. Additional benefits studies were conducted by three potential vendors in FY 2010.

Each of the studies looked at current processes and opportunities for improvement in collections, non-filer discovery programs, audit, and process efficiencies. The 2008 study projected the cost for the implementation of an integrated tax system at $48 million to $68 million with annual maintenance costs of approximately $2.5 million. In FY10, the most comprehensive study of projected revenue benefits indicated an estimated additional revenues for the first five years of more than $105 million (Yr. 1 - $5.3 million, Yr. 2 - $8.4 million, Yr. 3 - $25.2 million, Yr. 4 - $33 million, Yr. 5 - $33.1 million), with $33 million each year thereafter. The first two years will have a lower amount of additional collections due to time for implementation of the new system.

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	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM

RANK: 11 OF 15

Department of Revenue				Budget Unit	86116C				
Division of Taxation									
DI Name Tax Integrated System		DI# 1860006							
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	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
400-Professional Services	5,000,000						5,000,000		
Total EE	**5,000,000**		**0**		**0**		**5,000,000**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**5,000,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**5,000,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 11 OF 15

Department of Revenue	Budget Unit 86116C
Division of Taxation	
DI Name Tax Integrated System DI# 1860006	

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
INTEGRATED TAX SYSTEM								
DOR INTEGRATED TAX SYSTEM - 1860006								
PROFESSIONAL SERVICES	0	0.00	0	0.00	0	0.00	5,000,000	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	5,000,000	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$0	0.00	$5,000,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$5,000,000	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

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MOTOR VEHICLE AND DRIVER LICENSING DIVISION

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	193,665	7.52	134,013	7.05	134,013	7.05	134,013	7.05
DEPT OF REVENUE	34,118	0.76	199,141	5.00	199,141	5.00	199,141	5.00
MOTOR VEHICLE COMMISSION	274,255	10.66	274,374	10.00	274,374	10.00	274,374	10.00
DEPT OF REVENUE INFORMATION	288,235	11.26	289,915	11.00	289,915	11.00	289,915	11.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	2,206	0.00	2,206	0.00	2,206	0.00
TOTAL - PS	790,273	30.20	899,649	33.05	899,649	33.05	899,649	33.05
EXPENSE & EQUIPMENT								
GENERAL REVENUE	201,410	0.00	63,164	0.00	63,164	0.00	59,745	0.00
DEPT OF REVENUE	21,599	0.00	379,816	0.00	379,816	0.00	379,816	0.00
MOTOR VEHICLE COMMISSION	27,410	0.00	344,604	0.00	344,604	0.00	344,604	0.00
DEPT OF REVENUE INFORMATION	195,436	0.00	199,914	0.00	199,914	0.00	199,914	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	3,000	0.00	3,000	0.00	3,000	0.00
TOTAL - EE	445,855	0.00	990,498	0.00	990,498	0.00	987,079	0.00
TOTAL	**1,236,128**	**30.20**	**1,890,147**	**33.05**	**1,890,147**	**33.05**	**1,886,728**	**33.05**
DOR INFORMATION FUND REPLACE - 1860004								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	484,764	15.00	484,764	15.00
TOTAL - PS	0	0.00	0	0.00	484,764	15.00	484,764	15.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	701,558	0.00	701,558	0.00
TOTAL - EE	0	0.00	0	0.00	701,558	0.00	701,558	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**1,186,322**	**15.00**	**1,186,322**	**15.00**
CONTRACT OFFICE PRINTER LEASE - 1860005								
EXPENSE & EQUIPMENT								

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
CONTRACT OFFICE PRINTER LEASE - 1860005								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	92,000	0.00	92,000	0.00
TOTAL - EE	0	0.00	0	0.00	92,000	0.00	92,000	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**92,000**	**0.00**	**92,000**	**0.00**
GRAND TOTAL	**$1,236,128**	**30.20**	**$1,890,147**	**33.05**	**$3,168,469**	**48.05**	**$3,165,050**	**48.05**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 86120C
Motor Vehicle and Driver Licensing Division
Core - Motor Vehicle and Driver License

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	134,013	199,141	566,495	899,649
EE	63,164	379,816	547,518	990,498
PSD	0	0	0	0
TRF	0	0	0	0
Total	**197,177**	**578,957**	**1,114,013**	**1,890,147**
FTE	**7.05**	**5.00**	**21.00**	**33.05**
Est. Fringe	*74,578*	*110,822*	*315,254*	*500,655*

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

Other Funds: Motor Vehicle Commission Fund (0588), DOR Information Fund (0619) and DOR Specialty Plate Fund (0775)

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	134,013	199,141	566,495	899,649
EE	59,745	379,816	547,518	987,079
PSD	0	0	0	0
TRF	0	0	0	0
Total	**193,758**	**578,957**	**1,114,013**	**1,886,728**
FTE	**7.05**	**5.00**	**21.00**	**33.05**
Est. Fringe	*74,578*	*110,822*	*315,254*	*500,655*

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

Other Funds: Motor Vehicle Commission Fund (0588), DOR Information Fund (0619) and DOR Specialty Plate Fund (0775)

2. CORE DESCRIPTION

The Motor Vehicle and Driver License Division core funding represents the resources needed to collect fees and taxes and enforce state laws for the following activities:

- issuing motor vehicle titles and registering motor vehicles and marinecraft;
- registering automobile dealers, salvage dealers, and auto auctions;
- issuing, suspending, revoking, and disqualifying driver and nondriver licenses and driving permits;
- processing and maintaining records relating to traffic violation point assessments, administrative alcohol, and abuse-and-lose laws;
- processing and maintaining records regarding the mandatory financial responsibility laws for uninsured motorists;
- overseeing the operations of 183 contract agent license offices.

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

Driver License Program
Motor Vehicle Registration Program
Motor Vehicle Title Program
Motor Vehicle Dealer Registration Program

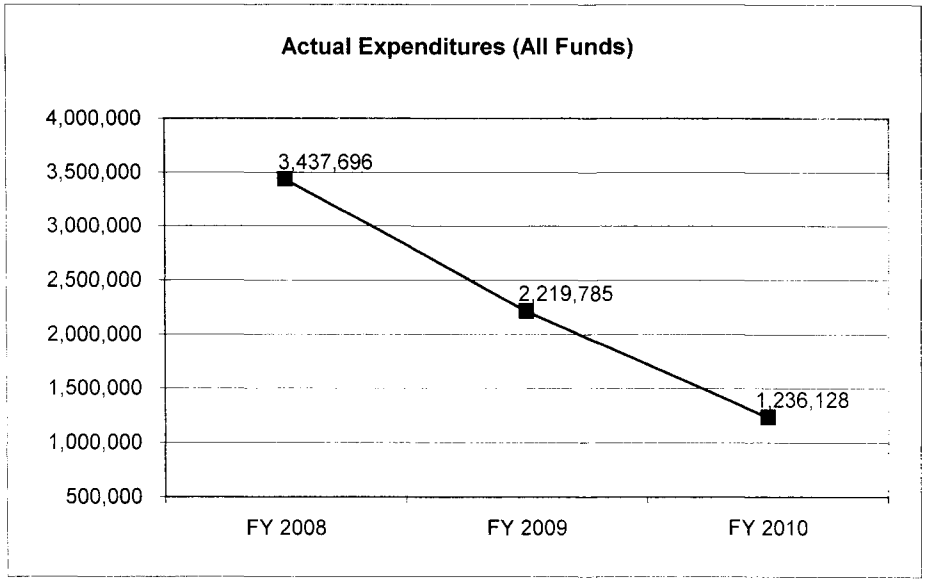
CORE DECISION ITEM

Department of Revenue
Motor Vehicle and Driver Licensing Division
Core - Motor Vehicle and Driver License

Budget Unit 86120C

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	4,187,734	2,654,341	2,190,048	1,890,147
Less Reverted (All Funds)	(12,886)	(89,921)	(102,003)	N/A
Budget Authority (All Funds)	4,174,848	2,564,420	2,088,045	N/A
Actual Expenditures (All Funds)	3,437,696	2,219,785	1,236,128	N/A
Unexpended (All Funds)	737,152	344,635	851,917	N/A
Unexpended, by Fund:				
General Revenue	34,436	33,673	0	N/A
Federal	681,839	279,051	523,240	N/A
Other	22,877	31,911	328,677	N/A
	(1) (2)	(2)	(2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) The FY 2008 MV/DL appropriations were increased by $2,340,000 ($1,000,000 Federal Fund "E" appropriation, $540,000 Taxation budget flexibility and $800,000 Administration budget flexibility).

(2) Additional costs are included in the Department's Highway Collections budget unit.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
MOTOR VEH & DRIVER LICENSING

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	33.05	134,013	199,141	566,495	899,649	
		EE	0.00	63,164	379,816	547,518	990,498	
		Total	**33.05**	**197,177**	**578,957**	**1,114,013**	**1,890,147**	
DEPARTMENT CORE REQUEST								
		PS	33.05	134,013	199,141	566,495	899,649	
		EE	0.00	63,164	379,816	547,518	990,498	
		Total	**33.05**	**197,177**	**578,957**	**1,114,013**	**1,890,147**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1716 1711	EE	0.00	(1)	0	0	(1)	FY12 Core Reduction
Core Reduction	1752 1711	EE	0.00	(3,418)	0	0	(3,418)	FY12 Core Reduction
NET GOVERNOR CHANGES			**0.00**	**(3,419)**	**0**	**0**	**(3,419)**	
GOVERNOR'S RECOMMENDED CORE								
		PS	33.05	134,013	199,141	566,495	899,649	
		EE	0.00	59,745	379,816	547,518	987,079	
		Total	**33.05**	**193,758**	**578,957**	**1,114,013**	**1,886,728**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	31,778	1.42	0	0.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	22,453	1.00	22,453	1.00	22,453	1.00
OFFICE SUPPORT ASST (KEYBRD)	41,984	1.75	199,166	6.63	199,166	6.63	199,166	6.63
SR OFC SUPPORT ASST (KEYBRD)	85,645	3.20	27,550	1.00	27,550	1.00	27,550	1.00
TRAINING TECH I	17,322	0.50	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	8,988	0.25	1,103	0.00	1,103	0.00	1,103	0.00
MANAGEMENT ANALYSIS SPEC II	5,007	0.12	500	0.00	500	0.00	500	0.00
ADMINISTRATIVE ANAL I	2,568	0.09	0	0.00	0	0.00	0	0.00
REVENUE SECTION SUPV	64,189	1.85	39,884	1.00	39,884	1.00	39,884	1.00
TELEPHONE INFO OPERATOR I REV	0	0.00	40,594	2.00	0	0.00	0	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	74,996	3.00	0	0.00	0	0.00
REVENUE PROCESSING TECH I	133,142	5.72	1,103	0.00	116,693	5.00	116,693	5.00
REVENUE PROCESSING TECH II	379,679	14.94	310,632	13.42	310,632	13.42	310,632	13.42
REVENUE MANAGER, BAND 1	11,408	0.22	47,452	1.00	47,452	1.00	47,452	1.00
REVENUE MANAGER, BAND 2	8,563	0.14	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	134,216	4.00	134,216	4.00	134,216	4.00
TOTAL - PS	**790,273**	**30.20**	**899,649**	**33.05**	**899,649**	**33.05**	**899,649**	**33.05**
TRAVEL, IN-STATE	98	0.00	8,161	0.00	8,161	0.00	8,160	0.00
TRAVEL, OUT-OF-STATE	0	0.00	5,009	0.00	5,009	0.00	5,009	0.00
SUPPLIES	134,340	0.00	441,687	0.00	441,687	0.00	441,687	0.00
PROFESSIONAL DEVELOPMENT	40	0.00	3,010	0.00	3,010	0.00	3,010	0.00
COMMUNICATION SERV & SUPP	0	0.00	2,930	0.00	2,930	0.00	2,930	0.00
PROFESSIONAL SERVICES	263,590	0.00	437,615	0.00	437,615	0.00	434,197	0.00
M&R SERVICES	11,121	0.00	5,017	0.00	5,017	0.00	5,017	0.00
COMPUTER EQUIPMENT	35,897	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	10	0.00	10	0.00	10	0.00
OFFICE EQUIPMENT	769	0.00	71,682	0.00	71,682	0.00	71,682	0.00
OTHER EQUIPMENT	0	0.00	4,529	0.00	4,529	0.00	4,529	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1,004	0.00	1,004	0.00	1,004	0.00
BUILDING LEASE PAYMENTS	0	0.00	12	0.00	12	0.00	12	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	15	0.00	15	0.00	15	0.00
MISCELLANEOUS EXPENSES	0	0.00	9,807	0.00	9,807	0.00	9,807	0.00

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
REBILLABLE EXPENSES	0	0.00	10	0.00	10	0.00	10	0.00
TOTAL - EE	445,855	0.00	990,498	0.00	990,498	0.00	987,079	0.00
GRAND TOTAL	$1,236,128	30.20	$1,890,147	33.05	$1,890,147	33.05	$1,886,728	33.05
GENERAL REVENUE	$395,075	7.52	$197,177	7.05	$197,177	7.05	$193,758	7.05
FEDERAL FUNDS	$55,717	0.76	$578,957	5.00	$578,957	5.00	$578,957	5.00
OTHER FUNDS	$785,336	21.92	$1,114,013	21.00	$1,114,013	21.00	$1,114,013	21.00

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Tax	Admin	Legal	Postage	Total
GR	2,747,568					2,747,568
Federal	38,026			280,359		318,385
Other	1,457,275	199,043	490,222	1,706,516	567,122	4,420,178
Total	4,242,869	199,043	490,222	1,986,875	567,122	7,486,131

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, Department staff is also responsible for the opposite end of the spectrum-- suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

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

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

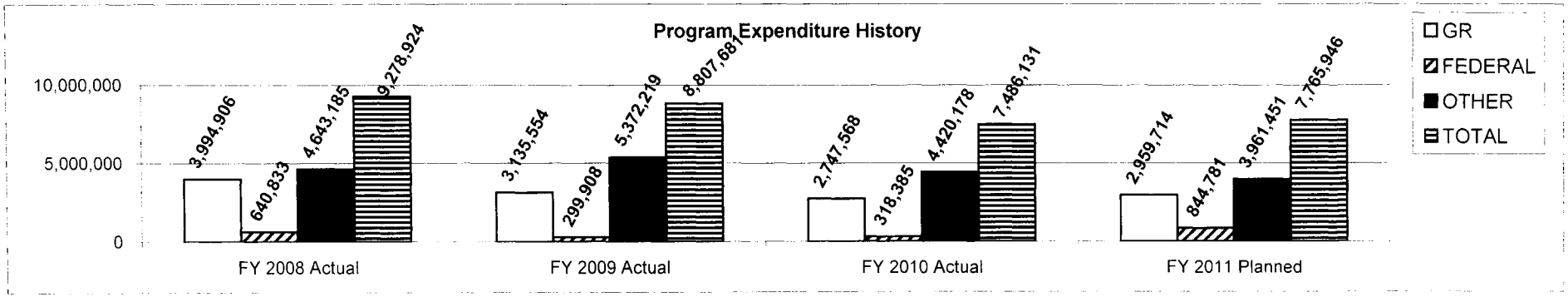
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Issuance	$13.1	$16.5	$13.9
Reinstatement	$3.2	$2.6	$2.9

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Initial	368,439	371,325	355,460
Renewal	595,808	808,017	734,435
Non-driver	147,393	172,662	173,748
Total	1,111,640	1,352,004	1,263,643

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Tax	Admin	Legal	Postage	Total
GR	2,566,715					2,566,715
Federal	90,000					90,000
Other	2,806,474	260,021	766,049	7,009	1,058,326	4,897,879
Total	5,463,189	260,021	766,049	7,009	1,058,326	7,554,594

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

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

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

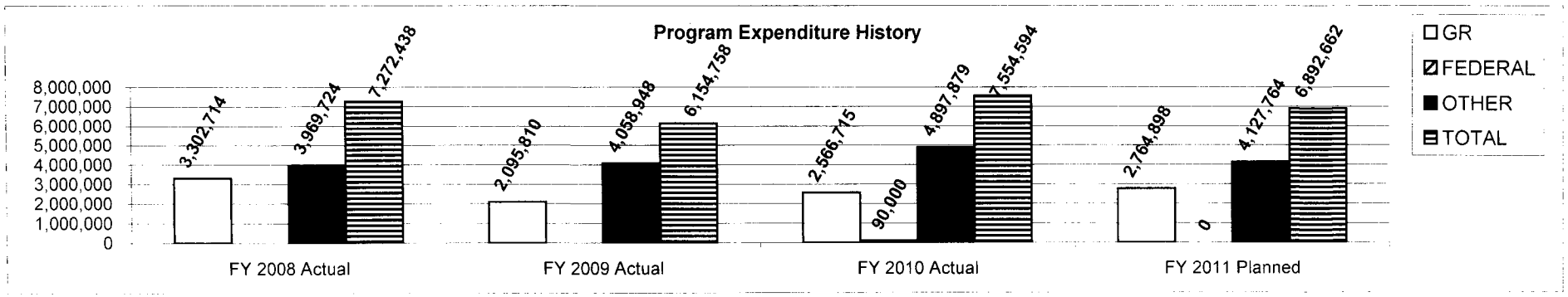
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$159.70	$162.40	$165.71

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Annual	2.18	1.94	2.09
Biennial	1.68	1.56	1.75

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Tax	Admin	Legal	Postage	Total
GR	1,688,847					1,688,847
Federal	17,692					17,692
Other	2,393,363	210,663	964,469	172,124	807,373	4,547,992
Total	4,099,902	210,663	964,469	172,124	807,373	6,254,531

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

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

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

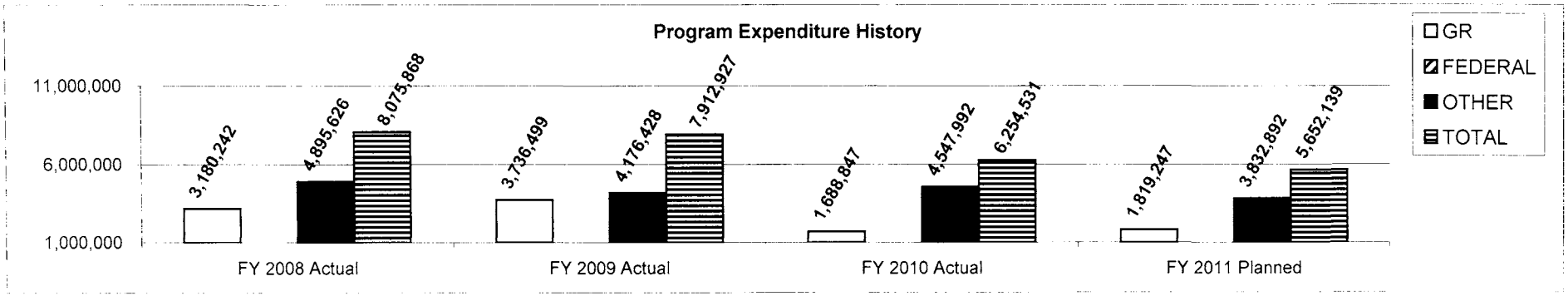
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$621.57	$537.50	$638.88

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.98	1.83	1.77

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

	MV/DL	Tax	Admin	Legal	Postage	Total
GR	102,604					102,604
Federal						0
Other	300,884	17,344	52,775	373,220	28,451	772,674
Total	403,488	17,344	52,775	373,220	28,451	875,278

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

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

Sections 301.550 through 301.573, RSMo.

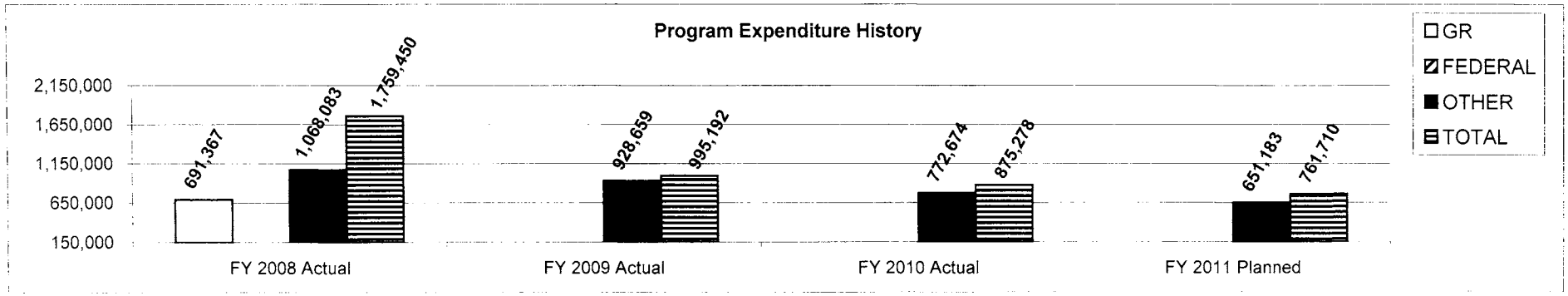
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

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

State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$996,906	$967,132	$939,138

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
6,594	6,518	6,174

7d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 7 OF 15

Department of Revenue	**Budget Unit 86120C**
Motor Vehicle and Driver Licensing Division	
DI Name - DOR Information Fund Replacement DI# 1860004	

1. AMOUNT OF REQUEST

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	484,764	0	0	484,764
EE	701,558	0	0	701,558
PSD	0	0	0	0
TRF	0	0	0	0
Total	**1,186,322**	**0**	**0**	**1,186,322**
FTE	**15.00**	**0.00**	**0.00**	**15.00**
Est. Fringe	*269,771*	*0*	*0*	*269,771*

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	484,764	0	0	484,764
EE	701,558	0	0	701,558
PSD	0	0	0	0
TRF	0	0	0	0
Total	**1,186,322**	**0**	**0**	**1,186,322**
FTE	**15.00**	**0.00**	**0.00**	**15.00**
Est. Fringe	*269,771*	*0*	*0*	*269,771*

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion		Cost to Continue
X	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.

The Department of Revenue requires General Revenue funding to continue record sales processing, due to the constitutional limitation on funds available to the Department from the Department of Revenue Information Fund. Section 610.026.1, RSMo requires that, "[e]xcept 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 into the Information Fund. But Amendment 3 to the Missouri Constitution restricts the amount that the Department may expend from the fund, to the cost of collection not to exceed 3%. The 3% cost of collection does not cover the costs associated with providing information to the public.

NEW DECISION ITEM
RANK: 7 OF 15

Department of Revenue		Budget Unit 86120C
Motor Vehicle and Driver Licensing Division		
DI Name - DOR Information Fund Replacement	DI# 1860004	

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 provides over 150 million motor vehicle and driver license records per year in various different mediums (paper, electronic, fax, etc.) including creating approximately 850 reports for the public each year, and creating and maintaining 250 production jobs that organize and deliver requested data to the public every day. The Department currently receives appropriations from the Department of Revenue Information Fund for 15 FTE (11 Department FTE and 4 OA-IT FTE) and associated costs for expenses and equipment for computer disks, paper, supplies, postage, and state data center mainframe costs. To continue to comply with the law and continue to process these requests within a 3-10 day average turnaround time, the General Revenue funding being requested is the current personal service and expense and equipment amount being funded through the Department of Revenue Information Fund.

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100 - 000022 - Office Support Asst (Keyboardin	127,079	4.0					127,079	4.0	
100 - 007642 - Revenue Processing Technician	162,836	7.0					162,836	7.0	
100 - 000165 - Computer Info Technician Spec I	53,292	1.0					53,292	1.0	
100 - 000153 - Computer Info Technician IV	141,557	3.0					141,557	3.0	
Total PS	**484,764**	**15.0**	**0**	**0.0**	**0**	**0.0**	**484,764**	**15.0**	**0**
190 - Supplies	344,621						344,621		
340 - Communication Serv & Supp	25,667						25,667		
240 - Professional Services	147,670						147,670		
400 - Professional Services	143,000						143,000		
430 - Maintenance and Repair Services	39,600						39,600		
740 - Miscellaneous Expenses	1,000						1,000		
Total EE	**701,558**		**0**		**0**		**701,558**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**

NEW DECISION ITEM
RANK: 7 OF 15

Department of Revenue **Budget Unit 86120C**
Motor Vehicle and Driver Licensing Division
DI Name - DOR Information Fund Replacement DI# 1860004

Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**1,186,322**	**15.0**	**0**	**0.0**	**0**	**0.0**	**1,186,322**	**15.0**	**0**

Budget Object Class/Job Class	**Gov Rec GR DOLLARS**	**Gov Rec GR FTE**	**Gov Rec FED DOLLARS**	**Gov Rec FED FTE**	**Gov Rec OTHER DOLLARS**	**Gov Rec OTHER FTE**	**Gov Rec TOTAL DOLLARS**	**Gov Rec TOTAL FTE**	**Gov Rec One-Time DOLLARS**
100 - 000022 - Office Support Asst (Keyboardin	127,079	4.0					127,079	4.0	
100 - 007642 - Revenue Processing Technician	162,836	7.0					162,836	7.0	
100 - 000165 - Computer Info Technician Spec I	53,292	1.0					53,292	1.0	
100 - 000153 - Computer Info Technician IV	141,557	3.0					141,557	3.0	
Total PS	**484,764**	**15.0**	**0**	**0.0**	**0**	**0.0**	**484,764**	**15.0**	**0**
190 - Supplies	344,621						344,621		
340 - Communication Serv & Supp	25,667						25,667		
240 - Professional Services	147,670						147,670		
400 - Professional Services	143,000						143,000		
430 - Maintenance and Repair Services	39,600						39,600		
740 - Miscellaneous Expenses	1,000						1,000		
Total EE	**701,558**		**0**		**0**		**701,558**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**1,186,322**	**15.0**	**0**	**0.0**	**0**	**0.0**	**1,186,322**	**15.0**	**0**

NEW DECISION ITEM
RANK: 7 OF 15

Department of Revenue	Budget Unit 86120C
Motor Vehicle and Driver Licensing Division	
DI Name - DOR Information Fund Replacement DI# 1860004	

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
DOR INFORMATION FUND REPLACE - 1860004								
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	127,079	4.00	127,079	4.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	141,557	3.00	141,557	3.00
COMPUTER INFO TECH SPEC I	0	0.00	0	0.00	53,292	1.00	53,292	1.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	162,836	7.00	162,836	7.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**484,764**	**15.00**	**484,764**	**15.00**
SUPPLIES	0	0.00	0	0.00	344,621	0.00	344,621	0.00
COMMUNICATION SERV & SUPP	0	0.00	0	0.00	25,667	0.00	25,667	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	290,670	0.00	290,670	0.00
M&R SERVICES	0	0.00	0	0.00	39,600	0.00	39,600	0.00
MISCELLANEOUS EXPENSES	0	0.00	0	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**701,558**	**0.00**	**701,558**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$1,186,322**	**15.00**	**$1,186,322**	**15.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$1,186,322**	**15.00**	**$1,186,322**	**15.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

NEW DECISION ITEM
RANK: 13 OF 15

Department of Revenue **Budget Unit 86120**
Motor Vehicle and Driver Licensing Division
DI Name - Contract Office Printer Lease **DI# 1860005**

1. AMOUNT OF REQUEST

	FY 2012 Budget Request					FY 2012 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	92,000	0	0	92,000	EE	92,000	0	0	92,000
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	92,000	0	0	92,000	Total	92,000	0	0	92,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*	*Est. Fringe*	*0*	*0*	*0*	*0*

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

Other Funds:

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion		Cost to Continue
	GR Pick-Up		Space Request	X	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.

The existing printers used by the Department of Revenue and License Offices, in coordination with the Title and Registration Information Processing System, were installed 10 years ago. When the Department of Revenue's Information Technology Division was consolidated into the Office of Administration, Information Technology (OA-IT), Department of Revenue funds were transferred to that agency for purposes of equipment replacement. Due to budget reductions within OA-IT, funding for printer replacements no longer exists. Maintaining the 479 existing 10-year old printers is not cost-efficient: FY08 license office printer maintenance cost was $17,000; FY09 maintenance cost was $48,000; and FY10 maintenance cost was $65,000 -- an increase of 282% over FY08 costs. There were 101 maintenance calls in CY07; 216 in CY08; and 236 in CY09. Cost of maintenance for some printers was double the cost of a new printer; replacement repair parts are increasingly difficult to obtain; printer downtime increased for motor vehicle transaction processing. Due to the age of the equipment, maintenance costs are expected to continue to drastically increase each year. The printers need to be replaced.

NEW DECISION ITEM
RANK: 13 OF 15

Department of Revenue **Budget Unit 86120**
Motor Vehicle and Driver Licensing Division
DI Name - Contract Office Printer Lease DI# 1860005

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 approaching the replacement of these printers through a lease option to minimize costs. The annual lease cost totals $85,000. The Department will use its current core funding of $65,000 for maintenance, and so requests an on-going core funding increase of $20,000 to cover the balance of the lease costs, plus a one-time request for $72,000 for installation of the new printers. This approach would allow the Department to replace all 479 printers and cover maintenance on the new printers. The Department evaluated the outright purchase of printers and on-going maintenance, and determined it was more cost-effective for the state to lease them. Outright purchasing of printers over a 4-year period would have required a funding request of $83,000, plus $72,000 installation for the first year and $83,000 for the next three years.

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	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
400 - Professional Services	72,000						72,000		72,000
480 - Computer Equipment	20,000						20,000		0
							0		
Total EE	**92,000**		**0**		**0**		**92,000**		**72,000**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**92,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**92,000**	**0.0**	**72,000**

NEW DECISION ITEM
RANK: 13 OF 15

Department of Revenue		Budget Unit	86120
Motor Vehicle and Driver Licensing Division			
DI Name - Contract Office Printer Lease	DI# 1860005		

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	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
400 - Professional Services	72,000						72,000		
480 - Computer Equipment	20,000						20,000		
							0		
Total EE	**92,000**		**0**		**0**		**92,000**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**92,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**92,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 13 OF 15

Department of Revenue	Budget Unit 86120
Motor Vehicle and Driver Licensing Division	
DI Name - Contract Office Printer Lease DI# 1860005	

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
CONTRACT OFFICE PRINTER LEASE - 1860005								
PROFESSIONAL SERVICES	0	0.00	0	0.00	72,000	0.00	72,000	0.00
COMPUTER EQUIPMENT	0	0.00	0	0.00	20,000	0.00	20,000	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**92,000**	**0.00**	**92,000**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$92,000**	**0.00**	**$92,000**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$92,000**	**0.00**	**$92,000**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

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LEGAL SERVICES DIVISION

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LEGAL SERVICES								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,690,774	43.67	1,430,010	36.15	1,411,010	36.15	1,411,010	36.15
DEPT OF REVENUE	61,591	1.64	195,824	5.00	195,824	5.00	195,824	5.00
MOTOR VEHICLE COMMISSION	425,914	10.84	455,981	11.00	455,981	11.00	455,981	11.00
TOTAL - PS	2,178,279	56.15	2,081,815	52.15	2,062,815	52.15	2,062,815	52.15
EXPENSE & EQUIPMENT								
GENERAL REVENUE	161,205	0.00	139,776	0.00	139,208	0.00	138,835	0.00
DEPT OF REVENUE	68,242	0.00	70,000	0.00	70,000	0.00	70,000	0.00
MOTOR VEHICLE COMMISSION	1,795	0.00	36,077	0.00	36,077	0.00	36,077	0.00
TOTAL - EE	231,242	0.00	245,853	0.00	245,285	0.00	244,912	0.00
TOTAL	**2,409,521**	**56.15**	**2,327,668**	**52.15**	**2,308,100**	**52.15**	**2,307,727**	**52.15**
GRAND TOTAL	**$2,409,521**	**56.15**	**$2,327,668**	**52.15**	**$2,308,100**	**52.15**	**$2,307,727**	**52.15**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 86130C
Legal Services Division
Core - Legal Services

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	1,411,010	195,824	455,981	2,062,815
EE	139,208	70,000	36,077	245,285
PSD	0	0	0	0
TRF	0	0	0	0
Total	1,550,218	265,824	492,058	2,308,100
FTE	36.15	5.00	11.00	52.15
Est. Fringe	*785,227*	*108,976*	*253,753*	*1,147,957*

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

Other Funds: Motor Vehicle Commission Fund (0588)

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	1,411,010	195,824	455,981	2,062,815
EE	138,835	70,000	36,077	244,912
PSD	0	0	0	0
TRF	0	0	0	0
Total	1,549,845	265,824	492,058	2,307,727
FTE	36.15	5.00	11.00	52.15
Est. Fringe	*785,227*	*108,976*	*253,753*	*1,147,957*

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

Other Funds: Motor Vehicle Commission Fund (0588)

Note: The Department of Revenue requests the continuation of the "E" on its federal fund appropriations.

2. CORE DESCRIPTION

The Legal Services Division performs support functions to increase the effectiveness of revenue collection programs in the Department of Revenue. The division is responsible for providing legal counsel and representation to the Director of Revenue and divisions. It is also responsible for investigating complaints alleging criminal violations of Missouri's motor vehicle, driver, and taxation laws. Additional division costs are included in the Highway Collections core request.

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

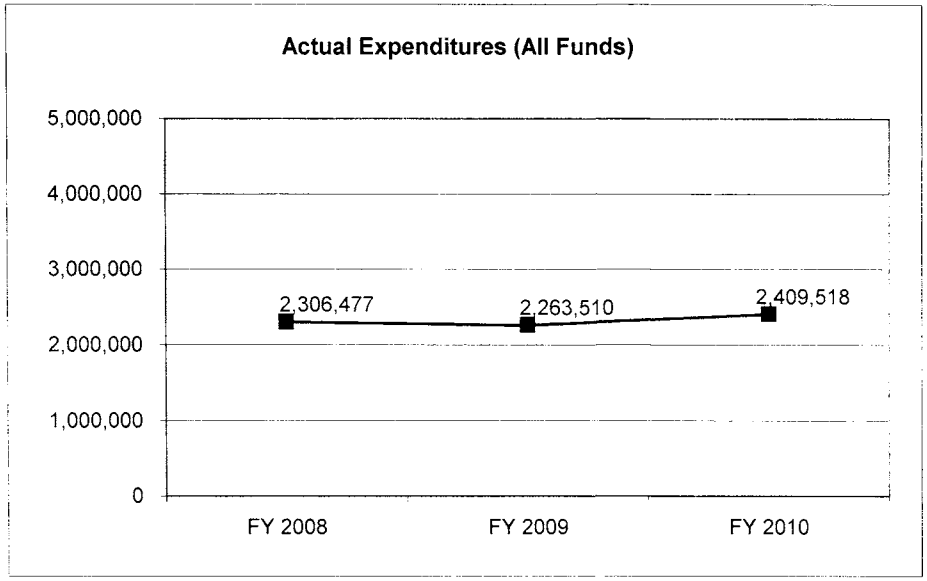
Corporate Tax Program
Fuel Tax Program
Personal Tax Program
Property Tax Program
Sales Tax Program
Driver License Program
Motor Vehicle Dealer Registration Program
Motor Vehicle Registration Program
Motor Vehicle Title Program

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 86130C
Legal Services Division
Core - Legal Services

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	2,474,898	2,513,749	2,738,651	2,327,668
Less Reverted (All Funds)	(52,657)	(183,240)	(159,817)	N/A
Budget Authority (All Funds)	2,422,241	2,330,509	2,578,834	N/A
Actual Expenditures (All Funds)	2,306,477	2,263,510	2,409,518	N/A
Unexpended (All Funds)	115,764	66,999	169,316	N/A
Unexpended, by Fund:				
General Revenue	43,440	4,264	1,769	N/A
Federal	39,246	27,094	103,198	N/A
Other	33,078	35,641	64,349	N/A
	(1)	(3)	(2) (3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $170,906 using Department flexibility.
(2) Appropriation decreased $36,000 using Department flexibility and increased $110,000 for federal fund grant awards.
(3) Additional divisional costs are included in the Department's Highway Collections budget unit.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LEGAL SERVICES

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	52.15	1,430,010	195,824	455,981	2,081,815	
		EE	0.00	139,776	70,000	36,077	245,853	
		Total	**52.15**	**1,569,786**	**265,824**	**492,058**	**2,327,668**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	1033 1739	PS	0.00	(19,000)	0	0	(19,000)	Core reduction
Core Reduction	1033 1740	EE	0.00	(568)	0	0	(568)	Core reduction
NET DEPARTMENT CHANGES			**0.00**	**(19,568)**	**0**	**0**	**(19,568)**	
DEPARTMENT CORE REQUEST								
		PS	52.15	1,411,010	195,824	455,981	2,062,815	
		EE	0.00	139,208	70,000	36,077	245,285	
		Total	**52.15**	**1,550,218**	**265,824**	**492,058**	**2,308,100**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1719 1740	EE	0.00	(97)	0	0	(97)	FY12 Core Reduction
Core Reduction	1753 1740	EE	0.00	(276)	0	0	(276)	FY12 Core Reduction
NET GOVERNOR CHANGES			**0.00**	**(373)**	**0**	**0**	**(373)**	
GOVERNOR'S RECOMMENDED CORE								
		PS	52.15	1,411,010	195,824	455,981	2,062,815	
		EE	0.00	138,835	70,000	36,077	244,912	
		Total	**52.15**	**1,549,845**	**265,824**	**492,058**	**2,307,727**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LEGAL SERVICES								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	39,312	1.50	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	76,366	2.26	64,826	1.74	64,826	1.74	64,826	1.74
OFFICE SUPPORT ASST (KEYBRD)	36,444	1.50	18,628	1.20	18,628	1.20	18,628	1.20
SR OFC SUPPORT ASST (KEYBRD)	184,362	7.27	135,108	4.90	174,420	6.40	174,420	6.40
PERSONNEL OFCR I	24,511	0.53	0	0.00	0	0.00	0	0.00
HUMAN RELATIONS OFCR II	19,755	0.41	0	0.00	0	0.00	0	0.00
PERSONNEL ANAL II	42,554	1.08	0	0.00	0	0.00	0	0.00
PUBLIC INFORMATION COOR	17,123	0.38	0	0.00	0	0.00	0	0.00
TRAINING TECH III	3,461	0.08	0	0.00	0	0.00	0	0.00
EXECUTIVE II	17,087	0.50	12,934	0.38	12,934	0.38	12,934	0.38
MANAGEMENT ANALYSIS SPEC I	13,662	0.38	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	16,780	0.41	0	0.00	0	0.00	0	0.00
PERSONNEL CLERK	31,639	1.07	0	0.00	0	0.00	0	0.00
INVESTIGATOR I	28,920	0.96	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	465,455	12.64	593,792	14.40	574,792	14.40	574,792	14.40
INVESTIGATOR III	156,081	3.21	123,984	3.00	123,984	3.00	123,984	3.00
GRAPHIC ARTS SPEC II	14,066	0.39	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH I	1,007	0.04	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH II	1,075	0.04	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH III	205,948	7.20	142,040	5.48	142,040	5.48	142,040	5.48
HUMAN RESOURCES MGR B2	18,581	0.39	0	0.00	0	0.00	0	0.00
HUMAN RESOURCES MGR B3	7,049	0.10	0	0.00	0	0.00	0	0.00
INVESTIGATION MGR B3	33,475	0.50	33,612	0.50	33,612	0.50	33,612	0.50
DIVISION DIRECTOR	36,565	0.54	37,514	0.40	37,514	0.40	37,514	0.40
ASSOCIATE COUNSEL	142,935	3.14	306,752	2.80	306,752	2.80	306,752	2.80
PARALEGAL	26,121	0.90	40,874	1.38	40,874	1.38	40,874	1.38
LEGAL COUNSEL	81,280	1.95	232,200	7.85	187,200	6.85	187,200	6.85
SENIOR COUNSEL	205,797	3.75	66,803	2.84	66,803	2.84	66,803	2.84
DEPUTY GENERAL COUNSEL	2,175	0.04	0	0.00	0	0.00	0	0.00
MANAGING COUNSEL	195,913	2.91	197,411	3.00	197,411	3.00	197,411	3.00
APPELLATE COUNSEL	30,682	0.68	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	19,948	0.41	20,043	0.40	20,043	0.40	20,043	0.40

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LEGAL SERVICES								
CORE								
SPECIAL ASST OFFICE & CLERICAL	21,462	0.49	15,982	0.38	15,982	0.38	15,982	0.38
SPECIAL ASST SERVICE MAINT	0	0.00	0	0.00	45,000	1.00	45,000	1.00
TOTAL - PS	**2,178,279**	**56.15**	**2,081,815**	**52.15**	**2,062,815**	**52.15**	**2,062,815**	**52.15**
TRAVEL, IN-STATE	29,638	0.00	31,562	0.00	36,562	0.00	36,465	0.00
TRAVEL, OUT-OF-STATE	6,055	0.00	17,910	0.00	12,910	0.00	12,910	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	115,226	0.00	71,069	0.00	106,619	0.00	106,619	0.00
PROFESSIONAL DEVELOPMENT	21,311	0.00	22,801	0.00	22,801	0.00	22,801	0.00
COMMUNICATION SERV & SUPP	3,872	0.00	49,784	0.00	19,216	0.00	19,216	0.00
PROFESSIONAL SERVICES	15,123	0.00	17,122	0.00	19,622	0.00	19,346	0.00
M&R SERVICES	13,687	0.00	18,001	0.00	18,001	0.00	18,001	0.00
OFFICE EQUIPMENT	4,163	0.00	6,551	0.00	1,001	0.00	1,001	0.00
OTHER EQUIPMENT	19,260	0.00	0	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	51	0.00	51	0.00	51	0.00
MISCELLANEOUS EXPENSES	2,907	0.00	10,001	0.00	7,501	0.00	7,501	0.00
TOTAL - EE	**231,242**	**0.00**	**245,853**	**0.00**	**245,285**	**0.00**	**244,912**	**0.00**
GRAND TOTAL	**$2,409,521**	**56.15**	**$2,327,668**	**52.15**	**$2,308,100**	**52.15**	**$2,307,727**	**52.15**
GENERAL REVENUE	**$1,851,979**	**43.67**	**$1,569,786**	**36.15**	**$1,550,218**	**36.15**	**$1,549,845**	**36.15**
FEDERAL FUNDS	**$129,833**	**1.64**	**$265,824**	**5.00**	**$265,824**	**5.00**	**$265,824**	**5.00**
OTHER FUNDS	**$427,709**	**10.84**	**$492,058**	**11.00**	**$492,058**	**11.00**	**$492,058**	**11.00**

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Legal	MV/DL	Admin	Tax	Postage	Total
GR	55,568	0	171,564	1,945,515	119,089	2,291,736
Federal						0
Other						0
Total	55,568	0	171,564	1,945,515	119,089	2,291,736

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

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

Chapter 143, RSMo.

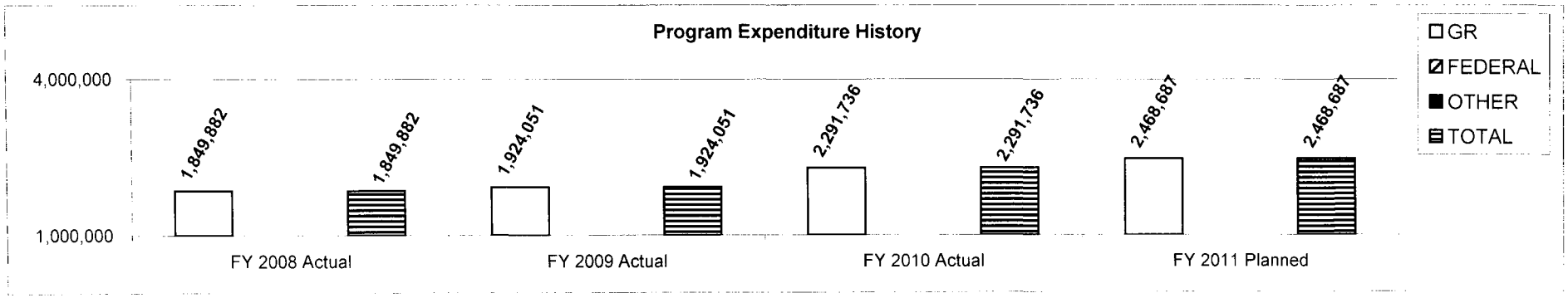
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$370.5	$364.3	$287.7

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
154,609	183,792	173,748

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

	Legal	Admin	Tax	Postage	Total
GR					
FEDERAL	15,419				15,419
OTHER	41,080	19,665	295,250	5,439	361,434
TOTAL	56,499	19,665	295,250	5,439	376,853

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

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

Chapter 142, RSMo.

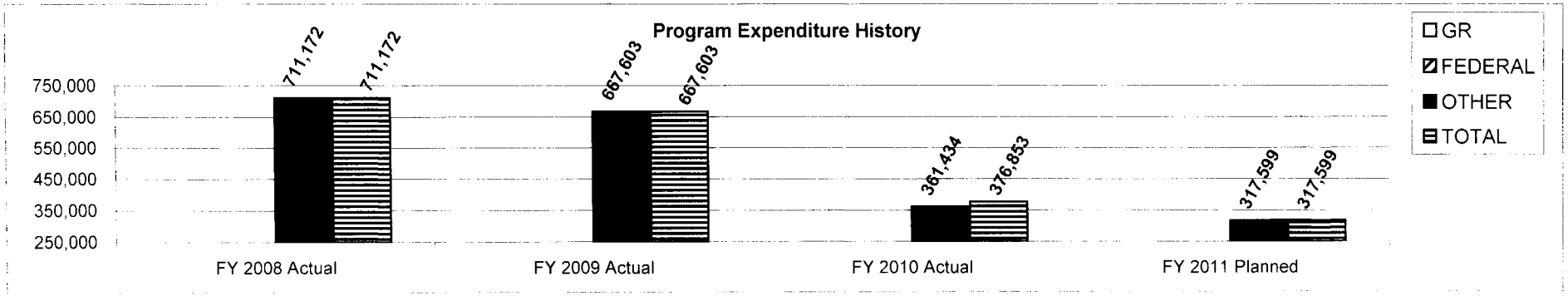
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue
Program Name - Fuel Tax
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$740.9	$717.0	$720.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Paper	8,883	8,732	7,905
EDI	564	773	1,173
Total	9,447	9,505	9,078

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Legal	MV/DL	Admin	Tax	Postage	Total
GR	470,624	0	775,989	5,664,375	2,421,009	9,331,997
Federal						0
Other						0
Total	470,624	0	775,989	5,664,375	2,421,009	9,331,997

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

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

Chapter 143, RSMo.

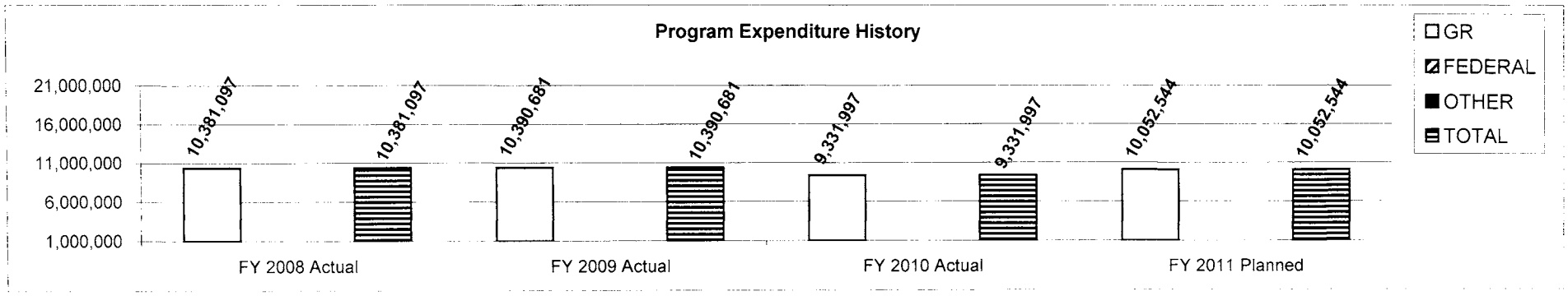
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$5.2	$4.9	$4.8

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Total	2.96	2.95	2.87
Paper	1.27	1.20	1.06
Electronic	1.69	1.74	1.81

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Legal	MV/DL	Admin	Tax	Postage	Total
GR	14,040	0	101,990	720,224	17,230	853,484
Federal						0
Other						0
Total	14,040	0	101,990	720,224	17,230	853,484

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

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

Sections 135.010 to 135.035, RSMo.

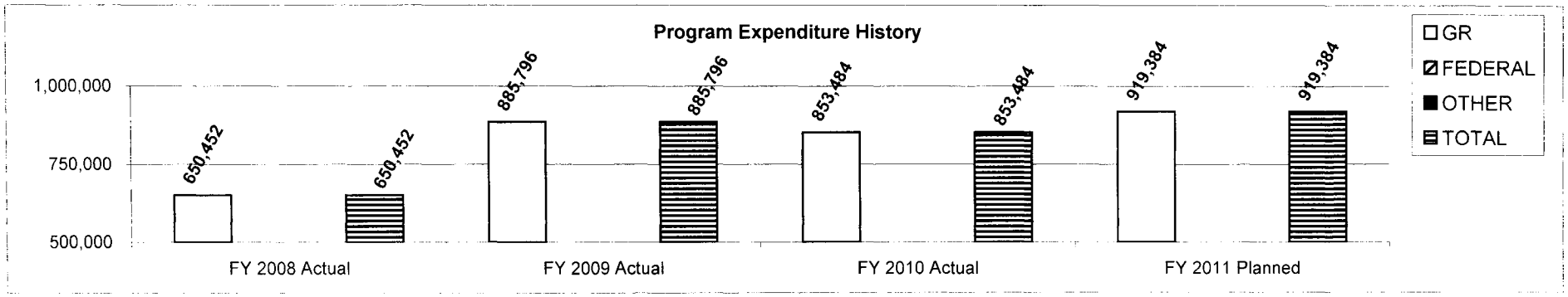
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Paper	2.9	3.5	3.2
Electronic	2.9	3.5	3.2

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
246,713	259,876	249,450

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Legal	MV/DL	Admin	Tax	Postage	Total
GR	963,980	0	496,585	10,138,615	516,491	12,115,671
Federal						0
Other				591,854		591,854
Total	963,980	0	496,585	10,730,469	516,491	12,707,525

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, and one-on-one meetings.

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

Chapter 144, RSMo

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

No

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

No

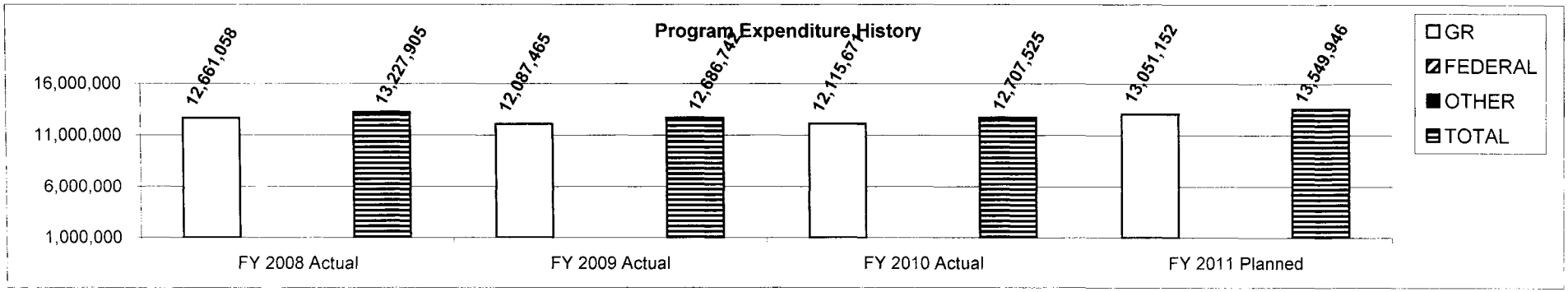
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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



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

Conservation Fund (0609)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$1.96	$1.88	$1.79

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.20	1.12	1.14

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
788,298	772,194	781,798

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Legal	Tax	Admin	MV/DL	Postage	Total
GR				2,747,568		2,747,568
Federal	280,359			38,026		318,385
Other	1,706,516	199,043	490,222	1,457,275	567,122	4,420,178
Total	1,986,875	199,043	490,222	4,242,869	567,122	7,486,131

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, Department staff is also responsible for the opposite end of the spectrum– suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

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

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

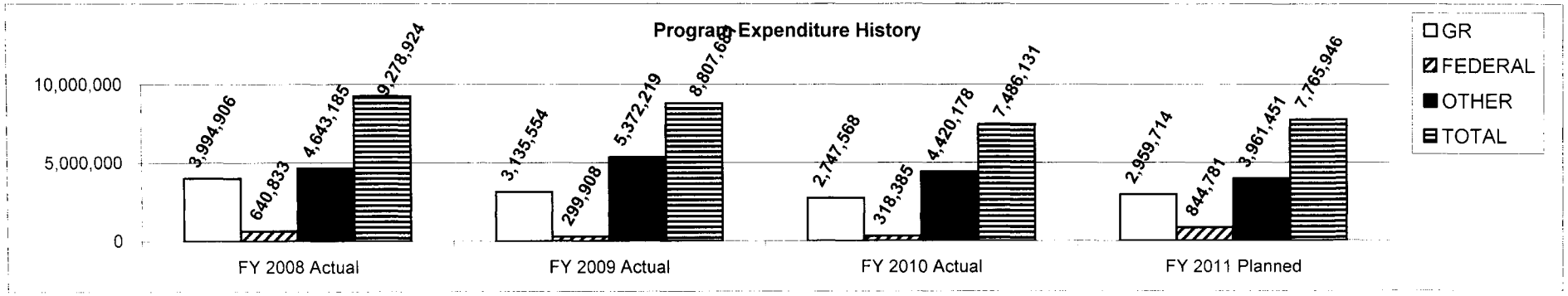
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Issuance	$13.1	$16.5	$13.9
Reinstatement	$3.2	$2.6	$2.9

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Initial	368,439	371,325	355,460
Renewal	595,808	808,017	734,435
Non-driver	147,393	172,662	173,748
Total	1,111,640	1,352,004	1,263,643

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

	Legal	Tax	Admin	MV/DL	Postage	Total
GR				102,604		102,604
Federal						0
Other	373,220	17,344	52,775	300,884	28,451	772,674
Total	373,220	17,344	52,775	403,488	28,451	875,278

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

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

Sections 301.550 through 301.573, RSMo.

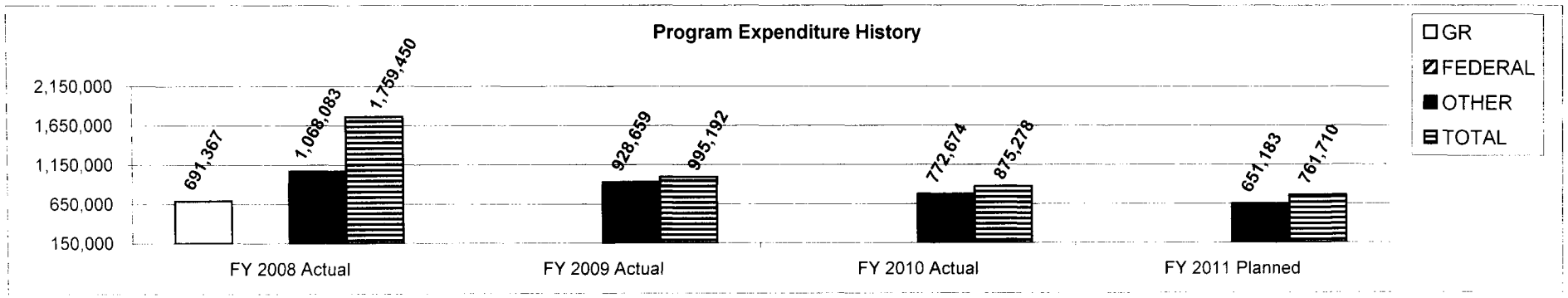
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

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

State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$996,906	$967,132	$939,138

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
6,594	6,518	6,174

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Legal	Tax	Admin	MV/DL	Postage	Total
GR				2,566,715		2,566,715
Federal				90,000		90,000
Other	7,009	260,021	766,049	2,806,474	1,058,326	4,897,879
Total	7,009	260,021	766,049	5,463,189	1,058,326	7,554,594

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

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

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

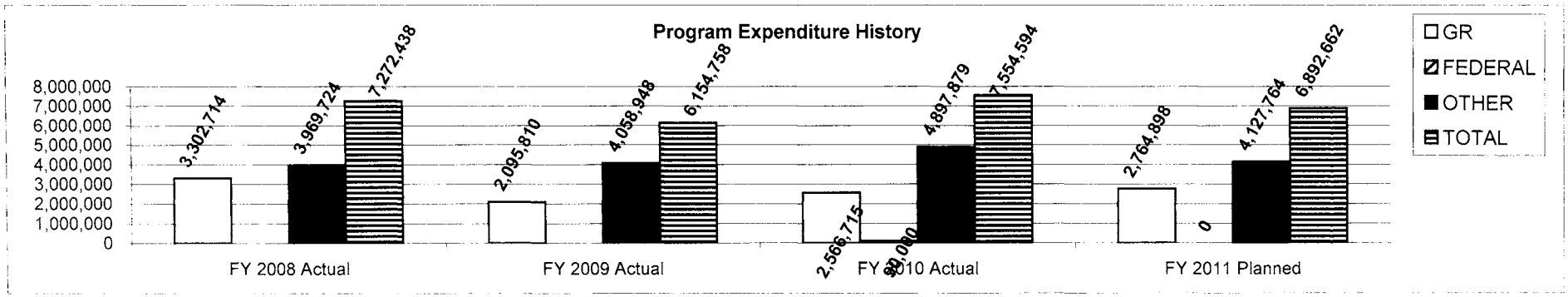
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$159.70	$162.40	$165.71

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Annual	2.18	1.94	2.09
Biennial	1.68	1.56	1.75

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Legal	Tax	Admin	MV/DL	Postage	Total
GR				1,688,847		1,688,847
Federal				17,692		17,692
Other	172,124	210,663	964,469	2,393,363	807,373	4,547,992
Total	172,124	210,663	964,469	4,099,902	807,373	6,254,531

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

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

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

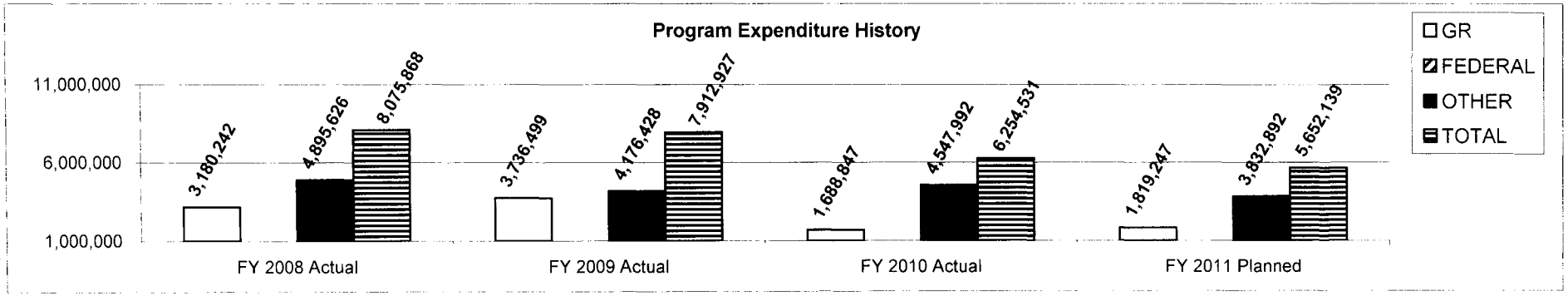
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$621.57	$537.50	$638.88

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.98	1.83	1.77

7d. Provide a customer satisfaction measure, if available.

N/A

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ADMINISTRATION DIVISION

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
ADMINISTRATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	7,853,160	175.61	1,247,362	37.04	1,247,362	37.04	1,247,362	37.04
DEPT OF REVENUE	25,626	0.78	50,758	1.74	50,758	1.74	50,758	1.74
CHILD SUPPORT ENFORCEMT FUND	17,316	0.52	24,372	0.88	24,372	0.88	24,372	0.88
TOTAL - PS	7,896,102	176.91	1,322,492	39.66	1,322,492	39.66	1,322,492	39.66
EXPENSE & EQUIPMENT								
GENERAL REVENUE	580,190	0.00	156,991	0.00	152,308	0.00	144,450	0.00
DEPT OF REVENUE	3,119,269	0.00	5,970,006	0.00	5,970,006	0.00	5,970,006	0.00
CHILD SUPPORT ENFORCEMT FUND	1,802,909	0.00	2,599,841	0.00	2,599,841	0.00	2,599,841	0.00
DEPT OF REVENUE INFORMATION	114,394	0.00	119,433	0.00	119,433	0.00	119,433	0.00
TOTAL - EE	5,616,762	0.00	8,846,271	0.00	8,841,588	0.00	8,833,730	0.00
TOTAL	**13,512,864**	**176.91**	**10,168,763**	**39.66**	**10,164,080**	**39.66**	**10,156,222**	**39.66**
GRAND TOTAL	**$13,512,864**	**176.91**	**$10,168,763**	**39.66**	**$10,164,080**	**39.66**	**$10,156,222**	**39.66**

CORE DECISION ITEM

Department of Revenue
Division of Administration
Core - Administration

Budget Unit **86135C**

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	1,247,362	50,758	24,372	1,322,492
EE	152,308	5,970,006	2,719,274	8,841,588
PSD	0	0	0	0
TRF	0	0	0	0
Total	**1,399,670**	**6,020,764**	**2,743,646**	**10,164,080**
FTE	**37.04**	**1.74**	**0.88**	**39.66**
Est. Fringe	*694,157*	*28,247*	*13,563*	*735,967*

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

Other Funds: Child Support Enforcement Fund (0169) and DOR Information Fund (0619)

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	1,247,362	50,758	24,372	1,322,492
EE	144,450	5,970,006	2,719,274	8,833,730
PSD	0	0	0	0
TRF	0	0	0	0
Total	**1,391,812**	**6,020,764**	**2,743,646**	**10,156,222**
FTE	**37.04**	**1.74**	**0.88**	**39.66**
Est. Fringe	*694,157*	*28,247*	*13,563*	*735,967*

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

Other Funds: Child Support Enforcement Fund (0169) and DOR Information Fund (0619)

Notes: The Department of Revenue requests the continuation of the "E" on its federal fund appropriations.

2. CORE DESCRIPTION

The Administration Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other governmental agencies in the areas of finance, accounting, depositing and cashiering of state and non-state revenues, and investing and collateralizing non-state revenue collections. The division is also responsible for providing an internal audit function and personnel, training and communication functions to maintain effective employee relations. The division provides service and support in the areas of procurement, child support contract oversight, mail processing, archiving, stores, vehicle pool maintenance, delivery services, and coordinates Department leasing. Additional costs are included in the Highway Collections core request.

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

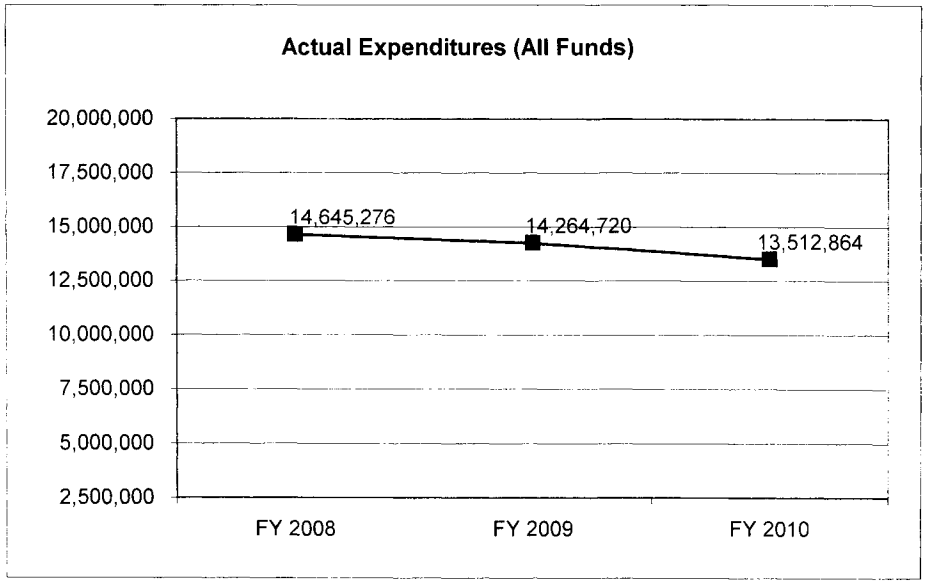
Child Support Program
Corporate Tax Program
Fuel Tax Program
Personal Tax Program
Property Tax Program
Sales Tax Program
Driver License Program
Motor Vehicle Dealer Registration Program
Motor Vehicle Registration Program
Motor Vehicle Title Program

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 86135C
Division of Administration
Core - Administration

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	19,055,318	19,627,783	18,213,398	10,168,763
Less Reverted (All Funds)	(334,545)	(1,786,664)	(1,013,433)	N/A
Budget Authority (All Funds)	18,720,773	17,841,119	17,199,965	N/A
Actual Expenditures (All Funds)	14,645,276	14,264,720	13,512,864	N/A
Unexpended (All Funds)	4,075,497	3,576,399	3,687,101	N/A
Unexpended, by Fund:				
General Revenue	723,448	187,747	2,203	N/A
Federal	2,610,391	2,688,747	2,875,870	N/A
Other	741,658	699,905	809,028	N/A
	(1) (3) (4)	(2) (3) (4)	(3) (4)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation decreased $858,406 using Department flexibility.
(2) Appropriation decreased $500,000 using Department flexibility.
(3) Expenditures in Fiscal Years 2008, 2009, and 2010 include the Field Compliance Bureau. This bureau was transferred to the Taxation Division in Fiscal Year 2011.
(4) Additional divisional costs are included in the Department's Highway Collections budget unit.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
ADMINISTRATION DIVISION

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	39.66	1,247,362	50,758	24,372	1,322,492	
		EE	0.00	156,991	5,970,006	2,719,274	8,846,271	
		Total	**39.66**	**1,404,353**	**6,020,764**	**2,743,646**	**10,168,763**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	1106 1752	EE	0.00	(4,683)	0	0	(4,683)	Core reduction
Core Reallocation	1104 1751	PS	0.00	0	0	0	(0)	
NET DEPARTMENT CHANGES			**0.00**	**(4,683)**	**0**	**0**	**(4,683)**	
DEPARTMENT CORE REQUEST								
		PS	39.66	1,247,362	50,758	24,372	1,322,492	
		EE	0.00	152,308	5,970,006	2,719,274	8,841,588	
		Total	**39.66**	**1,399,670**	**6,020,764**	**2,743,646**	**10,164,080**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1725 1752	EE	0.00	(4,481)	0	0	(4,481)	FY12 Core Reduction
Core Reduction	1754 1752	EE	0.00	(3,377)	0	0	(3,377)	FY12 Core Reduction
NET GOVERNOR CHANGES			**0.00**	**(7,858)**	**0**	**0**	**(7,858)**	
GOVERNOR'S RECOMMENDED CORE								
		PS	39.66	1,247,362	50,758	24,372	1,322,492	
		EE	0.00	144,450	5,970,006	2,719,274	8,833,730	
		Total	**39.66**	**1,391,812**	**6,020,764**	**2,743,646**	**10,156,222**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
ADMINISTRATION DIVISION								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	26,517	0.85	31,022	1.05	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	30,096	1.00	69,452	2.40	69,452	2.40	69,452	2.40
SR OFC SUPPORT ASST (STENO)	89,856	3.00	0	0.00	0	0.00	0	0.00
OFFICE SUPPORT ASST (KEYBRD)	50,760	2.00	0	0.00	31,022	1.05	31,022	1.05
SR OFC SUPPORT ASST (KEYBRD)	24,576	1.00	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	180,997	7.58	46,558	4.10	108,212	5.88	108,212	5.88
PRINTING/MAIL TECHNICIAN II	78,336	2.83	91,256	3.15	91,256	3.15	91,256	3.15
PRINTING/MAIL TECHNICIAN IV	30,207	0.88	49,345	1.38	14,701	0.38	14,701	0.38
PRINTING/MAIL CUSTOMER SVC REP	14,782	0.40	20,815	0.38	20,815	0.38	20,815	0.38
STOREKEEPER I	27,609	1.05	38,241	1.17	11,109	0.17	11,109	0.17
SUPPLY MANAGER I	10,246	0.28	13,659	0.38	13,659	0.38	13,659	0.38
PROCUREMENT OFCR II	9,758	0.23	17,574	0.38	17,574	0.38	17,574	0.38
ACCOUNT CLERK II	14,801	0.49	25,419	4.73	82,131	6.73	82,131	6.73
AUDITOR II	15,089	0.40	0	0.00	0	0.00	0	0.00
AUDITOR I	43,760	1.28	0	0.00	28,622	1.00	28,622	1.00
ACCOUNTANT I	78,304	2.43	79,978	2.85	79,978	2.85	79,978	2.85
ACCOUNTANT II	16,281	0.41	15,787	0.45	15,787	0.45	15,787	0.45
ACCOUNTANT III	16,281	0.41	15,361	0.38	15,361	0.38	15,361	0.38
PERSONNEL OFCR I	0	0.00	27,910	0.38	27,910	0.38	27,910	0.38
HUMAN RELATIONS OFCR II	0	0.00	19,235	0.40	19,235	0.40	19,235	0.40
PERSONNEL ANAL II	0	0.00	26,925	0.76	26,925	0.76	26,925	0.76
PUBLIC INFORMATION COOR	0	0.00	17,126	0.38	17,126	0.38	17,126	0.38
EXECUTIVE I	11,255	0.36	0	0.00	0	0.00	0	0.00
EXECUTIVE II	53,225	1.43	23,116	0.38	23,116	0.38	23,116	0.38
MANAGEMENT ANALYSIS SPEC I	0	0.00	9,381	0.20	10,351	0.20	10,351	0.20
MANAGEMENT ANALYSIS SPEC II	0	0.00	22,375	0.40	22,375	0.40	22,375	0.40
PERSONNEL CLERK	0	0.00	56,320	1.79	26,740	0.79	26,740	0.79
INVESTIGATOR II	69	0.00	0	0.00	0	0.00	0	0.00
LABOR SPV	6,202	0.23	10,824	0.38	10,824	0.38	10,824	0.38
MOTOR VEHICLE DRIVER	11,232	0.45	35,851	1.38	35,851	1.38	35,851	1.38
REVENUE SECTION SUPV	0	0.00	34,641	1.00	34,641	1.00	34,641	1.00
REVENUE PROCESSING TECH II	0	0.00	970	1.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
ADMINISTRATION DIVISION								
CORE								
REVENUE PROCESSING TECH III	40,006	1.41	20,493	0.62	20,493	0.62	20,493	0.62
TAX AUDIT REVIEW SPECIALIST	127,404	2.00	0	0.00	0	0.00	0	0.00
TAX AUDITOR I	1,022,728	28.40	0	0.00	0	0.00	0	0.00
TAX AUDITOR II	774,683	19.81	0	0.00	0	0.00	0	0.00
TAX AUDITOR III	1,842,805	39.16	0	0.00	0	0.00	0	0.00
TAX AUDIT SUPV	1,274,427	23.06	0	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	16,146	0.28	21,106	0.38	21,106	0.38	21,106	0.38
FISCAL & ADMINISTRATIVE MGR B1	33,433	0.75	63,076	1.38	63,076	1.38	63,076	1.38
FISCAL & ADMINISTRATIVE MGR B2	16,999	0.28	22,665	0.38	22,665	0.38	22,665	0.38
FISCAL & ADMINISTRATIVE MGR B3	23,459	0.33	27,289	0.38	27,289	0.38	27,289	0.38
HUMAN RESOURCES MGR B2	0	0.00	29,750	0.38	29,750	0.38	29,750	0.38
HUMAN RESOURCES MGR B3	0	0.00	28,622	0.38	0	0.00	0	0.00
REVENUE MANAGER, BAND 2	181,334	2.83	0	0.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	54,244	0.45	45,568	0.40	45,568	0.40	45,568	0.40
DEPUTY STATE DEPT DIRECTOR	4,354	0.04	43,967	0.40	43,967	0.40	43,967	0.40
DESIGNATED PRINCIPAL ASST DEPT	76,428	1.26	92,419	1.38	92,419	1.38	92,419	1.38
DIVISION DIRECTOR	33,000	0.41	30,672	0.37	30,672	0.37	30,672	0.37
DESIGNATED PRINCIPAL ASST DIV	79,286	1.05	27,010	0.40	0	0.00	0	0.00
OUT-STATE AUDIT PERSONNEL	1,324,094	22.42	0	0.00	0	0.00	0	0.00
CLERK	49,325	2.37	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	57,456	1.12	39,435	0.80	39,435	0.80	39,435	0.80
SPECIAL ASST OFFICE & CLERICAL	17,056	0.41	31,279	0.76	31,279	0.76	31,279	0.76
DEPUTY CHIEF OF STAFF	413	0.01	0	0.00	0	0.00	0	0.00
REGIONAL OFFICE DIRECTOR	4,455	0.04	0	0.00	0	0.00	0	0.00
DIRECTOR OF PERFORMANCE REVWS	2,328	0.03	0	0.00	0	0.00	0	0.00
TOTAL - PS	**7,896,102**	**176.91**	**1,322,492**	**39.66**	**1,322,492**	**39.66**	**1,322,492**	**39.66**
TRAVEL, IN-STATE	78,584	0.00	5,269	0.00	8,668	0.00	4,187	0.00
TRAVEL, OUT-OF-STATE	77,254	0.00	4,353	0.00	4,353	0.00	4,353	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	874,398	0.00	624,490	0.00	773,519	0.00	773,519	0.00
PROFESSIONAL DEVELOPMENT	11,656	0.00	9,399	0.00	6,000	0.00	6,000	0.00
COMMUNICATION SERV & SUPP	90,055	0.00	46,540	0.00	25,873	0.00	25,873	0.00

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
ADMINISTRATION DIVISION								
CORE								
PROFESSIONAL SERVICES	4,428,609	0.00	8,151,824	0.00	8,019,279	0.00	8,015,902	0.00
HOUSEKEEPING & JANITORIAL SERV	176	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	51,542	0.00	2,240	0.00	2,240	0.00	2,240	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	2,736	0.00	1,000	0.00	1,000	0.00	1,000	0.00
OTHER EQUIPMENT	11	0.00	1	0.00	1	0.00	1	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	1	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	50	0.00	50	0.00	50	0.00
MISCELLANEOUS EXPENSES	1,741	0.00	1,100	0.00	600	0.00	600	0.00
TOTAL - EE	**5,616,762**	**0.00**	**8,846,271**	**0.00**	**8,841,588**	**0.00**	**8,833,730**	**0.00**
GRAND TOTAL	**$13,512,864**	**176.91**	**$10,168,763**	**39.66**	**$10,164,080**	**39.66**	**$10,156,222**	**39.66**
GENERAL REVENUE	**$8,433,350**	**175.61**	**$1,404,353**	**37.04**	**$1,399,670**	**37.04**	**$1,391,812**	**37.04**
FEDERAL FUNDS	**$3,144,895**	**0.78**	**$6,020,764**	**1.74**	**$6,020,764**	**1.74**	**$6,020,764**	**1.74**
OTHER FUNDS	**$1,934,619**	**0.52**	**$2,743,646**	**0.88**	**$2,743,646**	**0.88**	**$2,743,646**	**0.88**

PROGRAM DESCRIPTION

Department of Revenue

Program Name: Child Support Enforcement

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

	Admin	Total
GR	1,661	1,661
Federal	3,144,894	3,144,894
Other	1,820,265	1,820,265
Total	4,966,820	4,966,820

1. What does this program do?

The Child Support Enforcement Program, in conjunction with the Missouri Department of Social Services, oversees contract compliance and reconciles receipts and disbursements of both IV-D and Non-IV-D child support payments. Missouri contracts with a private company to receive and disburse child support payments and handle related telephone inquiries. The vendor receives payments from non-custodial parents through paper checks or electronic fund transfers (EFT) and disburses payments to custodial parents through direct deposit, electronic payment card (EPC), or paper check. The cost of the contractor's services is dependent on the type and quantity of receipts/disbursements made in a given month and the contracted pricing schedule. The cost of IV-D transactions is split between federal and state governments with the federal government responsible for 66 percent of the cost. Non-IV-D transaction costs may also receive such federal funding if certain requirements are met, but are otherwise paid entirely by the state.

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

Section 454.400, RSMo, and P.L. 93-647 and 45 CRF, Section 303.20

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

Costs to transact IV-D payments are paid 66 percent by federal funds and 34 percent by state funds. Sixty-six percent federal financial participation is aviailable for Non-IV-D transaction 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.

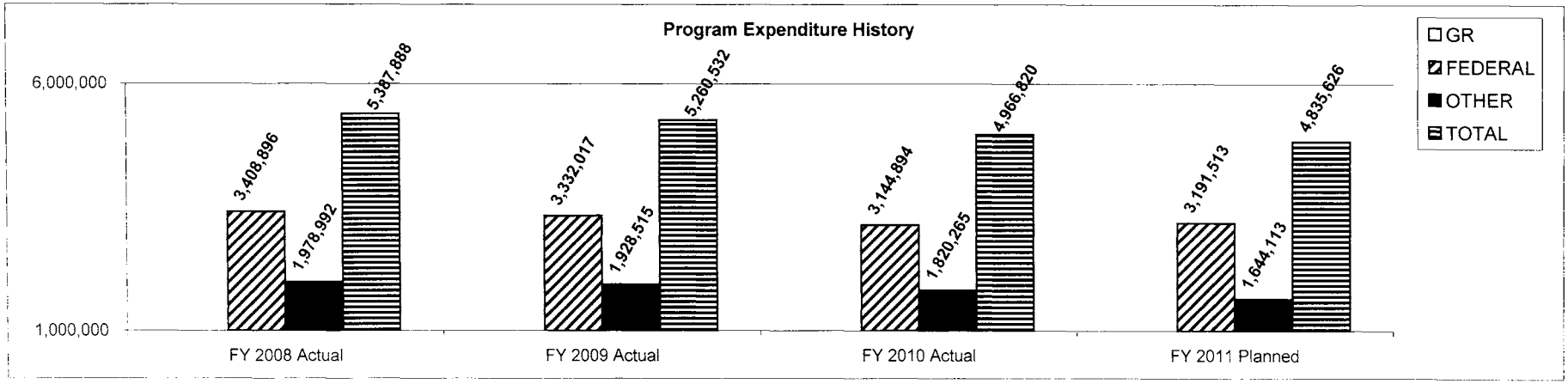
4. Is this a federally mandated program? If yes, please explain.

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

PROGRAM DESCRIPTION

Department of Revenue
Program Name: Child Support Enforcement
Program is found in the following core budget(s): Administration Division

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



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

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Cost of Vendor Payments

FY2008	FY2009	FY2010
$5,345,379	$5,219,364	$4,922,178

PROGRAM DESCRIPTION

Department of Revenue

Program Name: Child Support Enforcement

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

7c. Provide the number of clients/individuals served, if applicable.

Number of Transactions Processed

Type	FY2008	FY2009	FY2010
Paper Receipts	2,705,568	2,539,193	2,326,583
EFT Receipts	1,321,436	1,422,563	1,553,572
Paper Disbursements	133,557	115,682	98,025
EFT Disbursements	1,450,408	1,355,557	1,263,916
EPC Disbursements	2,105,444	2,169,871	2,197,956
Customer Service Calls	202,060	214,604	178,251

7d. Provide a customer satisfaction measure, if available.

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Tax	Legal	Postage	Total
GR	171,564	0	1,945,515	55,568	119,089	2,291,736
Federal						0
Other						0
Total	171,564	0	1,945,515	55,568	119,089	2,291,736

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

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

Chapter 143, RSMo.

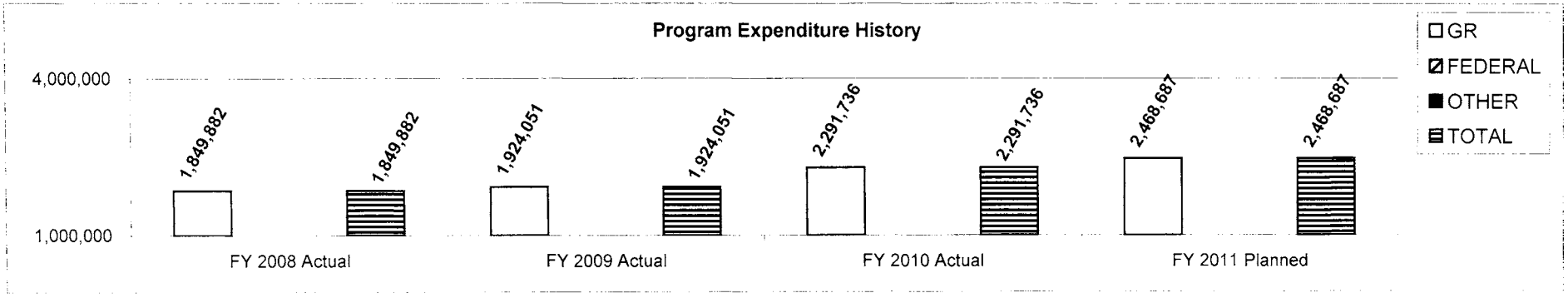
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$370.5	$364.3	$287.7

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
154,609	183,792	173,748

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

	Admin	Tax	Legal	Postage	Total
GR					
FEDERAL			15,419		15,419
OTHER	19,665	295,250	41,080	5,439	361,434
TOTAL	19,665	295,250	56,499	5,439	376,853

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

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

Chapter 142, RSMo.

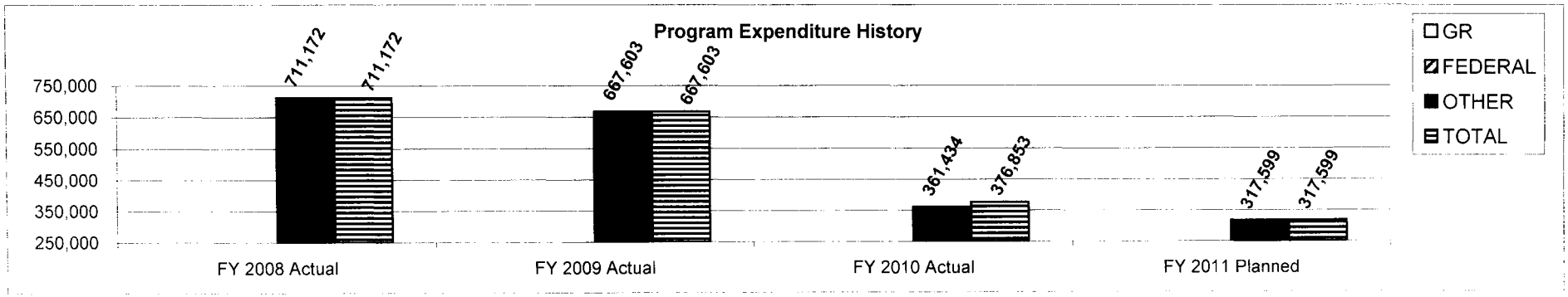
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$740.9	$717.0	$720.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Paper	8,883	8,732	7,905
EDI	564	773	1,173
Total	9,447	9,505	9,078

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Tax	Legal	Postage	Total
GR	775,989	0	5,664,375	470,624	2,421,009	9,331,997
Federal						0
Other						0
Total	775,989	0	5,664,375	470,624	2,421,009	9,331,997

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

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

Chapter 143, RSMo.

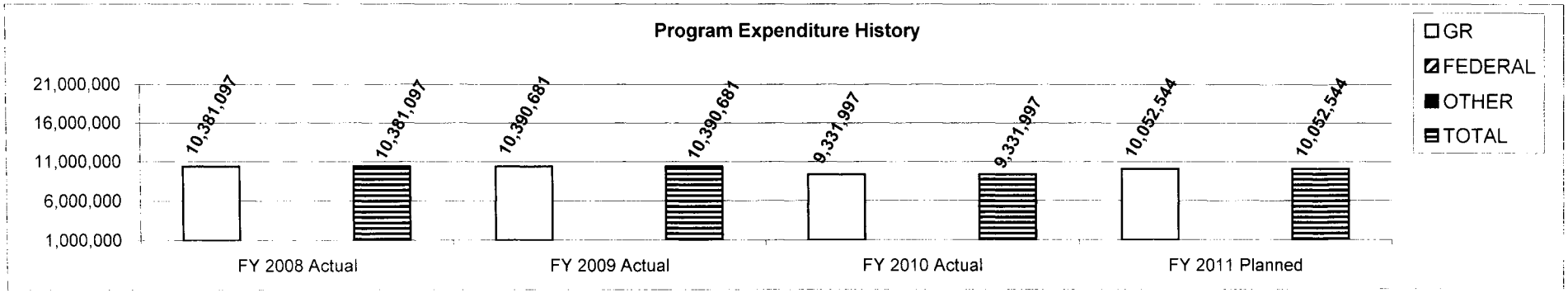
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$5.2	$4.9	$4.8

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Total	2.96	2.95	2.87
Paper	1.27	1.20	1.06
Electronic	1.69	1.74	1.81

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Tax	Legal	Postage	Total
GR	101,990	0	720,224	14,040	17,230	853,484
Federal						0
Other						0
Total	101,990	0	720,224	14,040	17,230	853,484

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

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

Sections 135.010 to 135.035, RSMo.

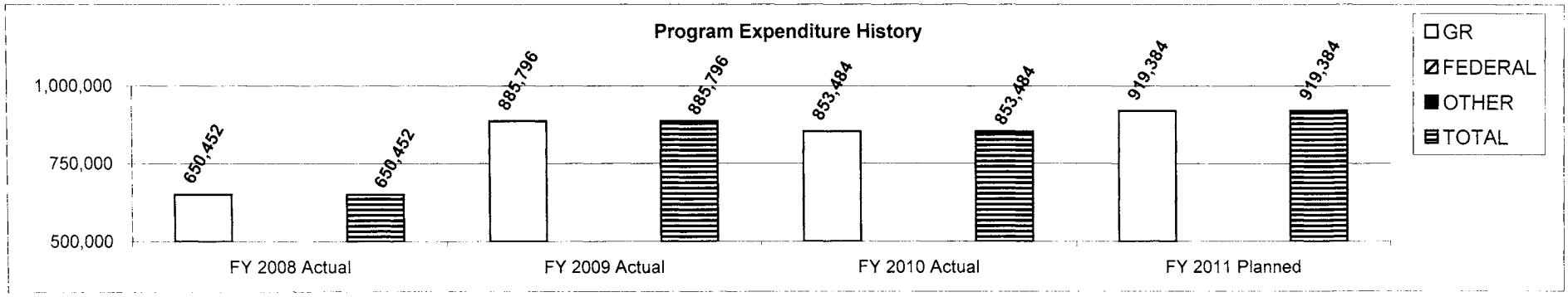
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Paper	2.9	3.5	3.2
Electronic	2.9	3.5	3.2

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
246,713	259,876	249,450

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Tax	Legal	Postage	Total
GR	496,585	0	10,138,615	963,980	516,491	12,115,671
Federal						0
Other			591,854			591,854
Total	496,585	0	10,730,469	963,980	516,491	12,707,525

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, and one-on-one meetings.

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

Chapter 144, RSMo

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

No

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

No

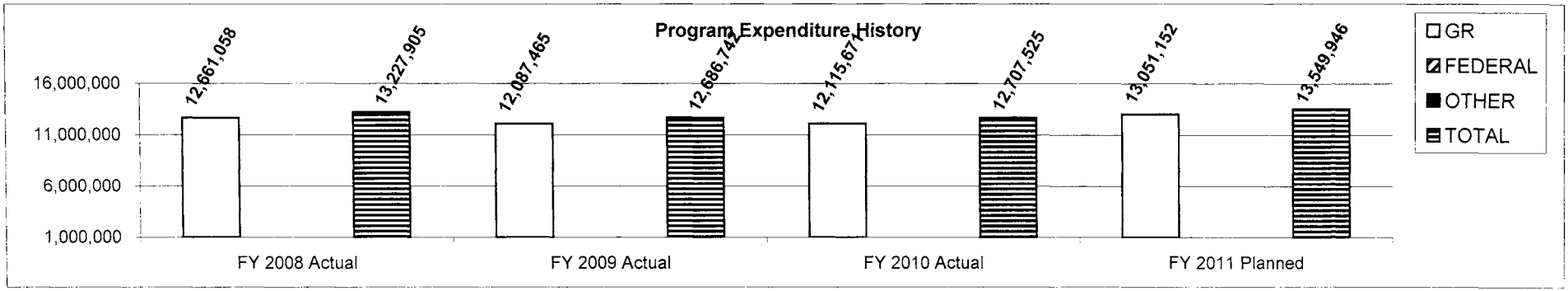
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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



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

Conservation Fund (0609)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$1.96	$1.88	$1.79

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.20	1.12	1.14

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
788,298	772,194	781,798

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Tax	Legal	Postage	Total
GR		2,747,568				2,747,568
Federal		38,026		280,359		318,385
Other	490,222	1,457,275	199,043	1,706,516	567,122	4,420,178
Total	490,222	4,242,869	199,043	1,986,875	567,122	7,486,131

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, Department staff is also responsible for the opposite end of the spectrum– suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

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

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

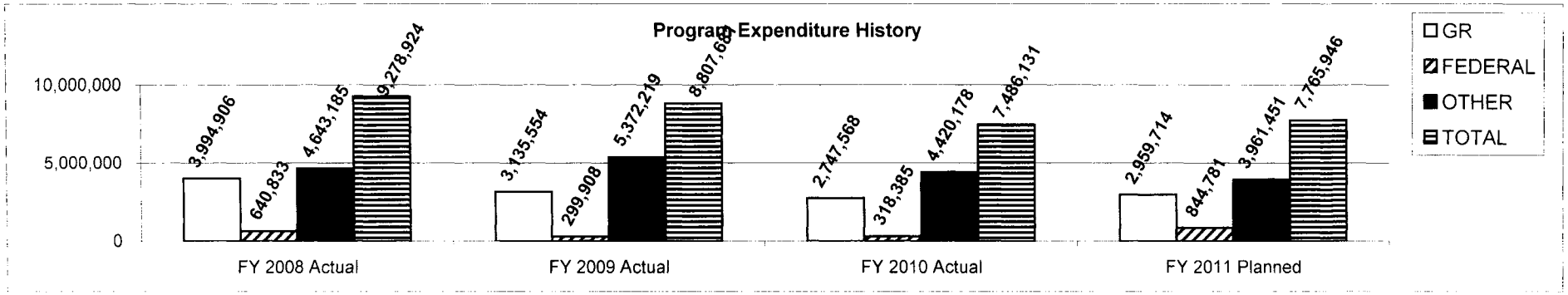
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Issuance	$13.1	$16.5	$13.9
Reinstatement	$3.2	$2.6	$2.9

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Initial	368,439	371,325	355,460
Renewal	595,808	808,017	734,435
Non-driver	147,393	172,662	173,748
Total	1,111,640	1,352,004	1,263,643

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

	Admin	MV/DL	Tax	Legal	Postage	Total
GR		102,604				102,604
Federal						0
Other	52,775	300,884	17,344	373,220	28,451	772,674
Total	52,775	403,488	17,344	373,220	28,451	875,278

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

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

Sections 301.550 through 301.573, RSMo.

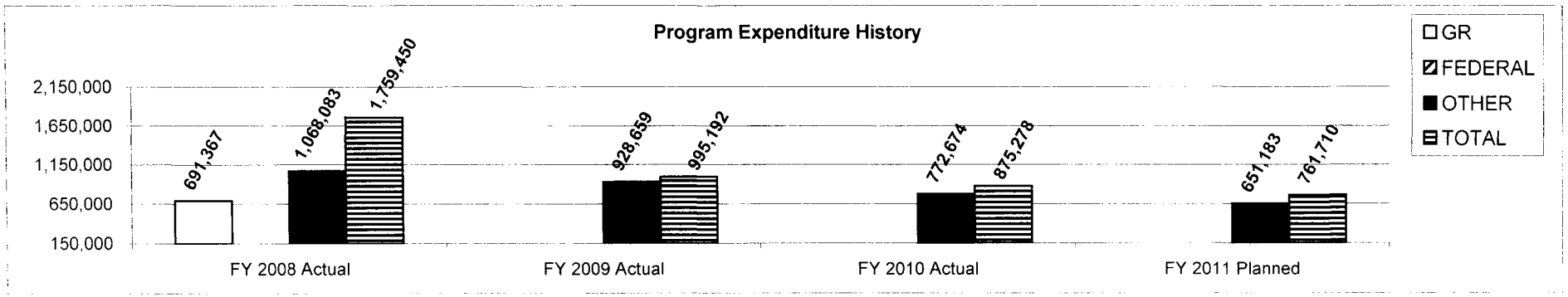
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

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

State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$996,906	$967,132	$939,138

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
6,594	6,518	6,174

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Tax	Legal	Postage	Total
GR		2,566,715				2,566,715
Federal		90,000				90,000
Other	766,049	2,806,474	260,021	7,009	1,058,326	4,897,879
Total	766,049	5,463,189	260,021	7,009	1,058,326	7,554,594

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

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

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

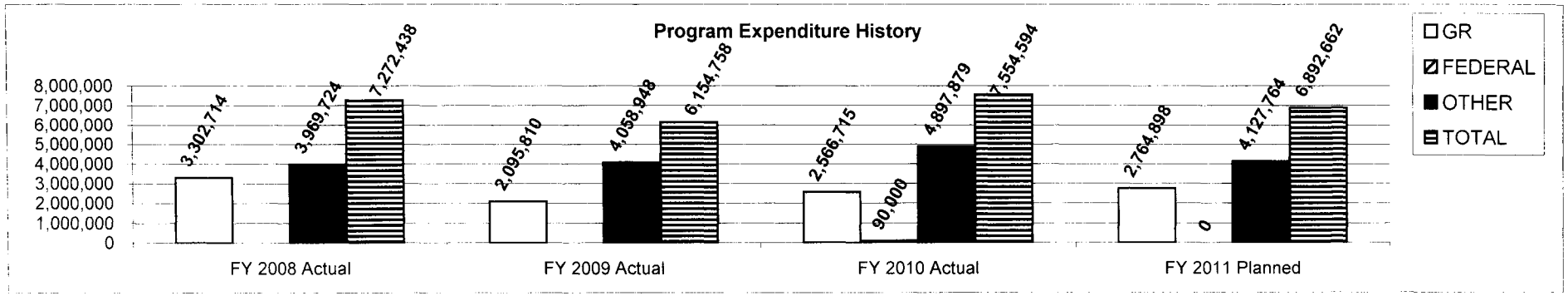
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$159.70	$162.40	$165.71

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Annual	2.18	1.94	2.09
Biennial	1.68	1.56	1.75

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Tax	Legal	Postage	Total
GR		1,688,847				1,688,847
Federal		17,692				17,692
Other	964,469	2,393,363	210,663	172,124	807,373	4,547,992
Total	964,469	4,099,902	210,663	172,124	807,373	6,254,531

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

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

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

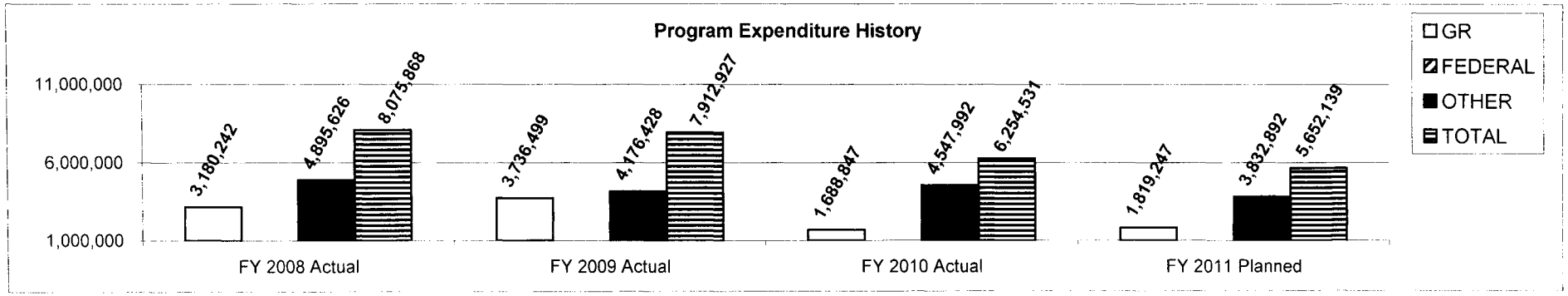
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$621.57	$537.50	$638.88

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.98	1.83	1.77

7d. Provide a customer satisfaction measure, if available.

N/A

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POSTAGE

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
POSTAGE								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	2,360,768	0.00	2,434,693	0.00	2,409,795	0.00	2,409,795	0.00
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	5,373	0.00
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	44,029	0.00
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	1,343	0.00
DEPT OF REVENUE INFORMATION	199,611	0.00	199,611	0.00	199,611	0.00	199,611	0.00
TOTAL - EE	2,610,963	0.00	2,685,049	0.00	2,660,151	0.00	2,660,151	0.00
TOTAL	**2,610,963**	**0.00**	**2,685,049**	**0.00**	**2,660,151**	**0.00**	**2,660,151**	**0.00**
POSTAGE SHORTAGE - 1860001								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	1,535,000	0.00	701,667	0.00
TOTAL - EE	0	0.00	0	0.00	1,535,000	0.00	701,667	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**1,535,000**	**0.00**	**701,667**	**0.00**
GRAND TOTAL	**$2,610,963**	**0.00**	**$2,685,049**	**0.00**	**$4,195,151**	**0.00**	**$3,361,818**	**0.00**

CORE DECISION ITEM

Department of Revenue
Administration Division
Core - Postage

Budget Unit 86150C

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	2,409,795	0	250,356	2,660,151
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,409,795	0	250,356	2,660,151
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds: DOR Information Fund (0619); Conservation Commission Fund (0609); Health Initiatives Fund (0275); and Motor Vehicle Commission Fund (0588)

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	2,409,795	0	250,356	2,660,151
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,409,795	0	250,356	2,660,151
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds: DOR Information Fund (0619); Conservation Commission Fund (0609); Health Initiatives Fund (0275); and Motor Vehicle Commission Fund (0588)

2. CORE DESCRIPTION

The Department of Revenue, through its Mail Service Center and contracted vendors, annually processes more than 12.9 million pieces of outgoing mail including tax forms, driver license renewal notices, motor vehicle and marinecraft registration renewal notices, motor vehicle and marinecraft titles, collection and enforcement notices, and statutorily required pieces of certified mail. These mailings support the operational programs in their role of revenue collections by notifying citizens of taxes due and owed and of renewal dates of licenses to aid in timely renewal. The efficient dissemination of this information improves compliance, enforcement of laws, and delivery of quality customer service. Failure to provide these mailings would negatively impact revenue collections and would result in decreased enforcement of tax, driver, motor and marinecraft, and other laws. Additional postage costs are included in the Highway Collections budget core request.

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

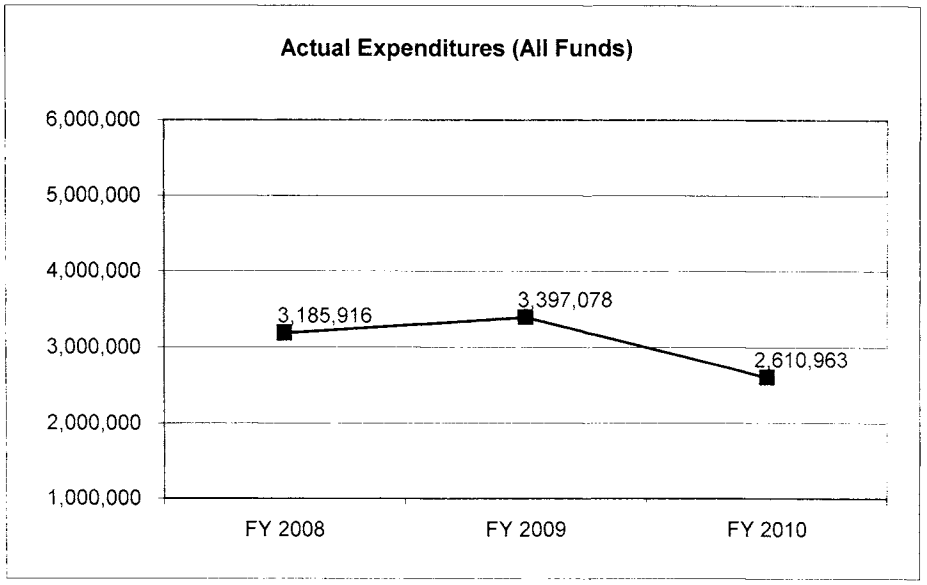
Corporate Tax Program
Fuel Tax Program
Personal Tax Program
Property Tax Program
Sales Tax Program
Driver License Program
Motor Vehicle Dealer Registration Program
Motor Vehicel Registration Program
Motor Vehicle Title Program

CORE DECISION ITEM

Department of Revenue | **Budget Unit** **86150C**
Administration Division
Core - Postage

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	3,301,054	3,786,610	2,714,516	2,685,049
Less Reverted (All Funds)	(85,296)	(389,532)	(103,553)	N/A
Budget Authority (All Funds)	3,215,758	3,397,078	2,610,963	N/A
Actual Expenditures (All Funds)	3,185,916	3,397,078	2,610,963	N/A
Unexpended (All Funds)	29,842	0	0	N/A
Unexpended, by Fund:				
General Revenue	29,842	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2) (3)	(4)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Expenditures included in the Highway Collection budget unit totaled $3,088,898.
(2) Expenditures included in the Highway Collection budget unit totaled $3,165,540.
(3) Appropriation increased $500,000 from a transfer from Administration's operating core.
(4) Expenditures included in the Highway Collection budget unit totaled $2,942,517.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
POSTAGE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	2,434,693	0	250,356	2,685,049	
	Total	**0.00**	**2,434,693**	**0**	**250,356**	**2,685,049**	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction 951 0075	EE	0.00	(24,898)	0	0	(24,898)	Core reduction
NET DEPARTMENT CHANGES		**0.00**	**(24,898)**	**0**	**0**	**(24,898)**	
DEPARTMENT CORE REQUEST							
	EE	0.00	2,409,795	0	250,356	2,660,151	
	Total	**0.00**	**2,409,795**	**0**	**250,356**	**2,660,151**	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	2,409,795	0	250,356	2,660,151	
	Total	**0.00**	**2,409,795**	**0**	**250,356**	**2,660,151**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
POSTAGE								
CORE								
TRAVEL, IN-STATE	0	0.00	25	0.00	25	0.00	25	0.00
TRAVEL, OUT-OF-STATE	0	0.00	25	0.00	25	0.00	25	0.00
SUPPLIES	2,017,913	0.00	2,147,531	0.00	2,193,806	0.00	2,193,806	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	360	0.00	360	0.00	360	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	471,390	0.00	270,025	0.00	284,385	0.00	284,385	0.00
M&R SERVICES	110,933	0.00	196,275	0.00	150,000	0.00	150,000	0.00
MOTORIZED EQUIPMENT	0	0.00	25	0.00	25	0.00	25	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	0	0.00	64,258	0.00	25,000	0.00	25,000	0.00
BUILDING LEASE PAYMENTS	0	0.00	25	0.00	25	0.00	25	0.00
EQUIPMENT RENTALS & LEASES	10,727	0.00	6,425	0.00	6,425	0.00	6,425	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	25	0.00
TOTAL - EE	**2,610,963**	**0.00**	**2,685,049**	**0.00**	**2,660,151**	**0.00**	**2,660,151**	**0.00**
GRAND TOTAL	**$2,610,963**	**0.00**	**$2,685,049**	**0.00**	**$2,660,151**	**0.00**	**$2,660,151**	**0.00**
GENERAL REVENUE	**$2,360,768**	**0.00**	**$2,434,693**	**0.00**	**$2,409,795**	**0.00**	**$2,409,795**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$250,195**	**0.00**	**$250,356**	**0.00**	**$250,356**	**0.00**	**$250,356**	**0.00**

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Postage	Admin	Tax	Legal	MV/DL	Total
GR	119,089	171,564	1,945,515	55,568	0	2,291,736
Federal						0
Other						0
Total	119,089	171,564	1,945,515	55,568	0	2,291,736

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

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

Chapter 143, RSMo.

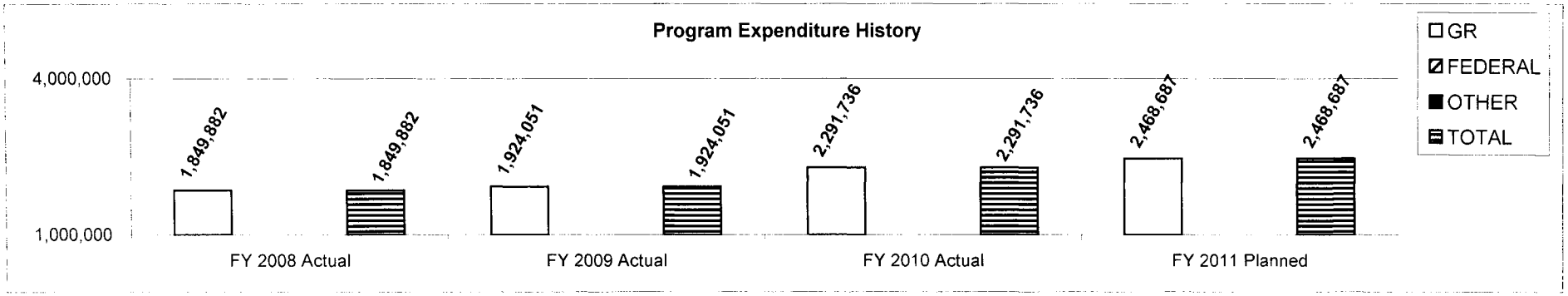
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$370.5	$364.3	$287.7

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
154,609	183,792	173,748

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

	Postage	Tax	Legal	Admin	Total
GR					
FEDERAL			15,419		15,419
OTHER	5,439	295,250	41,080	19,665	361,434
TOTAL	5,439	295,250	56,499	19,665	376,853

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

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

Chapter 142, RSMo.

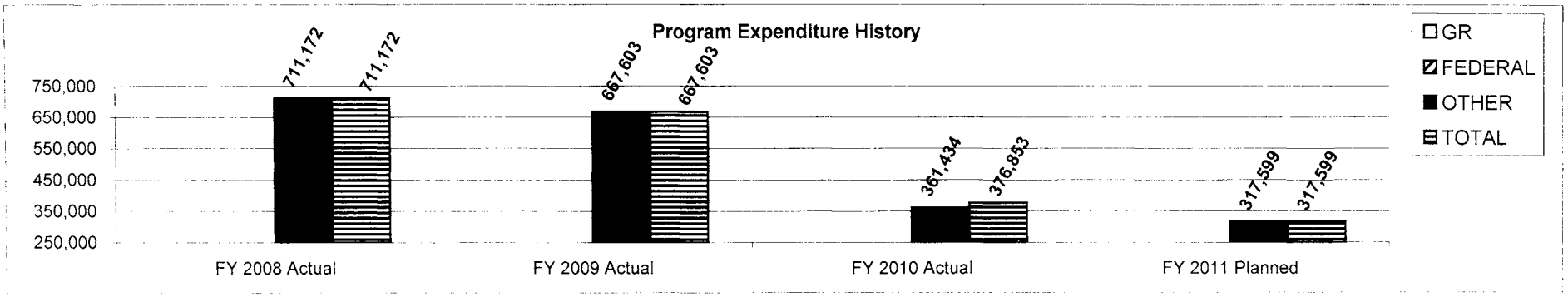
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$740.9	$717.0	$720.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Paper	8,883	8,732	7,905
EDI	564	773	1,173
Total	9,447	9,505	9,078

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Postage	MV/DL	Tax	Legal	Admin	Total
GR	2,421,009	0	5,664,375	470,624	775,989	9,331,997
Federal						0
Other						0
Total	2,421,009	0	5,664,375	470,624	775,989	9,331,997

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

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

Chapter 143, RSMo.

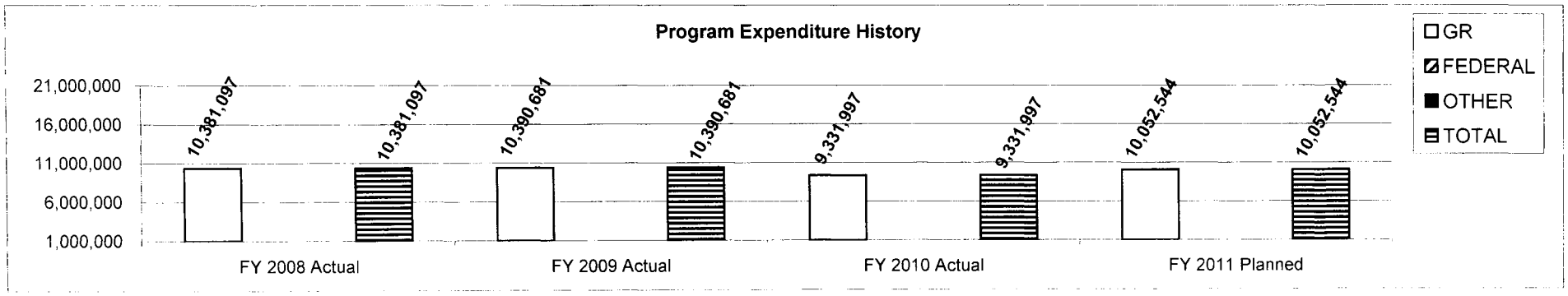
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$5.2	$4.9	$4.8

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Total	2.96	2.95	2.87
Paper	1.27	1.20	1.06
Electronic	1.69	1.74	1.81

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Postage	MV/DL	Tax	Legal	Admin	Total
GR	17,230	0	720,224	14,040	101,990	853,484
Federal						0
Other						0
Total	17,230	0	720,224	14,040	101,990	853,484

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

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

Sections 135.010 to 135.035, RSMo.

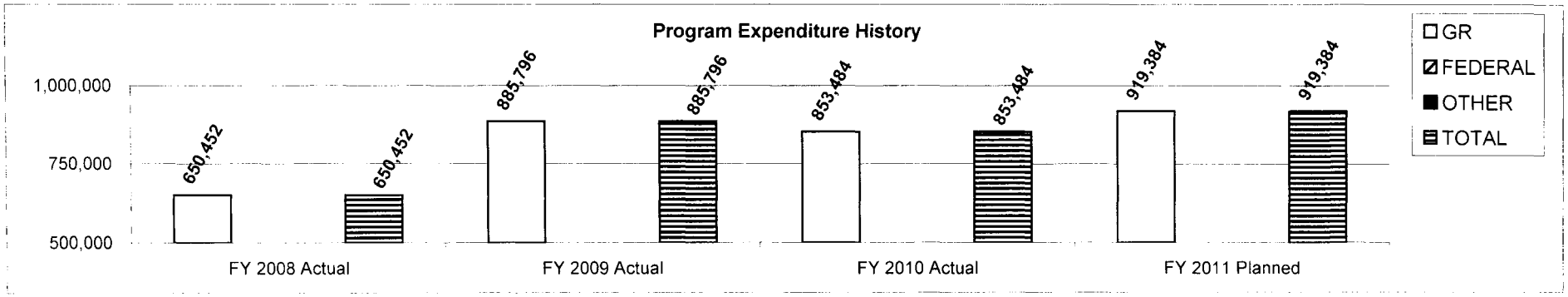
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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

N/A

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Paper	2.9	3.5	3.2
Electronic	2.9	3.5	3.2

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
246,713	259,876	249,450

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Postage	MV/DL	Tax	Legal	Admin	Total
GR	516,491	0	10,138,615	963,980	496,585	12,115,671
Federal						0
Other			591,854			591,854
Total	516,491	0	10,730,469	963,980	496,585	12,707,525

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, and one-on-one meetings.

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

Chapter 144, RSMo

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

No

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

No

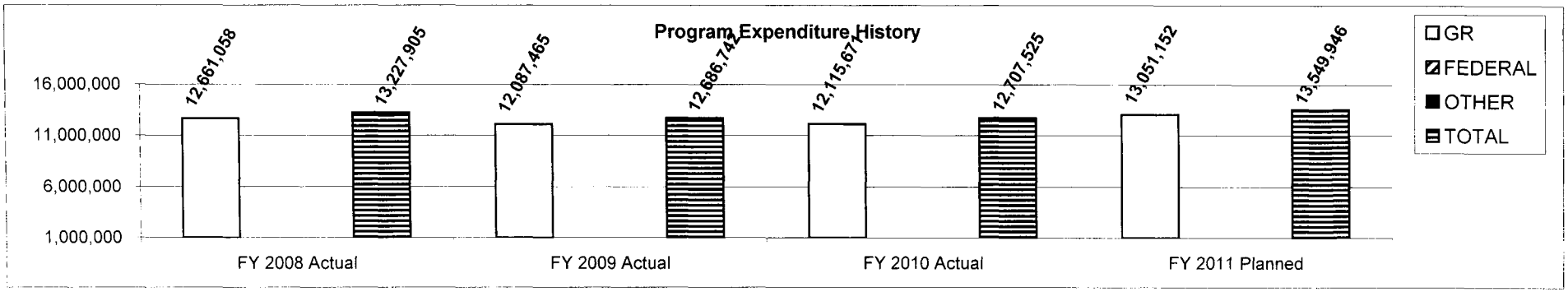
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

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



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

Conservation Fund (0609)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$1.96	$1.88	$1.79

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.20	1.12	1.14

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
788,298	772,194	781,798

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Postage	MV/DL	Tax	Legal	Admin	Total
GR		2,747,568				2,747,568
Federal		38,026		280,359		318,385
Other	567,122	1,457,275	199,043	1,706,516	490,222	4,420,178
Total	567,122	4,242,869	199,043	1,986,875	490,222	7,486,131

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, Department staff is also responsible for the opposite end of the spectrum– suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

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

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

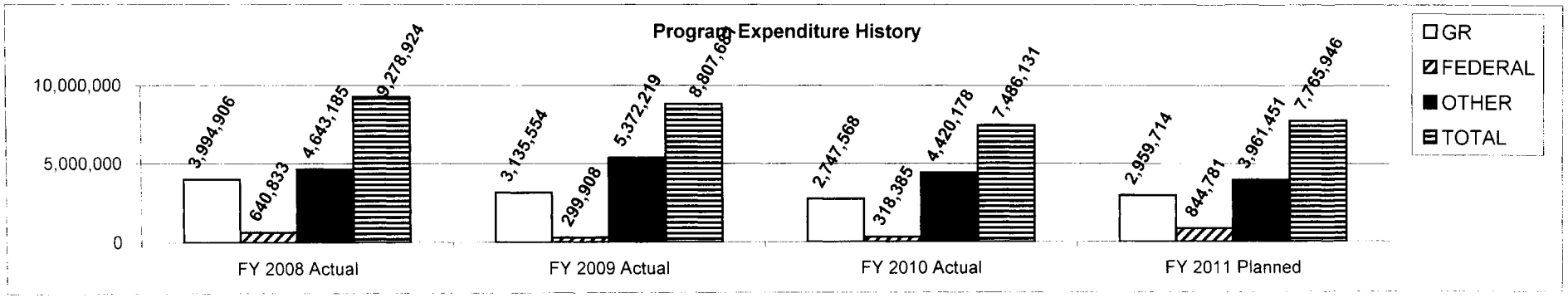
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Issuance	$13.1	$16.5	$13.9
Reinstatement	$3.2	$2.6	$2.9

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Initial	368,439	371,325	355,460
Renewal	595,808	808,017	734,435
Non-driver	147,393	172,662	173,748
Total	1,111,640	1,352,004	1,263,643

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

	Postage	MV/DL	Tax	Legal	Admin	Total
GR		102,604				102,604
Federal						0
Other	28,451	300,884	17,344	373,220	52,775	772,674
Total	28,451	403,488	17,344	373,220	52,775	875,278

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

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

Sections 301.550 through 301.573, RSMo.

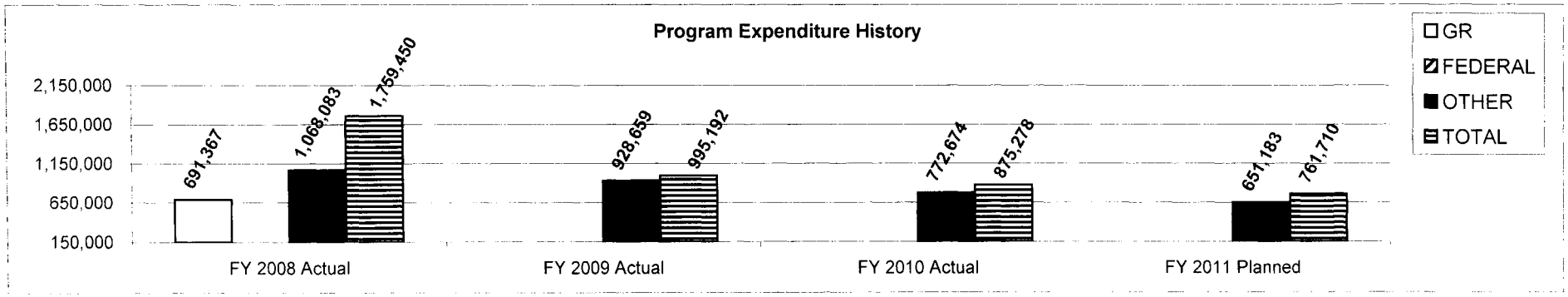
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

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

State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$996,906	$967,132	$939,138

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
6,594	6,518	6,174

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Postage	MV/DL	Tax	Legal	Admin	Total
GR		2,566,715				2,566,715
Federal		90,000				90,000
Other	1,058,326	2,806,474	260,021	7,009	766,049	4,897,879
Total	1,058,326	5,463,189	260,021	7,009	766,049	7,554,594

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

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

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

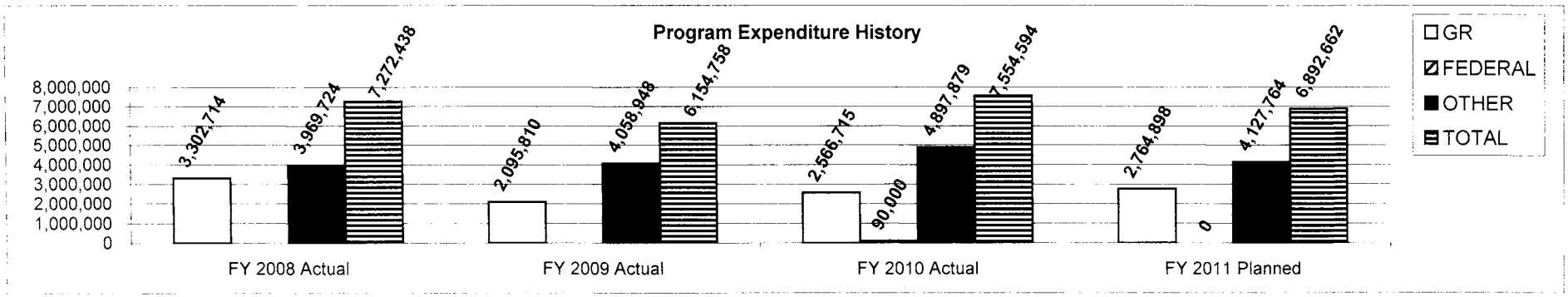
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011
Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$159.70	$162.40	$165.71

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
Annual	2.18	1.94	2.09
Biennial	1.68	1.56	1.75

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Postage	MV/DL	Tax	Legal	Admin	Total
GR		1,688,847				1,688,847
Federal		17,692				17,692
Other	807,373	2,393,363	210,663	172,124	964,469	4,547,992
Total	807,373	4,099,902	210,663	172,124	964,469	6,254,531

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

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

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

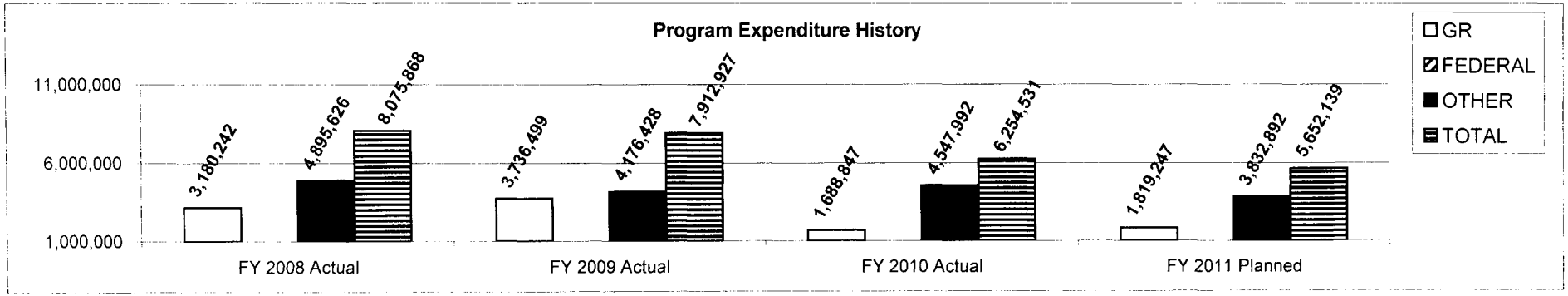
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2008, FY 2009 and FY 2010 Actual and FY 2011 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
$621.57	$537.50	$638.88

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual
1.98	1.83	1.77

7d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 5 OF 15

Department of Revenue	**Budget Unit 86150C**
Division of Administration - Postage	
DI Name: Postage Shortage	**DI# 1860001**

1. AMOUNT OF REQUEST

	FY 2012 Budget Request					FY 2012 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	1,535,000	0	0	1,535,000	EE	701,667	0	0	701,667
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**1,535,000**	**0**	**0**	**1,535,000**	**Total**	**701,667**	**0**	**0**	**701,667**
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.

Other Funds:

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	x	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.

The Department of Revenue mails over 13 million pieces of mail each year. The Department diligently programs its mail to take advantage of all postage discounts and continuously looks for strategies to reduce the number of mailings. However, any savings realized have been offset by increased mailing costs. Because of both increased costs and budget reductions, the Department will experience a shortfall in its postage budget.

NEW DECISION ITEM
RANK: 5 OF 15

Department of Revenue		**Budget Unit 86150C**
Division of Administration - Postage		
DI Name: Postage Shortage	**DI# 1860001**	

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

Fiscal Year 2012 Postage Core Request	$5,168,887
Governor's Reserve	(147,717)
	$5,021,170
Projected Expenditures	$6,556,170
Postage Shortage	**($1,535,000)**

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	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
190 - Supplies	1,535,000						1,535,000		
Total EE	**1,535,000**		**0**		**0**		**1,535,000**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**1,535,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**1,535,000**	**0.0**	**0**

NEW DECISION ITEM

RANK: 5 OF 15

Department of Revenue		Budget Unit	86150C
Division of Administration - Postage			
DI Name: Postage Shortage	DI# 1860001		

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	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
190 - Supplies	701,667						701,667		
Total EE	**701,667**		**0**		**0**		**701,667**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**701,667**	**0.0**	**0**	**0.0**	**0**	**0.0**	**701,667**	**0.0**	**0**

NEW DECISION ITEM
RANK: 5 OF 15

Department of Revenue	Budget Unit 86150C
Division of Administration - Postage	
DI Name: Postage Shortage DI# 1860001	

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
POSTAGE								
POSTAGE SHORTAGE - 1860001								
SUPPLIES	0	0.00	0	0.00	1,535,000	0.00	701,667	0.00
TOTAL - EE	0	0.00	0	0.00	1,535,000	0.00	701,667	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$1,535,000	0.00	$701,667	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$1,535,000	0.00	$701,667	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

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REFUNDS AND DISTRIBUTIONS

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	431,712	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - EE	431,712	0.00	500,000	0.00	500,000	0.00	500,000	0.00
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,983,761	0.00	1,509,425	0.00	1,509,425	0.00	1,509,425	0.00
TOTAL - PD	1,983,761	0.00	1,509,425	0.00	1,509,425	0.00	1,509,425	0.00
TOTAL	**2,415,473**	**0.00**	**2,009,425**	**0.00**	**2,009,425**	**0.00**	**2,009,425**	**0.00**
GRAND TOTAL	**$2,415,473**	**0.00**	**$2,009,425**	**0.00**	**$2,009,425**	**0.00**	**$2,009,425**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87060C
Divisions of Taxation and Administration
Core - Prosecuting Attorney/Collection Agency Fees

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request						FY 2012 Governor's Recommendation				
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	2,009,425	0	0	2,009,425		PSD	2,009,425	0	0	2,009,425	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	**2,009,425**	**0**	**0**	**2,009,425**	E	**Total**	**2,009,425**	**0**	**0**	**2,009,425**	E
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.

Other Funds:

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

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

Prosecuting attorneys receive a payment of 20 percent of the delinquency collected. During Fiscal Year 2010 the Department referred $95.9 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected $9.2 million in tax delinquencies for the Department in Fiscal Year 2010.

The Department awarded contracts through the competitive bid process to two collection agencies at rates between 5.5% and 6.5%. During Fiscal Year 2010 the Department referred $290.5 million of delinquent accounts to collection agencies. The collection agencies collected $1.7 million in individual income tax and $5.8 million in business tax delinquencies for the Department in Fiscal Year 2010.

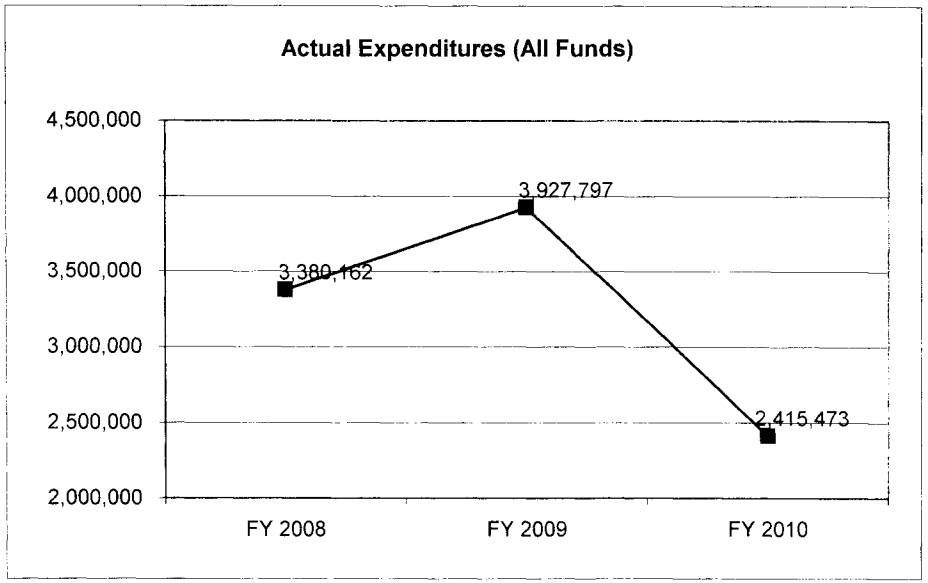
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue — **Budget Unit** **87060C**
Divisions of Taxation and Administration
Core - Prosecuting Attorney/Collection Agency Fees

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	3,880,000	4,080,000	2,430,625	2,009,425 E
Less Reverted (All Funds)	0	(86,554)	0	N/A
Budget Authority (All Funds)	3,880,000	3,993,446	2,430,625	N/A
Actual Expenditures (All Funds)	3,380,162	3,927,797	2,415,473	N/A
Unexpended (All Funds)	499,838	65,649	15,152	N/A
Unexpended, by Fund:				
General Revenue	499,838	65,649	15,152	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1) (4)	(2) (4)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation was increased $1,300,000 to cover expenditures.
(2) Appropriation was increased $1,500,000 to cover expenditures.
(3) Appropriation was increased $421,200 to cover expenditures.
(4) In Fiscal Years 2008 and 2009, the Department outsourced its outbound call center. The contract employees were replaced with Department employees in March 2009.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
PROSEC ATTYS-COLL AGENCY FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	500,000	0	0	500,000	
	PD	0.00	1,509,425	0	0	1,509,425	
	Total	**0.00**	**2,009,425**	**0**	**0**	**2,009,425**	
DEPARTMENT CORE REQUEST							
	EE	0.00	500,000	0	0	500,000	
	PD	0.00	1,509,425	0	0	1,509,425	
	Total	**0.00**	**2,009,425**	**0**	**0**	**2,009,425**	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	500,000	0	0	500,000	
	PD	0.00	1,509,425	0	0	1,509,425	
	Total	**0.00**	**2,009,425**	**0**	**0**	**2,009,425**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	431,712	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - EE	**431,712**	**0.00**	**500,000**	**0.00**	**500,000**	**0.00**	**500,000**	**0.00**
PROGRAM DISTRIBUTIONS	1,983,761	0.00	1,509,425	0.00	1,509,425	0.00	1,509,425	0.00
TOTAL - PD	**1,983,761**	**0.00**	**1,509,425**	**0.00**	**1,509,425**	**0.00**	**1,509,425**	**0.00**
GRAND TOTAL	**$2,415,473**	**0.00**	**$2,009,425**	**0.00**	**$2,009,425**	**0.00**	**$2,009,425**	**0.00**
GENERAL REVENUE	**$2,415,473**	**0.00**	**$2,009,425**	**0.00**	**$2,009,425**	**0.00**	**$2,009,425**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
COUNTY FILING FEES								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	225,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL - PD	225,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL	**225,000**	**0.00**	**465,000**	**0.00**	**465,000**	**0.00**	**465,000**	**0.00**
GRAND TOTAL	**$225,000**	**0.00**	**$465,000**	**0.00**	**$465,000**	**0.00**	**$465,000**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - County Filing Fees

Budget Unit 87080C

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	465,000	0	0	465,000
TRF	0	0	0	0
Total	**465,000**	**0**	**0**	**465,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	465,000	0	0	465,000
TRF	0	0	0	0
Total	**465,000**	**0**	**0**	**465,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

2. CORE DESCRIPTION

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 judgments to garnish a taxpayer's wages, bank accounts, or other 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 a lien to be released.

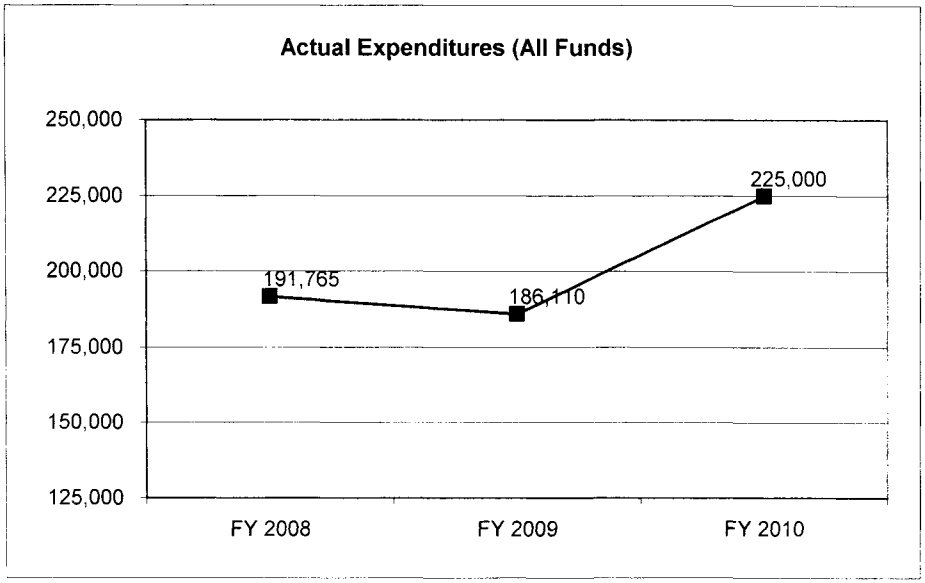
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** **87080C**
Division of Taxation
Core - County Filing Fees

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	200,000	225,000	225,000	465,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	200,000	225,000	225,000	N/A
Actual Expenditures (All Funds)	191,765	186,110	225,000	N/A
Unexpended (All Funds)	8,235	38,890	0	N/A
Unexpended, by Fund:				
General Revenue	8,235	38,890	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
			(1)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) In Fiscal Year 2010, the Department automated the individual income tax lien process. Lien filings increased from 47,738 in Fiscal Year 2009 to 89,001 in Fiscal Year 2010.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
COUNTY FILING FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	465,000	0	0	465,000	
	Total	**0.00**	**465,000**	**0**	**0**	**465,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	465,000	0	0	465,000	
	Total	**0.00**	**465,000**	**0**	**0**	**465,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	465,000	0	0	465,000	
	Total	**0.00**	**465,000**	**0**	**0**	**465,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
COUNTY FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	225,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL - PD	225,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00
GRAND TOTAL	$225,000	0.00	$465,000	0.00	$465,000	0.00	$465,000	0.00
GENERAL REVENUE	$225,000	0.00	$465,000	0.00	$465,000	0.00	$465,000	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HOMESTEAD PRESERVATION CREDIT								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	796,191	0.00	0	0.00	0	0.00
FEDRAL BUDGET STAB-MEDICAID RE	2,488,612	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	2,488,612	0.00	796,191	0.00	0	0.00	0	0.00
TOTAL	**2,488,612**	**0.00**	**796,191**	**0.00**	**0**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$2,488,612**	**0.00**	**$796,191**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Homestead Preservation Credit

Budget Unit 87019C

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

2. CORE DESCRIPTION

The Missouri Homestead Preservation Act was created in 2004 pursuant to Section 137.106 RSMo. The act sunset June 28, 2010 and was not re-established by the State Legislature. This appropriation is no longer needed by the Department of Revenue.

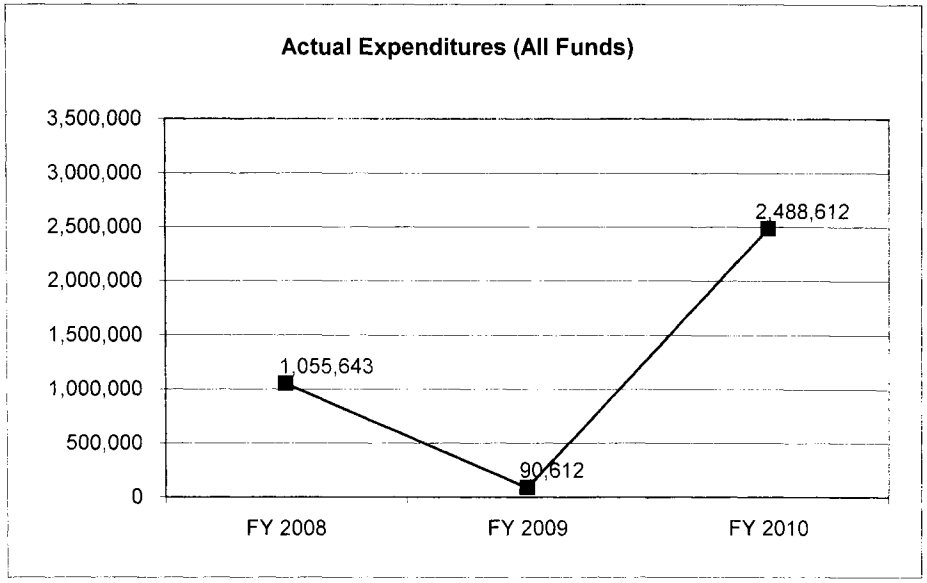
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87019C
Division of Taxation
Core - Homestead Preservation Credit

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	1,085,347	91,089	2,571,865	796,191
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,085,347	91,089	2,571,865	N/A
Actual Expenditures (All Funds)	1,055,643	90,612	2,488,612	N/A
Unexpended (All Funds)	29,704	477	83,253	N/A
Unexpended, by Fund:				
General Revenue	29,704	477	0	N/A
Federal	0	0	0	N/A
Other	0	0	83,253	N/A
			(1) (2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) In Fiscal Year 2010, the Homestead Preservation Credit was funded from the Budget Stabilization Fund.
(2) Fiscal Year 2010 distributions were attributable to the 2008 tax year. The 2008 tax year was a year of reassessment.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
HOMESTEAD PRESERVATION CREDIT

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PD	0.00	796,191	0	0	796,191	
		Total	**0.00**	**796,191**	**0**	**0**	**796,191**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	1496 2039	PD	0.00	(796,191)	0	0	(796,191)	Homestead Act sunset June 28, 2010.
NET DEPARTMENT CHANGES			**0.00**	**(796,191)**	**0**	**0**	**(796,191)**	
DEPARTMENT CORE REQUEST								
		PD	0.00	0	0	0	0	
		Total	**0.00**	**0**	**0**	**0**	**0**	
GOVERNOR'S RECOMMENDED CORE								
		PD	0.00	0	0	0	0	
		Total	**0.00**	**0**	**0**	**0**	**0**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HOMESTEAD PRESERVATION CREDIT								
CORE								
PROGRAM DISTRIBUTIONS	2,488,612	0.00	796,191	0.00	0	0.00	0	0.00
TOTAL - PD	2,488,612	0.00	796,191	0.00	0	0.00	0	0.00
GRAND TOTAL	$2,488,612	0.00	$796,191	0.00	$0	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$796,191	0.00	$0	0.00		0.00
FEDERAL FUNDS	$2,488,612	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 Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DIST TO CITIES-MFT FUND								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	182,146,916	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	182,146,916	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL	**182,146,916**	**0.00**	**188,000,000**	**0.00**	**188,000,000**	**0.00**	**188,000,000**	**0.00**
GRAND TOTAL	**$182,146,916**	**0.00**	**$188,000,000**	**0.00**	**$188,000,000**	**0.00**	**$188,000,000**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87030C
Division of Taxation
Core - Motor Fuel Distribution

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request						FY 2012 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	188,000,000	188,000,000		PSD	0	0	188,000,000	188,000,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	**0**	**0**	**188,000,000**	**188,000,000**	E	Total	**0**	**0**	**188,000,000**	**188,000,000**	E
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: Motor Fuel Tax Fund (0673)

Other Funds: Motor Fuel Tax Fund (0673)

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation

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 of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state. This appropriation allows the Department of Revenue to distribute this money to counties and cities as mandated by the Missouri Constitution.

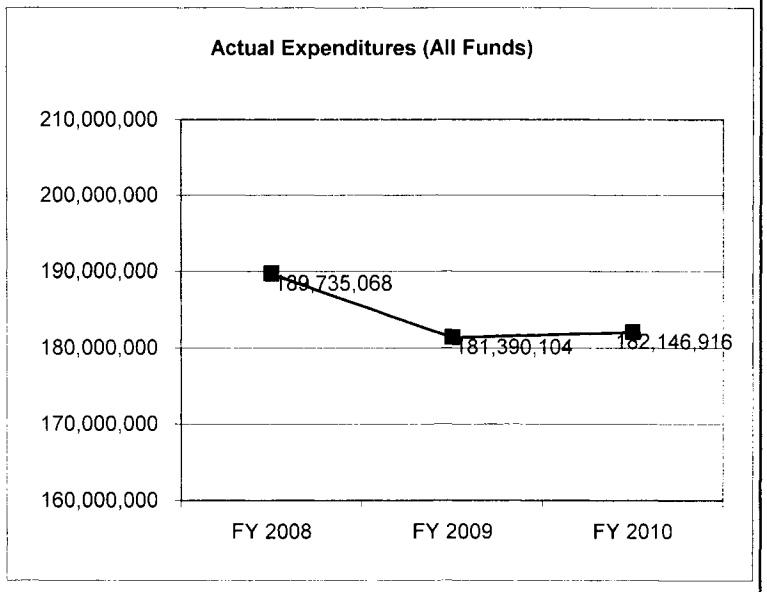
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	189,736,000	188,000,000	188,000,000	188,000,000 E
Less Reverted (All Funds)				N/A
Budget Authority (All Funds)	189,736,000	188,000,000	188,000,000	N/A
Actual Expenditures (All Funds)	189,735,068	181,390,104	182,146,916	N/A
Unexpended (All Funds)	932	6,609,896	5,853,084	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	932	6,609,896	5,853,084	N/A
	(1)			



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation was increased $1,736,000 to accommodate the distribution.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DIST TO CITIES-MFT FUND

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	188,000,000	188,000,000	
	Total	**0.00**	**0**	**0**	**188,000,000**	**188,000,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	188,000,000	188,000,000	
	Total	**0.00**	**0**	**0**	**188,000,000**	**188,000,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	188,000,000	188,000,000	
	Total	**0.00**	**0**	**0**	**188,000,000**	**188,000,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DIST TO CITIES-MFT FUND								
CORE								
PROGRAM DISTRIBUTIONS	182,146,916	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	182,146,916	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	$182,146,916	0.00	$188,000,000	0.00	$188,000,000	0.00	$188,000,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$182,146,916	0.00	$188,000,000	0.00	$188,000,000	0.00	$188,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	100	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	100	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL	**100**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**
GRAND TOTAL	**$100**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87032C
Division of Motor Vehicle/Driver Licensing
Core - Emblem Use Fee Distribution

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request						FY 2012 Governor's Recommendation				
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	1,000	0	0	1,000		PSD	1,000	0	0	1,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,000	0	0	1,000	E	Total	1,000	0	0	1,000	E
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.

Other Funds:

Other Funds:

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

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 applications to the Veterans of Foreign Wars Department of Missouri. This appropriation allows the Department of Revenue to remit the contribution fees defined by statute to the organization.

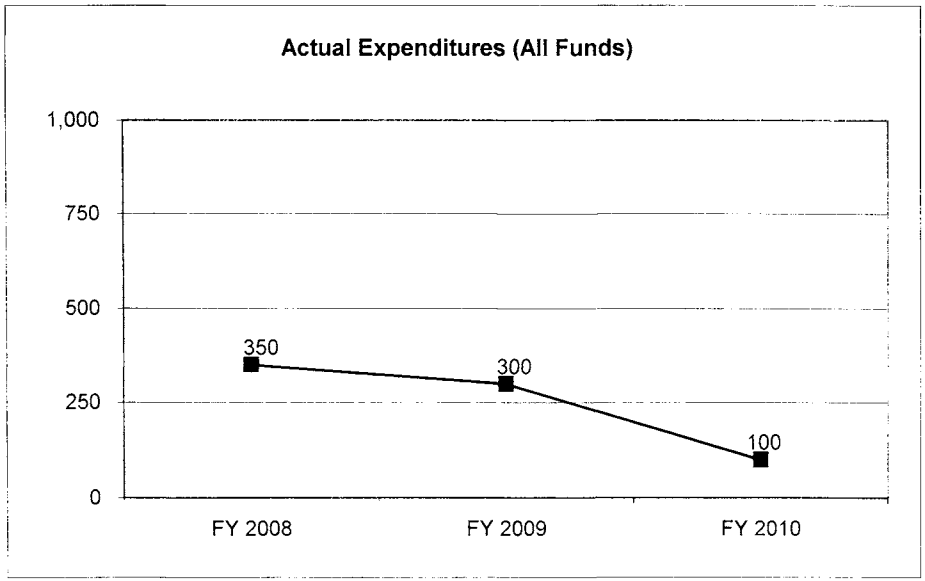
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87032C
Division of Motor Vehicle/Driver Licensing
Core - Emblem Use Fee Distribution

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	1,000	1,000	1,000	1,000 E
Less Reverted (All Funds)	(30)	(668)	0	N/A
Budget Authority (All Funds)	970	332	1,000	N/A
Actual Expenditures (All Funds)	350	300	100	N/A
Unexpended (All Funds)	620	32	900	N/A
Unexpended, by Fund:				
General Revenue	620	32	900	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
EMBLEM USE FEE DISTRIBUTION

5. CORE RECONCILIATION DETAIL

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

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	100	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	**100**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**
GRAND TOTAL	**$100**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**
GENERAL REVENUE	**$100**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,468,760,756	0.00	1,434,000,000	0.00	1,434,000,000	0.00	1,434,000,000	0.00
TOTAL - PD	1,468,760,756	0.00	1,434,000,000	0.00	1,434,000,000	0.00	1,434,000,000	0.00
TOTAL	**1,468,760,756**	**0.00**	**1,434,000,000**	**0.00**	**1,434,000,000**	**0.00**	**1,434,000,000**	**0.00**
INCREASE GR REFUNDS - 1860009								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	104,400,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	104,400,000	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**104,400,000**	**0.00**
GRAND TOTAL	**$1,468,760,756**	**0.00**	**$1,434,000,000**	**0.00**	**$1,434,000,000**	**0.00**	**$1,538,400,000**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87011C
Division of Taxation
Core - General Revenue Refunds

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request						FY 2012 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	1,434,000,000	0	0	1,434,000,000		PSD	1,434,000,000	0	0	1,434,000,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	**1,434,000,000**	**0**	**0**	**1,434,000,000**	E	Total	**1,434,000,000**	**0**	**0**	**1,434,000,000**	E
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:

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

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.

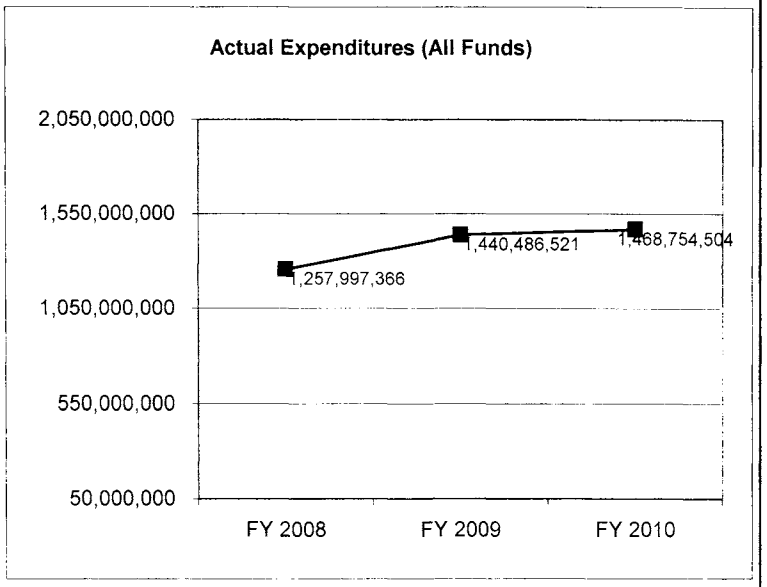
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - General Revenue Refunds

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	1,300,000,000	1,440,700,000	1,472,000,000	1,434,000,000 E
Less Reverted (All Funds)				N/A
Budget Authority (All Funds)	1,300,000,000	1,440,700,000	1,472,000,000	N/A
Actual Expenditures (All Funds)	1,257,997,366	1,440,486,521	1,468,754,504	N/A
Unexpended (All Funds)	42,002,634	213,479	3,245,496	N/A
Unexpended, by Fund:				
General Revenue	42,002,634	213,479	3,245,496	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
		(1)	(2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation was increased $84,700,000 to process refunds.
(2) Appropriation was increased $116,000,000 to process refunds.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
GENERAL REVENUE REFUNDS (REG)

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,434,000,000	0	0	1,434,000,000	
	Total	**0.00**	**1,434,000,000**	**0**	**0**	**1,434,000,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,434,000,000	0	0	1,434,000,000	
	Total	**0.00**	**1,434,000,000**	**0**	**0**	**1,434,000,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,434,000,000	0	0	1,434,000,000	
	Total	**0.00**	**1,434,000,000**	**0**	**0**	**1,434,000,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,468,760,756	0.00	1,434,000,000	0.00	1,434,000,000	0.00	1,434,000,000	0.00
TOTAL - PD	1,468,760,756	0.00	1,434,000,000	0.00	1,434,000,000	0.00	1,434,000,000	0.00
GRAND TOTAL	$1,468,760,756	0.00	$1,434,000,000	0.00	$1,434,000,000	0.00	$1,434,000,000	0.00
GENERAL REVENUE	$1,468,760,756	0.00	$1,434,000,000	0.00	$1,434,000,000	0.00	$1,434,000,000	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

NEW DECISION ITEM
RANK: 15 OF 15

Department of Revenue	**Budget Unit 87011C**
Division of Taxation	
DI Name: Increase in General Revenue Refunds DI#	

1. AMOUNT OF REQUEST

	FY 2012 Budget Request					FY 2012 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	104,400,000	0	0	104,400,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**	**Total**	**104,400,000**	**0**	**0**	**104,400,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

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

Other Funds:

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	x	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.

The Department of Revenue (Department) requests an increase in the General Revenue refund appropriation to allow the Department to continue refunding individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds as required by Section 136.035, RSMo. As part of the consensus revenue process, revenue projections are determined and increases in the General Revenue refunds are estimated.

NEW DECISION ITEM
RANK: 15 OF 15

Department of Revenue	**Budget Unit 87011C**
Division of Taxation	
DI Name: Increase in General Revenue Refunds DI#	

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.)

Estimates of additional refunds were part of the consensus revenue process determined by the Office of Administration and the House of Representatives and Senate staff.

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

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

NEW DECISION ITEM

RANK: 15 OF 15

Department of Revenue — Budget Unit 87011C

Division of Taxation

DI Name: Increase in General Revenue Refunds DI#

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	0.0	
Total PS	**0**	**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	104,400,000						104,400,000		
Total PSD	**104,400,000**		**0**		**0**		**104,400,000**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**104,400,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**104,400,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 15 OF 15

Department of Revenue	Budget Unit 87011C
Division of Taxation	
DI Name: Increase in General Revenue Refunds DI#	

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
GENERAL REVENUE REFUNDS (REG)								
INCREASE GR REFUNDS - 1860009								
REFUNDS	0	0.00	0	0.00	0	0.00	104,400,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	104,400,000	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$0	0.00	$104,400,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$104,400,000	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
PROGRAM-SPECIFIC								
SCHOOL BUILDING REVOLVING	8,029	0.00	0	0.00	0	0.00	0	0.00
GAMING PROCEEDS FOR EDUCATION	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
SOLID WASTE MGMT-SCRAP TIRE	673	0.00	15,000	0.00	15,000	0.00	15,000	0.00
MOTOR VEHICLE COMMISSION	2	0.00	5,000	0.00	5,000	0.00	5,000	0.00
BLIND PENSION	4,469	0.00	0	0.00	0	0.00	0	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	4,850	0.00	4,850	0.00	4,850	0.00
TOTAL - PD	13,173	0.00	34,850	0.00	34,850	0.00	34,850	0.00
TOTAL	**13,173**	**0.00**	**34,850**	**0.00**	**34,850**	**0.00**	**34,850**	**0.00**
GRAND TOTAL	**$13,173**	**0.00**	**$34,850**	**0.00**	**$34,850**	**0.00**	**$34,850**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87012C
Division of Taxation
Core - Federal and Other Refunds

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request						FY 2012 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	34,850	34,850		PSD	0	0	34,850	34,850	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	34,850	34,850	E	Total	0	0	34,850	34,850	E
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.

Other Funds: Funds used in FY10: Motor Vehicle Commission (0588); Solid Waste Management-Scrap Tire (0569); School Building Revolving (0279); Blind Pension (0621)

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into 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 refund claims for taxes and fees it deposited into other funds as required by Section 136.035, RSMo. The Department also uses this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

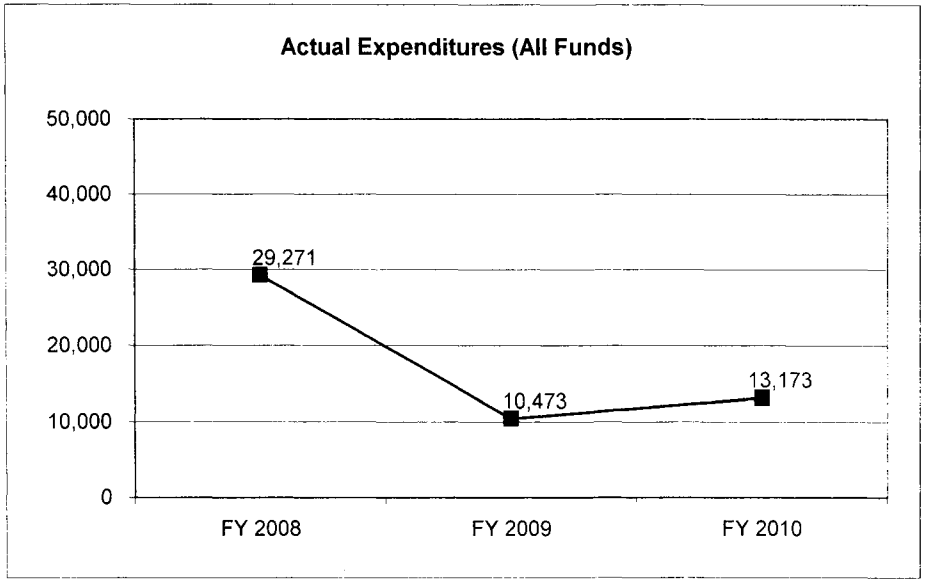
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87012C
Division of Taxation
Core - Federal and Other Refunds

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	67,000	34,850	34,850	34,850 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	67,000	34,850	34,850	N/A
Actual Expenditures (All Funds)	29,271	10,473	13,173	N/A
Unexpended (All Funds)	37,729	24,377	21,677	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	37,729	24,377	21,677	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
FEDERAL & OTHER FUNDS REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	34,850	34,850	
	Total	**0.00**	**0**	**0**	**34,850**	**34,850**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	34,850	34,850	
	Total	**0.00**	**0**	**0**	**34,850**	**34,850**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	34,850	34,850	
	Total	**0.00**	**0**	**0**	**34,850**	**34,850**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	13,173	0.00	34,850	0.00	34,850	0.00	34,850	0.00
TOTAL - PD	13,173	0.00	34,850	0.00	34,850	0.00	34,850	0.00
GRAND TOTAL	$13,173	0.00	$34,850	0.00	$34,850	0.00	$34,850	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$13,173	0.00	$34,850	0.00	$34,850	0.00	$34,850	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HIGHWAY FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	1,311,536	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	1,311,536	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL	**1,311,536**	**0.00**	**2,290,564**	**0.00**	**2,290,564**	**0.00**	**2,290,564**	**0.00**
GRAND TOTAL	**$1,311,536**	**0.00**	**$2,290,564**	**0.00**	**$2,290,564**	**0.00**	**$2,290,564**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Highway Fund Refunds

Budget Unit 87020C

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	2,290,564	2,290,564	
TRF	0	0	0	0	
Total	0	0	2,290,564	2,290,564	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

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

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	2,290,564	2,290,564	
TRF	0	0	0	0	
Total	0	0	2,290,564	2,290,564	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

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

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

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 (Highway Fund) as required by Section 136.035, RSMo. The Department processes refund claims for motor vehicle sales and use taxes, motor vehicle and driver license fees.

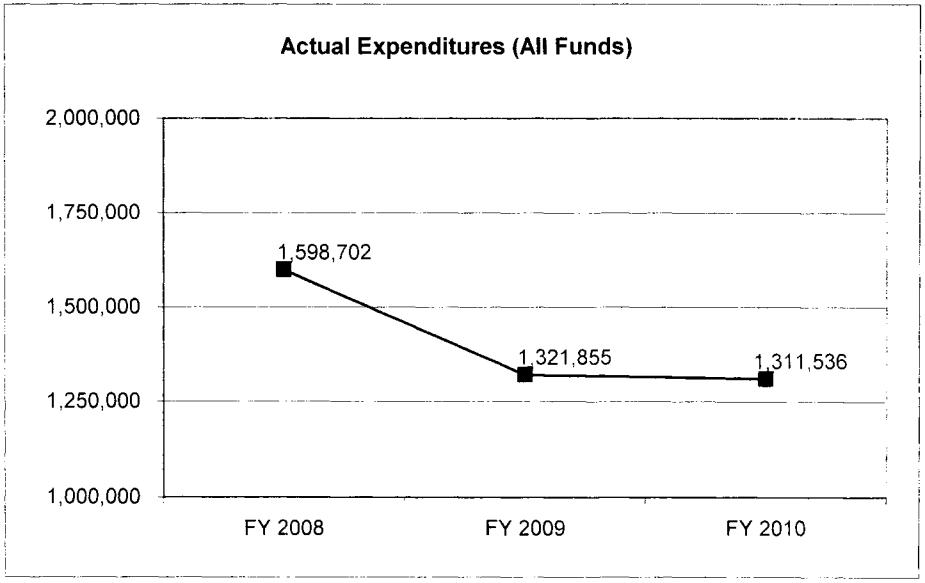
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87020C
Division of Taxation
Core - Highway Fund Refunds

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.	
Appropriation (All Funds)	1,790,564	2,290,564	2,290,564	2,290,564	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	1,790,564	2,290,564	2,290,564	N/A	
Actual Expenditures (All Funds)	1,598,702	1,321,855	1,311,536	N/A	
Unexpended (All Funds)	191,862	968,709	979,028	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	191,862	968,709	979,028	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
HIGHWAY FUND REFUNDS

5. CORE RECONCILIATION DETAIL

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

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	1,311,536	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	1,311,536	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
GRAND TOTAL	$1,311,536	0.00	$2,290,564	0.00	$2,290,564	0.00	$2,290,564	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$1,311,536	0.00	$2,290,564	0.00	$2,290,564	0.00	$2,290,564	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
AVIATION TRUST FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
AVIATION TRUST FUND	4,957	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	4,957	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	**4,957**	**0.00**	**50,000**	**0.00**	**50,000**	**0.00**	**50,000**	**0.00**
GRAND TOTAL	**$4,957**	**0.00**	**$50,000**	**0.00**	**$50,000**	**0.00**	**$50,000**	**0.00**

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request						FY 2012 Governor's Recommendation				
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	50,000	50,000		PSD	0	0	50,000	50,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000	E	Total	0	0	50,000	50,000	E
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.

Other Funds: Aviation Trust Fund (0952)

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

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

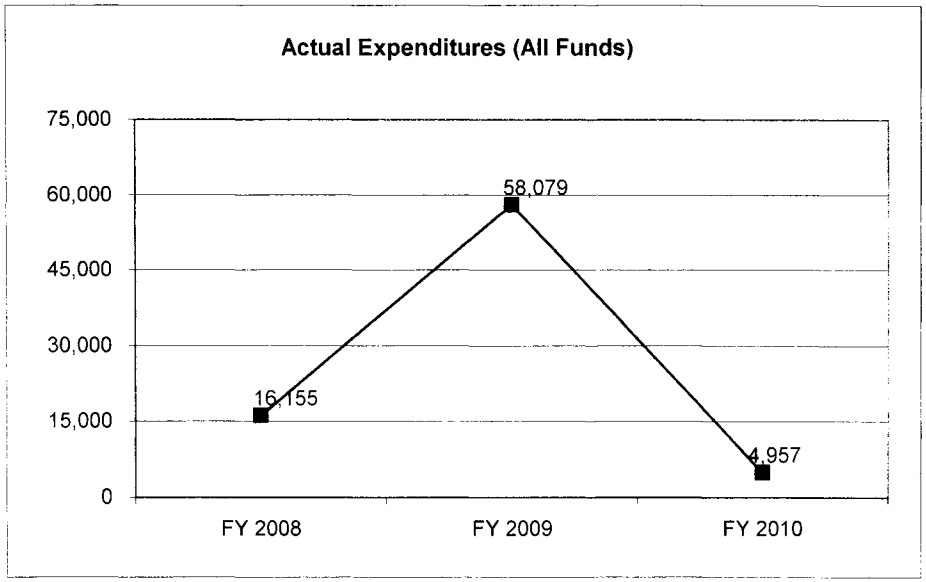
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	157,927	75,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	157,927	75,000	50,000	N/A
Actual Expenditures (All Funds)	16,155	58,079	4,957	N/A
Unexpended (All Funds)	141,772	16,921	45,043	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
		(1)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation was increased $25,000 to process refund requests.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
AVIATION TRUST FUND REFUNDS

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	4,957	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	4,957	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	$4,957	0.00	$50,000	0.00	$50,000	0.00	$50,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$4,957	0.00	$50,000	0.00	$50,000	0.00	$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	10,560,440	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL - PD	10,560,440	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL	10,560,440	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
GRAND TOTAL	$10,560,440	0.00	$10,414,000	0.00	$10,414,000	0.00	$10,414,000	0.00

CORE DECISION ITEM

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

Budget Unit 87050C

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	10,414,000	10,414,000	
TRF	0	0	0	0	
Total	**0**	**0**	**10,414,000**	**10,414,000**	E
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

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

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	10,414,000	10,414,000	
TRF	0	0	0	0	
Total	**0**	**0**	**10,414,000**	**10,414,000**	E
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

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

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

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

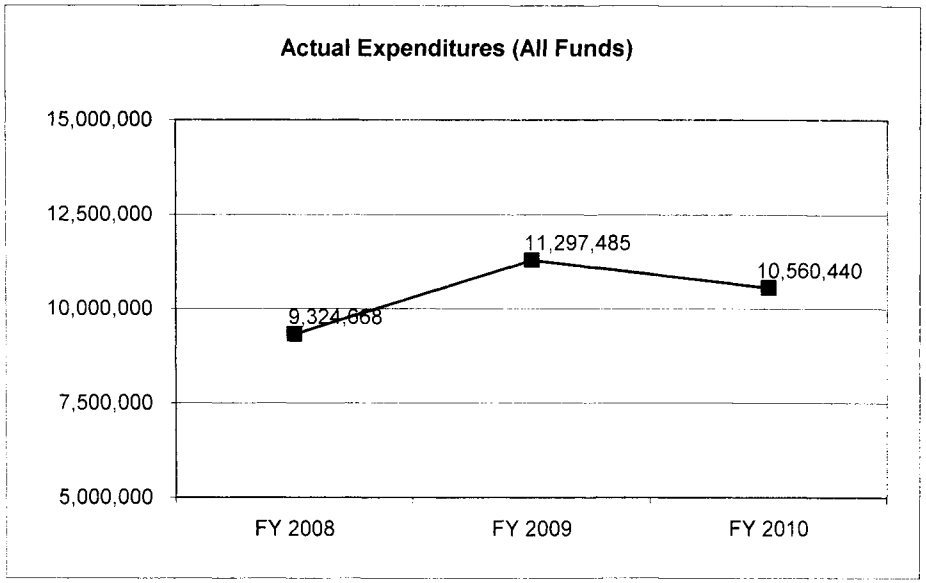
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.	
Appropriation (All Funds)	10,414,000	11,414,000	10,914,000	10,414,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	10,414,000	11,414,000	10,914,000	N/A	
Actual Expenditures (All Funds)	9,324,668	11,297,485	10,560,440	N/A	
Unexpended (All Funds)	1,089,332	116,515	353,560	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	1,089,332	116,515	353,560	N/A	
		(1)	(2)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation was increased $1 million to process refund requests.
(2) Appropriation was increased $500,000 to process refund requests.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
REFUNDS OF MOTOR FUEL TAX

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	10,414,000	10,414,000	
	Total	**0.00**	**0**	**0**	**10,414,000**	**10,414,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	10,414,000	10,414,000	
	Total	**0.00**	**0**	**0**	**10,414,000**	**10,414,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	10,414,000	10,414,000	
	Total	**0.00**	**0**	**0**	**10,414,000**	**10,414,000**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	10,560,440	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL - PD	10,560,440	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
GRAND TOTAL	$10,560,440	0.00	$10,414,000	0.00	$10,414,000	0.00	$10,414,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$10,560,440	0.00	$10,414,000	0.00	$10,414,000	0.00	$10,414,000	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	505,236	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL - PD	505,236	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL	**505,236**	**0.00**	**450,000**	**0.00**	**450,000**	**0.00**	**450,000**	**0.00**
GRAND TOTAL	**$505,236**	**0.00**	**$450,000**	**0.00**	**$450,000**	**0.00**	**$450,000**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87085C
Division of Taxation
Core - Worker's Compensation Refunds

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	450,000	450,000	
TRF	0	0	0	0	
Total	0	0	450,000	450,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: Worker's Compensation Fund (0652)

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	450,000	450,000	
TRF	0	0	0	0	
Total	0	0	450,000	450,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: Worker's Compensation Fund (0652)

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

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

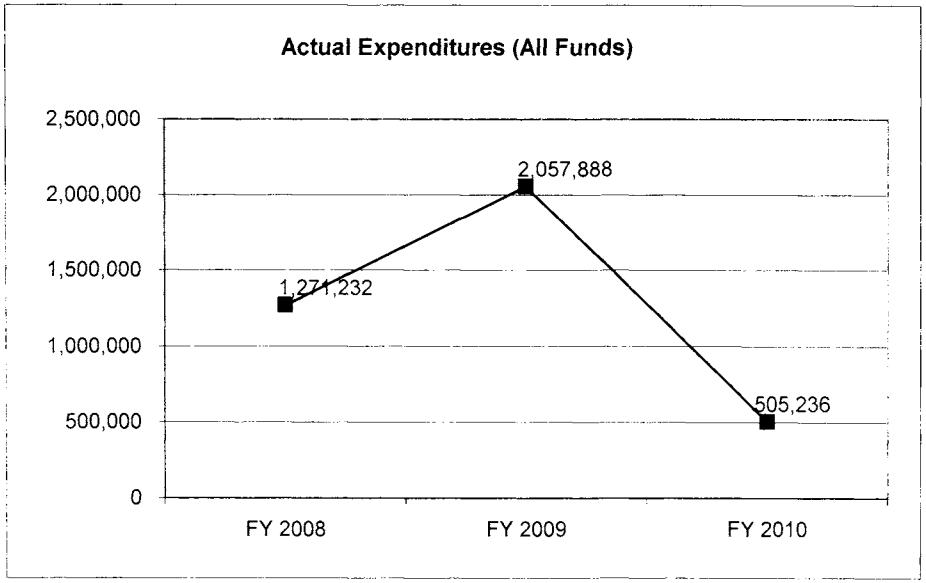
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87085C
Division of Taxation
Core - Worker's Compensation Refunds

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	1,272,000	2,057,888	505,236	450,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,272,000	2,057,888	505,236	N/A
Actual Expenditures (All Funds)	1,271,232	2,057,888	505,236	N/A
Unexpended (All Funds)	768	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	768	0	0	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $822,000 to process refund requests.
(2) Appropriation increased $1,607,888 to process refund requests.
(3) Appropriation increased $55,236 to process refund requests.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
REFUNDS FROM WORKERS' COMP

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	450,000	450,000	
	Total	**0.00**	**0**	**0**	**450,000**	**450,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	450,000	450,000	
	Total	**0.00**	**0**	**0**	**450,000**	**450,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	450,000	450,000	
	Total	**0.00**	**0**	**0**	**450,000**	**450,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	505,236	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL - PD	505,236	0.00	450,000	0.00	450,000	0.00	450,000	0.00
GRAND TOTAL	$505,236	0.00	$450,000	0.00	$450,000	0.00	$450,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$505,236	0.00	$450,000	0.00	$450,000	0.00	$450,000	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
CIGARETTE TAX REFUNDS								
CORE								
PROGRAM-SPECIFIC								
HEALTH INITIATIVES	19,993	0.00	25,000	0.00	25,000	0.00	25,000	0.00
STATE SCHOOL MONEYS	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00
FAIR SHARE FUND	0	0.00	11,000	0.00	11,000	0.00	11,000	0.00
TOTAL - PD	19,993	0.00	61,000	0.00	61,000	0.00	61,000	0.00
TOTAL	**19,993**	**0.00**	**61,000**	**0.00**	**61,000**	**0.00**	**61,000**	**0.00**
GRAND TOTAL	**$19,993**	**0.00**	**$61,000**	**0.00**	**$61,000**	**0.00**	**$61,000**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Cigarette Tax Refunds

Budget Unit 87088C

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	61,000	61,000	
TRF	0	0	0	0	
Total	0	0	61,000	61,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

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

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	61,000	61,000	
TRF	0	0	0	0	
Total	0	0	61,000	61,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

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

Notes: The Department of Revenue requests the continuation of the "E" on these appropriations.

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 Fund, the Fair Share Fund, and the Health Initiatives Fund. 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 pay refunds issued to taxpayers for overpayments of tax on cigarette and other tobacco products as mandated in Chapter 149, RSMo.

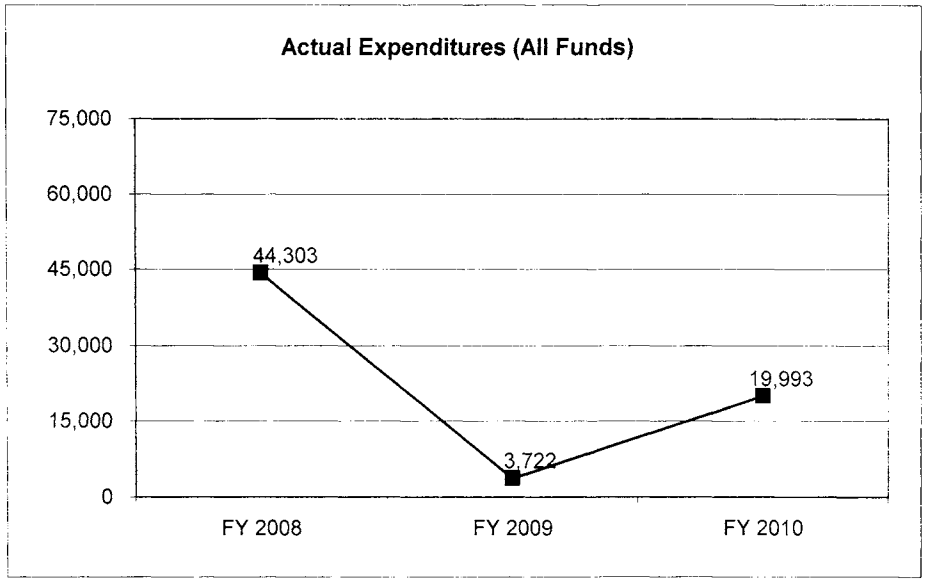
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87088C
Division of Taxation
Core - Cigarette Tax Refunds

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	86,000	61,000	61,000	61,000 E
Less Reverted (All Funds)	0	(750)	(750)	N/A
Budget Authority (All Funds)	86,000	60,250	60,250	N/A
Actual Expenditures (All Funds)	44,303	3,722	19,993	N/A
Unexpended (All Funds)	41,697	56,528	40,257	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	41,697	56,528	40,257	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CIGARETTE TAX REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	61,000	61,000	
	Total	**0.00**	**0**	**0**	**61,000**	**61,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	61,000	61,000	
	Total	**0.00**	**0**	**0**	**61,000**	**61,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	61,000	61,000	
	Total	**0.00**	**0**	**0**	**61,000**	**61,000**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	19,993	0.00	61,000	0.00	61,000	0.00	61,000	0.00
TOTAL - PD	19,993	0.00	61,000	0.00	61,000	0.00	61,000	0.00
GRAND TOTAL	$19,993	0.00	$61,000	0.00	$61,000	0.00	$61,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$19,993	0.00	$61,000	0.00	$61,000	0.00	$61,000	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
COUNTY STOCK INSURANCE TAX								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,294,983	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - PD	1,294,983	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL	1,294,983	0.00	500,000	0.00	500,000	0.00	500,000	0.00
GRAND TOTAL	$1,294,983	0.00	$500,000	0.00	$500,000	0.00	$500,000	0.00

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87018C
Division of Taxation
Core - County Stock Insurance

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request						FY 2012 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	500,000	0	0	500,000		PSD	500,000	0	0	500,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	500,000	0	0	500,000	E	Total	500,000	0	0	500,000	E
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.

Other Funds:

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

Section 148.330.4, RSMo, states, "On or before the first day of September of each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue fund of the state, to the county treasurer and to the treasurer of the school district in which the principal office of the company paying the same is located. All premium tax credits described in sections 135.500 to 135.529, RSMo, and sections 348.430 and 348.432, RSMo, shall only reduce the amounts apportioned to the general revenue fund of the state and shall not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located...".

The Department of Revenue uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school district harmless.

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

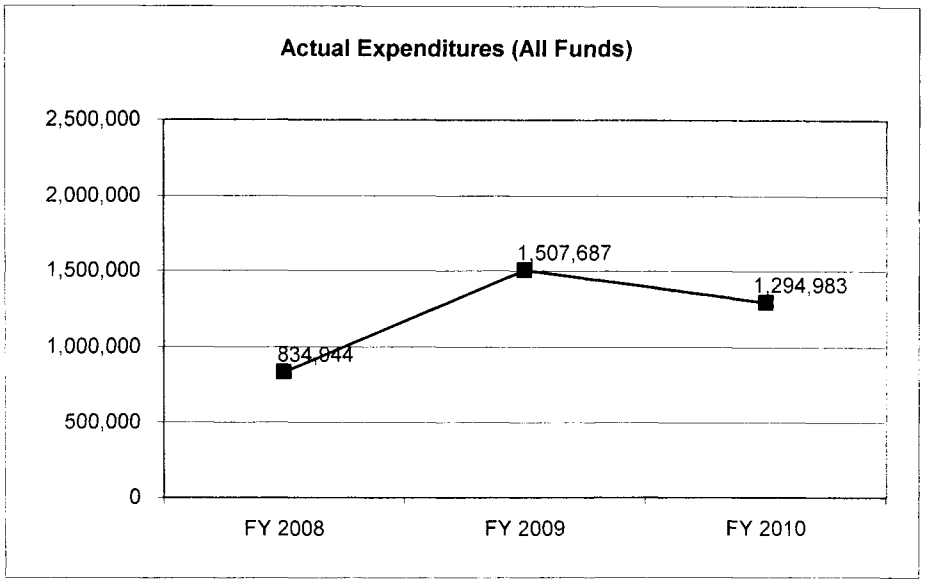
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - County Stock Insurance

Budget Unit 87018C

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	834,950	1,507,687	1,294,984	500,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	834,950	1,507,687	1,294,984	N/A
Actual Expenditures (All Funds)	834,944	1,507,687	1,294,983	N/A
Unexpended (All Funds)	6	0	1	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation was increased $334,950 to process the distribution.
(2) Appropriation was increased $1,007,687 to process the distribution.
(3) Appropriation was increased $794,984 to process the distribution.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
COUNTY STOCK INSURANCE TAX

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
COUNTY STOCK INSURANCE TAX								
CORE								
PROGRAM DISTRIBUTIONS	1,294,983	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - PD	1,294,983	0.00	500,000	0.00	500,000	0.00	500,000	0.00
GRAND TOTAL	$1,294,983	0.00	$500,000	0.00	$500,000	0.00	$500,000	0.00
GENERAL REVENUE	$1,294,983	0.00	$500,000	0.00	$500,000	0.00	$500,000	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DEBT OFFSET TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	259,589	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	259,589	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL	259,589	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	$259,589	0.00	$200,000	0.00	$200,000	0.00	$200,000	0.00

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87092C
Division of Taxation
Core - Debt Offset Credits

1. CORE FINANCIAL SUMMARY

FY 2012 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**	E
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	200,000	0	0	200,000	
TRF	0	0	0	0	
Total	**200,000**	**0**	**0**	**200,000**	E
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds:

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

Section 135.815, RSMo, states, "Prior to authorization of any tax credit application, an administering agency shall verify through the department of revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes, and through the department of insurance that the applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect the authorization of the application for such tax credits, except that the amount of credits issued shall be reduced by the applicant's tax delinquency. If the department of revenue or the department of insurance concludes that a taxpayer is delinquent after June fifteenth but before July first of any year, and the application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits towards a tax delinquency, the administering agency shall notify the appropriate department, and that department shall update the amount of outstanding delinquent tax owed by the applicant. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions of other provisions of law."

The Department of Revenue uses this appropriation to apply the authorized tax credit towards the insurance, income, sales and use tax delinquencies.

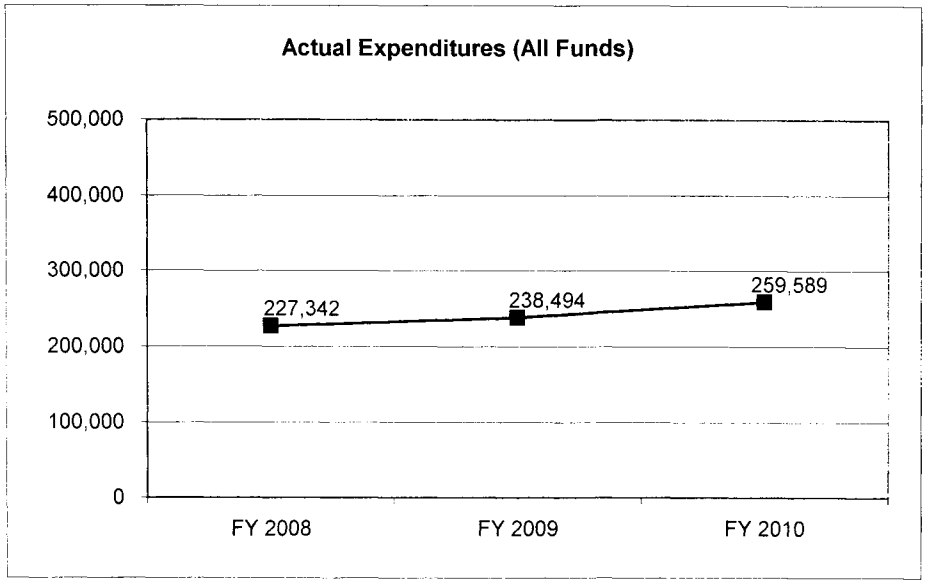
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87092C
Division of Taxation
Core - Debt Offset Credits

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	250,000	275,000	400,000	200,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	250,000	275,000	400,000	N/A
Actual Expenditures (All Funds)	227,342	238,494	259,589	N/A
Unexpended (All Funds)	22,658	36,506	140,411	N/A
Unexpended, by Fund:				
General Revenue	22,658	36,506	140,411	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation was increased $50,000 to process expenditures.
(2) Appropriation was increased $75,000 to process expenditures.
(3) Appropriation was increased $200,000 to process expenditures.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DEBT OFFSET 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**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DEBT OFFSET TAX CREDITS								
CORE								
REFUNDS	259,589	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	259,589	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	$259,589	0.00	$200,000	0.00	$200,000	0.00	$200,000	0.00
GENERAL REVENUE	$259,589	0.00	$200,000	0.00	$200,000	0.00	$200,000	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DEBT OFFSET TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	11,387,972	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
TOTAL - TRF	11,387,972	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
TOTAL	**11,387,972**	**0.00**	**11,292,384**	**0.00**	**11,292,384**	**0.00**	**11,292,384**	**0.00**
GRAND TOTAL	**$11,387,972**	**0.00**	**$11,292,384**	**0.00**	**$11,292,384**	**0.00**	**$11,292,384**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87091C
Division of Taxation
Core - Debt Offset Transfer

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	11,292,384	0	0	11,292,384	
Total	**11,292,384**	**0**	**0**	**11,292,384**	E
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	11,292,384	0	0	11,292,384	
Total	**11,292,384**	**0**	**0**	**11,292,384**	E
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds:

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than $25. This appropriation transfers the intercepted refunds to an escrow account allowing the agencies to apply the money towards the debt.

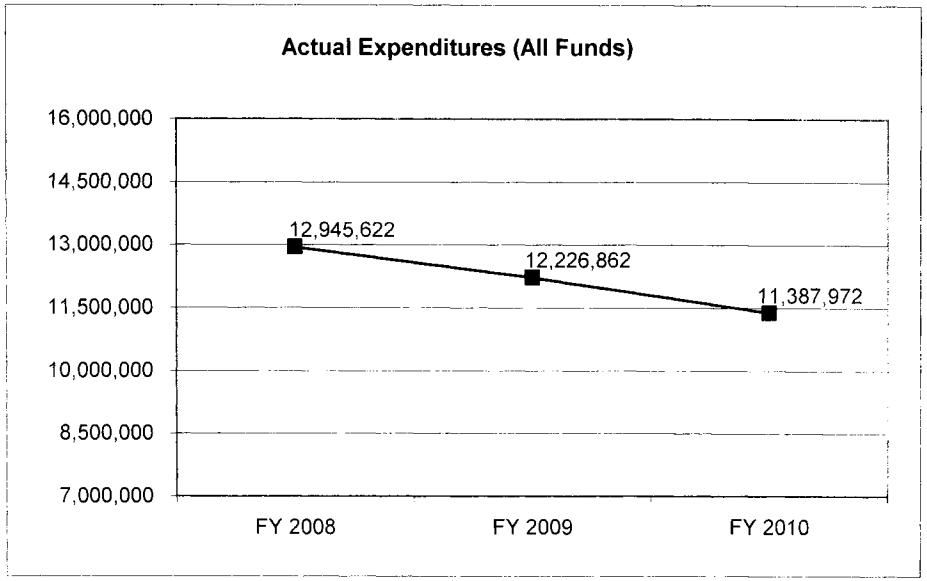
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** **87091C**
Division of Taxation
Core - Debt Offset Transfer

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.	
Appropriation (All Funds)	13,042,384	12,226,864	11,387,972	11,292,384	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	13,042,384	12,226,864	11,387,972	N/A	
Actual Expenditures (All Funds)	12,945,622	12,226,862	11,387,972	N/A	
Unexpended (All Funds)	96,762	2	0	N/A	
Unexpended, by Fund:					
General Revenue	96,762	2	0	N/A	
Federal	0	0	0	N/A	
Other	0	0	0	N/A	
	(1)	(2)	(3)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation was increased $1,750,000 to process transfer requests.
(2) Appropriation was increased $934,480 to process transfer requests.
(3) Appropriation was increased $95,588 to process transfer requests.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DEBT OFFSET TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	**0.00**	**11,292,384**	**0**	**0**	**11,292,384**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	**0.00**	**11,292,384**	**0**	**0**	**11,292,384**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	**0.00**	**11,292,384**	**0**	**0**	**11,292,384**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DEBT OFFSET TRANSFER								
CORE								
TRANSFERS OUT	11,387,972	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
TOTAL - TRF	11,387,972	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
GRAND TOTAL	$11,387,972	0.00	$11,292,384	0.00	$11,292,384	0.00	$11,292,384	0.00
GENERAL REVENUE	$11,387,972	0.00	$11,292,384	0.00	$11,292,384	0.00	$11,292,384	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	1,456,882	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL - TRF	1,456,882	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL	**1,456,882**	**0.00**	**505,500**	**0.00**	**505,500**	**0.00**	**505,500**	**0.00**
GRAND TOTAL	**$1,456,882**	**0.00**	**$505,500**	**0.00**	**$505,500**	**0.00**	**$505,500**	**0.00**

CORE DECISION ITEM

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

Budget Unit 87101C

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	505,500	0	0	505,500	
Total	**505,500**	**0**	**0**	**505,500**	**E**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	505,500	0	0	505,500	
Total	**505,500**	**0**	**0**	**505,500**	**E**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds:

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

The Department of Revenue uses this appropriation to transfer funds to the Circuit Court Escrow Fund that were offset from tax refunds to satisfy debts owed to the courts across the state. Funding of this appropriation will allow the state of Missouri to continue transferring money to the Circuit Court Escrow Fund.

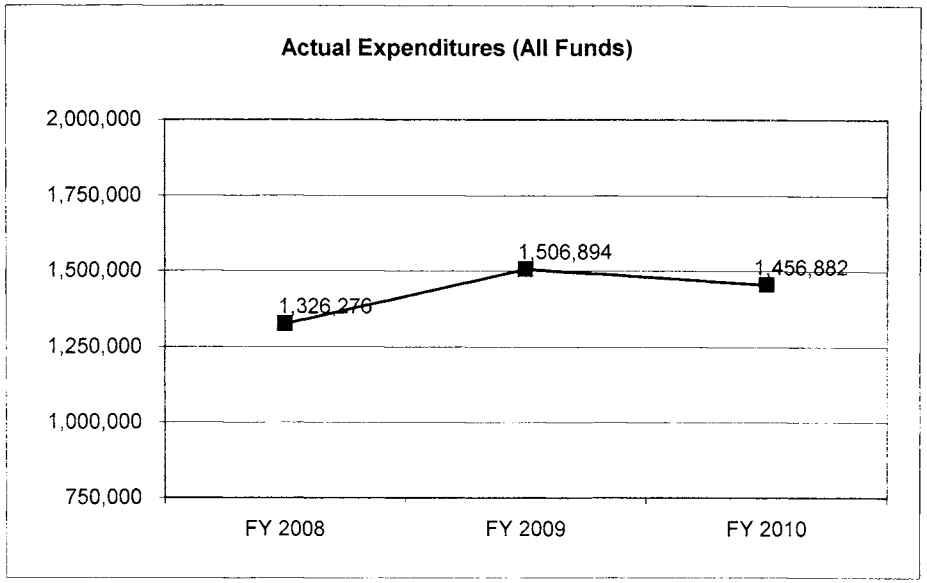
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87101C
Division of Taxation
Core - Circuit Courts Escrow Transfer

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	1,405,500	1,506,900	1,456,883	505,500 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,405,500	1,506,900	1,456,883	N/A
Actual Expenditures (All Funds)	1,326,276	1,506,894	1,456,882	N/A
Unexpended (All Funds)	79,224	6	1	N/A
Unexpended, by Fund:				
General Revenue	79,224	6	1	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $900,000 to process transfer requests.
(2) Appropriation increased $1,001,400 to process transfer requests.
(3) Appropriation increased $951,383 to process transfer requests.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CIRCUIT COURTS ESCROW TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	505,500	0	0	505,500	
	Total	**0.00**	**505,500**	**0**	**0**	**505,500**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	505,500	0	0	505,500	
	Total	**0.00**	**505,500**	**0**	**0**	**505,500**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	505,500	0	0	505,500	
	Total	**0.00**	**505,500**	**0**	**0**	**505,500**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	1,456,882	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL - TRF	1,456,882	0.00	505,500	0.00	505,500	0.00	505,500	0.00
GRAND TOTAL	$1,456,882	0.00	$505,500	0.00	$505,500	0.00	$505,500	0.00
GENERAL REVENUE	$1,456,882	0.00	$505,500	0.00	$505,500	0.00	$505,500	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DEBT OFFSET								
CORE								
PROGRAM-SPECIFIC								
DEBT OFFSET ESCROW	358,975	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL - PD	358,975	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL	**358,975**	**0.00**	**1,164,119**	**0.00**	**1,164,119**	**0.00**	**1,164,119**	**0.00**
GRAND TOTAL	**$358,975**	**0.00**	**$1,164,119**	**0.00**	**$1,164,119**	**0.00**	**$1,164,119**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87098C
Divisions of Taxation and Administration
Core - Debt Offset

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	1,164,119	1,164,119	
TRF	0	0	0	0	
Total	0	0	1,164,119	1,164,119	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	1,161,119	1,161,119	
TRF	0	0	0	0	
Total	0	0	1,161,119	1,161,119	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: Debt Offset Escrow (0753)

Other Funds: Debt Offset Escrow (0753)

Notes: The Department requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

The Department of Revenue places intercepted Missouri income tax refunds in escrow on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than $25. Sections 143.782 through 143.788, RSMo, allow the Department to offset a tax refund for any debt in excess of $25, if requested by any state or federal agency. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and fees and driver license fees.

The Department is also developing reciprocal agreements with other states to intercept Missouri refunds for the satisfaction of debts owed to state governments. The Department executed an agreement with the state of Kansas in Fiscal Year 2010. This appropriation allows the Department to forwarded intercepted amounts to the applicable states.

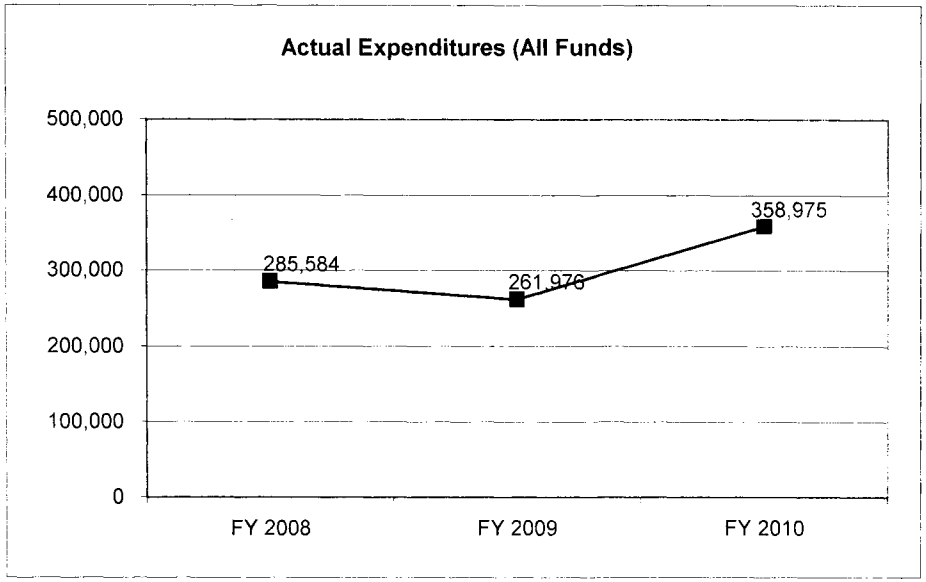
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87098C
Divisions of Taxation and Administration
Core - Debt Offset

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	300,000	270,000	707,059	1,164,119
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	300,000	270,000	707,059	N/A
Actual Expenditures (All Funds)	285,584	261,976	358,975	N/A
Unexpended (All Funds)	14,416	8,024	348,084	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	14,416	8,024	348,084	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation was increased $50,000 to process requests.
(2) Appropriation was increased $20,000 to process requests.
(3) Appropriation was increased during the supplemental process to allow the Department to process debt offset reciprocal agreements with other states. In Fiscal Year 2010, the Department collected $156,438 for the state of Kansas.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DEBT OFFSET

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DEBT OFFSET								
CORE								
REFUNDS	358,975	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL - PD	358,975	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
GRAND TOTAL	$358,975	0.00	$1,164,119	0.00	$1,164,119	0.00	$1,164,119	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$358,975	0.00	$1,164,119	0.00	$1,164,119	0.00	$1,164,119	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
SCHOOL DIST TRUST FND TRANSFE								
CORE								
FUND TRANSFERS								
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	$2,500,000	0.00	$2,500,000	0.00	$2,500,000	0.00	$2,500,000	0.00

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - School District Trust Fund Transfer

Budget Unit 87093C

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
Total	**0**	**0**	**2,500,000**	**2,500,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds: School District Trust Fund (0688)

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
Total	**0**	**0**	**2,500,000**	**2,500,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds: School District Trust Fund (0688)

2. CORE DESCRIPTION

The Department of Revenue requests $2.5 million be transferred from the School District Trust Fund to the credit of the General Revenue Fund. The Department designates one cent of the dollar of the sales/use collected, according to Proposition C, as local tax revenue to be deposited into the School District Trust Fund. The money in the fund is distributed to the public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed $2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

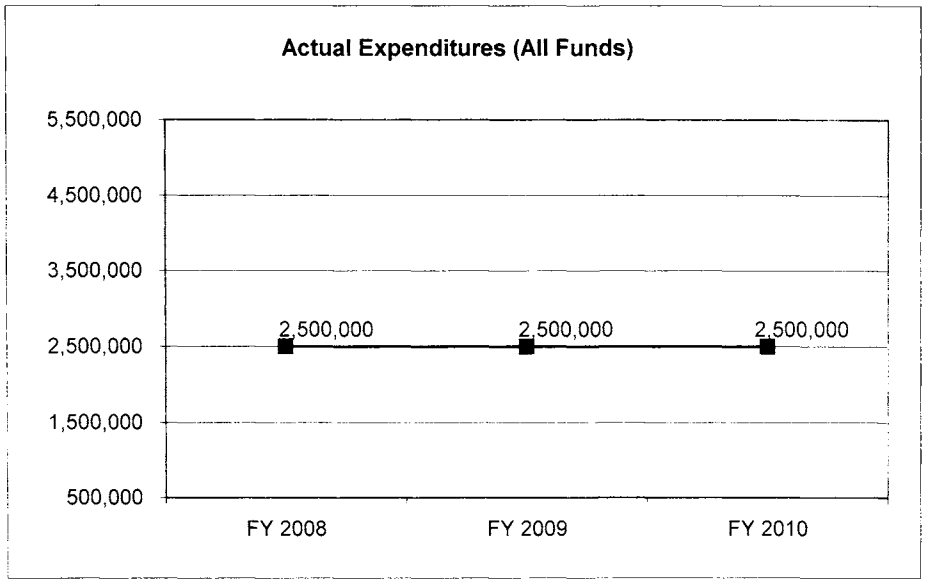
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	N/A
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



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SCHOOL DIST TRUST FND TRANSFE

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**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
SCHOOL DIST TRUST FND TRANSFE								
CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	$2,500,000	0.00	$2,500,000	0.00	$2,500,000	0.00	$2,500,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$2,500,000	0.00	$2,500,000	0.00	$2,500,000	0.00	$2,500,000	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
PARK SALES TAX FUND								
CORE								
FUND TRANSFERS								
PARKS SALES TAX	254,942	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	254,942	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL	**254,942**	**0.00**	**240,000**	**0.00**	**240,000**	**0.00**	**240,000**	**0.00**
GRAND TOTAL	**$254,942**	**0.00**	**$240,000**	**0.00**	**$240,000**	**0.00**	**$240,000**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87094C
Division of Taxation
Core - Parks Sales Tax Fund Transfer

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	240,000	240,000	
Total	0	0	240,000	240,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

FY 2012 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	240,000	240,000	
Total	0	0	240,000	240,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: Parks Sales Tax Fund (0613)

Other Funds: Parks Sales Tax Fund (0613)

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on the 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 funds from the Parks Sales Tax Fund to the credit of the General Revenue Fund.

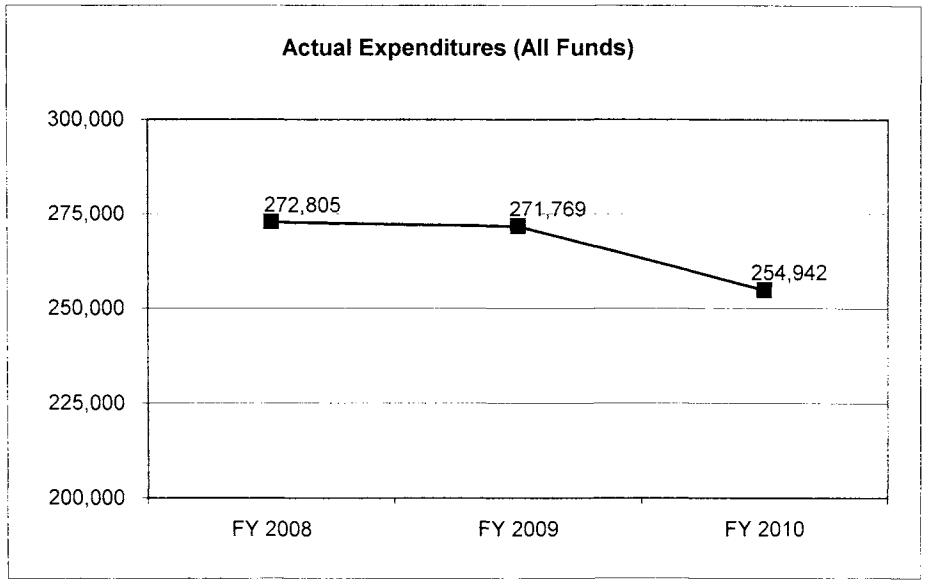
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87094C
Division of Taxation
Core - Parks Sales Tax Fund Transfer

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	272,806	271,770	254,943	240,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	272,806	271,770	254,943	N/A
Actual Expenditures (All Funds)	272,805	271,769	254,942	N/A
Unexpended (All Funds)	1	1	1	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1	1	1	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $32,806 to process transfers.
(2) Appropriation increased $31,770 to process transfers.
(3) Appropriation increased $14,943 to process transfers.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
PARK SALES TAX FUND

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	240,000	240,000	
	Total	**0.00**	**0**	**0**	**240,000**	**240,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	240,000	240,000	
	Total	**0.00**	**0**	**0**	**240,000**	**240,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	240,000	240,000	
	Total	**0.00**	**0**	**0**	**240,000**	**240,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
PARK SALES TAX FUND								
CORE								
TRANSFERS OUT	254,942	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	254,942	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	$254,942	0.00	$240,000	0.00	$240,000	0.00	$240,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$254,942	0.00	$240,000	0.00	$240,000	0.00	$240,000	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
SOIL & WATER SALES TAX FUND								
CORE								
FUND TRANSFERS								
SOIL AND WATER SALES TAX	254,942	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	254,942	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL	**254,942**	**0.00**	**240,000**	**0.00**	**240,000**	**0.00**	**240,000**	**0.00**
GRAND TOTAL	**$254,942**	**0.00**	**$240,000**	**0.00**	**$240,000**	**0.00**	**$240,000**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Soil and Water Sales Tax Transfer

Budget Unit 87096C

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	240,000	240,000	
Total	0	0	240,000	240,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

FY 2012 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	240,000	240,000	
Total	0	0	240,000	240,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

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

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

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on the 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 funds from the Soil and Water Sales Tax Fund to the credit of the General Revenue Fund for the cost of collection.

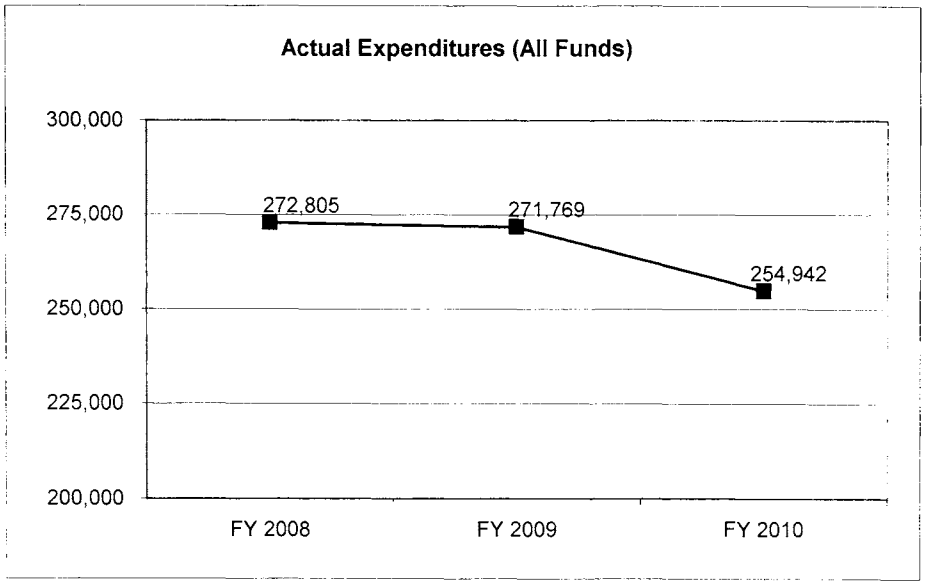
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	272,806	271,770	254,943	240,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	272,806	271,770	254,943	N/A
Actual Expenditures (All Funds)	272,805	271,769	254,942	N/A
Unexpended (All Funds)	1	1	1	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation was increased $32,806 to process transfers.
(2) Appropriation was increased $31,770 to process transfers.
(3) Appropriation was increased $14,943 to process transfers.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SOIL & WATER SALES TAX FUND

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	240,000	240,000	
	Total	**0.00**	**0**	**0**	**240,000**	**240,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	240,000	240,000	
	Total	**0.00**	**0**	**0**	**240,000**	**240,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	240,000	240,000	
	Total	**0.00**	**0**	**0**	**240,000**	**240,000**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
SOIL & WATER SALES TAX FUND								
CORE								
TRANSFERS OUT	254,942	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	254,942	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	$254,942	0.00	$240,000	0.00	$240,000	0.00	$240,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$254,942	0.00	$240,000	0.00	$240,000	0.00	$240,000	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
ST SUPPL DOWNTOWN DVLP TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	875,037	0.00	1,240,450	0.00	1,240,450	0.00	1,240,450	0.00
TOTAL - TRF	875,037	0.00	1,240,450	0.00	1,240,450	0.00	1,240,450	0.00
TOTAL	875,037	0.00	1,240,450	0.00	1,240,450	0.00	1,240,450	0.00
GRAND TOTAL	$875,037	0.00	$1,240,450	0.00	$1,240,450	0.00	$1,240,450	0.00

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87095C
Division of Taxation
Core - State Supplemental Downtown Development Transfer

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request					FY 2012 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	1,240,450	0	0	1,240,450	TRF	1,240,450	0	0	1,240,450
Total	**1,240,450**	**0**	**0**	**1,240,450**	**Total**	**1,240,450**	**0**	**0**	**1,240,450**
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.

Other Funds:

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

Other Funds:

2. CORE DESCRIPTION

This appropriation is used to transfer funds to the State Supplemental Downtown Development Fund. Section 99.963 RSMo, states "the department of revenue shall annually submit the first one hundred fifty million of other net new revenues generated by the development projects to the treasurer for deposit in the state supplemental downtown development fund". The Missouri Department of Economic Development administers the programs and calculates the amount of the transfer.

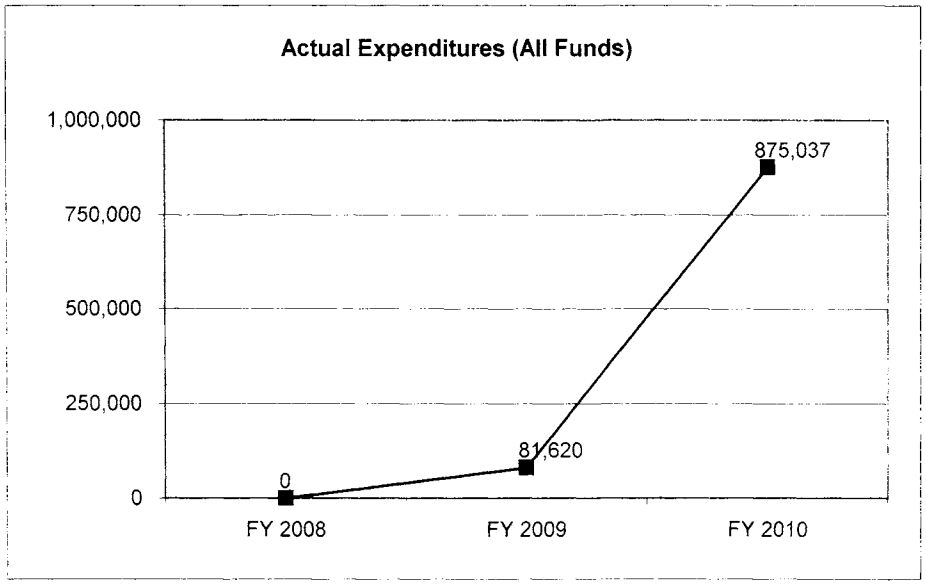
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue **Budget Unit** **87095C**
Division of Taxation
Core - State Supplemental Downtown Development Transfer

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	2,741,000	3,146,400	3,240,450	1,240,450
Less Reverted (All Funds)	0	0	(1,999,765)	N/A
Budget Authority (All Funds)	2,741,000	3,146,400	1,240,685	N/A
Actual Expenditures (All Funds)	0	81,620	875,037	N/A
Unexpended (All Funds)	2,741,000	3,064,780	365,648	N/A
Unexpended, by Fund:				
General Revenue	2,741,000	3,064,780	365,648	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
ST SUPPL DOWNTOWN DVLP TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	1,240,450	0	0	1,240,450	
	Total	**0.00**	**1,240,450**	**0**	**0**	**1,240,450**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	1,240,450	0	0	1,240,450	
	Total	**0.00**	**1,240,450**	**0**	**0**	**1,240,450**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	1,240,450	0	0	1,240,450	
	Total	**0.00**	**1,240,450**	**0**	**0**	**1,240,450**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
ST SUPPL DOWNTOWN DVLP TRF								
CORE								
TRANSFERS OUT	875,037	0.00	1,240,450	0.00	1,240,450	0.00	1,240,450	0.00
TOTAL - TRF	875,037	0.00	1,240,450	0.00	1,240,450	0.00	1,240,450	0.00
GRAND TOTAL	$875,037	0.00	$1,240,450	0.00	$1,240,450	0.00	$1,240,450	0.00
GENERAL REVENUE	$875,037	0.00	$1,240,450	0.00	$1,240,450	0.00	$1,240,450	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DOWNTOWN REVITAL PRESER TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL - TRF	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL	**0**	**0.00**	**150,000**	**0.00**	**150,000**	**0.00**	**150,000**	**0.00**
DOWNTOWN REVITALIZATION INCR - 1860002								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	0	0.00	84,697	0.00	84,697	0.00
TOTAL - TRF	0	0.00	0	0.00	84,697	0.00	84,697	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**84,697**	**0.00**	**84,697**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$150,000**	**0.00**	**$234,697**	**0.00**	**$234,697**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Downtown Revitalization Preservation Transfer

Budget Unit 87099C

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	150,000	0	0	150,000
Total	150,000	0	0	150,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

	FY 2012 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	150,000	0	0	150,000
Total	150,000	0	0	150,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

2. CORE DESCRIPTION

Section 99.1092(2) RSMo, states that the Department of Revenue (Department) shall annually submit the first $15 million of other net new revenues generated by the re-development projects to the treasurer for deposit in the Downtown Revitalization Preservation Fund. The Missouri Department of Economic Development notifies the Department of potential transfers.

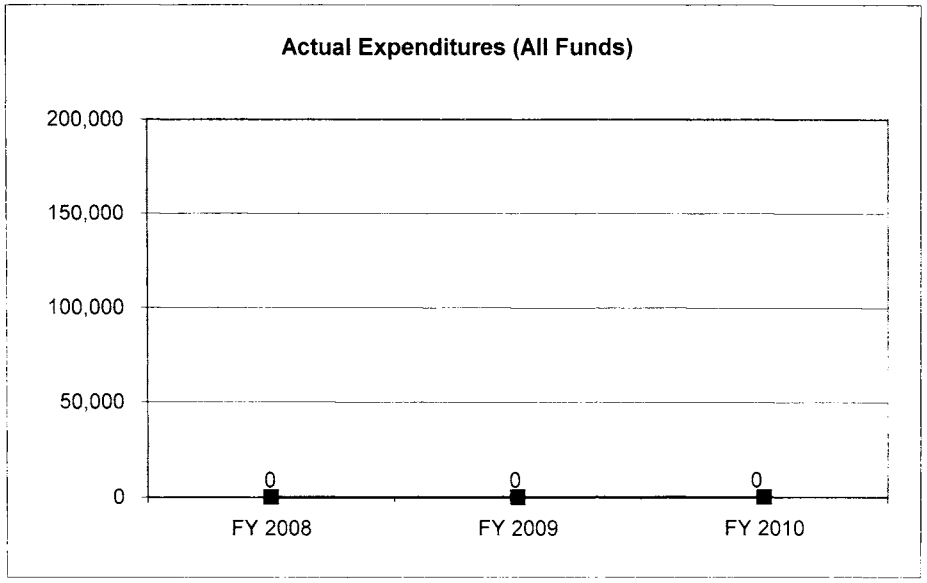
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue — **Budget Unit** **87099C**
Division of Taxation
Core - Downtown Revitalization Preservation Transfer

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	0	100,000	134,805	150,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	100,000	134,805	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	100,000	134,805	N/A
Unexpended, by Fund:				
General Revenue	0	100,000	134,805	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DOWNTOWN REVITAL PRESER TRF

5. CORE RECONCILIATION DETAIL

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

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DOWNTOWN REVITAL PRESER TRF								
CORE								
TRANSFERS OUT	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL - TRF	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00
GRAND TOTAL	$0	0.00	$150,000	0.00	$150,000	0.00	$150,000	0.00
GENERAL REVENUE	$0	0.00	$150,000	0.00	$150,000	0.00	$150,000	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

NEW DECISION ITEM
RANK: 14 OF 15

Department of Revenue **Budget Unit 87099C**
Division of Taxation
DI Name: Downtown Revitalization Preservation Spending Authority Increase **DI# 1860002**

1. AMOUNT OF REQUEST

	FY 2012 Budget Request					FY 2012 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	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	84,697	0	0	84,697	TRF	84,697	0	0	84,697
Total	**84,697**	**0**	**0**	**84,697**	**Total**	**84,697**	**0**	**0**	**84,697**
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.

Other Funds:

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion		Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan	X	Other: Funding Increase		

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

Section 99.1092(2) RSMo, provides that the Department of Revenue (Department) shall annually submit the first $15 million of other net new revenues generated by the re-development projects to the treasurer for deposit in the Downtown Revitalization Preservation Fund. The Missouri Department of Economic Development notifies the Department of potential transfers.

The purpose of the Downtown Revitalization Preservation Program (better known as MODESA Lite) is to facilitate the redevelopment of downtown areas and the creation of jobs by providing essential public infrastructure. According to the Missouri Department of Economic Development, obligated projects include the Hannibal/Clemens project and Springfield Heer's Tower project.

NEW DECISION ITEM
RANK: 14 OF 15

Department of Revenue	Budget Unit	87099C
Division of Taxation		
DI Name: Downtown Revitalization Preservation Spending Authority Increase	DI# 1860002	

The Missouri Department of Economic Development estimates that the obligations for the MODESA Downtown Revitalization Program will be $234,697 in Fiscal Year 2012. The current transfer and spending authority core requests are $150,000.

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 transfer core for the Downtown Revitalization Preservation Program is $150,000. The projected amount needed for Fiscal Year 2012 is $234,697. The transfer appropriation needs to be increased $84,697 to bridge the difference between the projected obligations and the current core amount.

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	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers	84,697						84,697		
Total TRF	**84,697**		**0**		**0**		**84,697**		**0**
Grand Total	**84,697**	**0.0**	**0**	**0.0**	**0**	**0.0**	**84,697**	**0.0**	**0**

NEW DECISION ITEM
RANK: 14 OF 15

Department of Revenue **Budget Unit 87099C**
Division of Taxation
DI Name: Downtown Revitalization Preservation Spending Authority Increase **DI# 1860002**

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**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		0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers	84,697						84,697		
Total TRF	**84,697**		**0**		**0**		**84,697**		**0**
Grand Total	**84,697**	**0.0**	**0**	**0.0**	**0**	**0.0**	**84,697**	**0.0**	**0**

NEW DECISION ITEM
RANK: 14 OF 15

Department of Revenue	Budget Unit 87099C
Division of Taxation	
DI Name: Downtown Revitalization Preservation Spending Authority Increase	DI# 1860002

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DOWNTOWN REVITAL PRESER TRF								
DOWNTOWN REVITALIZATION INCR - 1860002								
TRANSFERS OUT	0	0.00	0	0.00	84,697	0.00	84,697	0.00
TOTAL - TRF	0	0.00	0	0.00	84,697	0.00	84,697	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$84,697	0.00	$84,697	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$84,697	0.00	$84,697	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	324,238	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	324,238	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL	324,238	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GRAND TOTAL	$324,238	0.00	$396,000	0.00	$396,000	0.00	$396,000	0.00

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87100C
Division of Taxation
Core - Income Tax Check-Off Transfers

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	396,000	0	0	396,000	
Total	396,000	0	0	396,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	396,000	0	0	396,000	
Total	396,000	0	0	396,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: See Core Description

Other Funds: See Core Description

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

Sections 143.1000 through 143.1025 RSMo, allow any individual or corporation entitled to a tax refund to designate $2 or more on a single return or $4 or more on a combined return 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 request a mechanism to transfer funds from the General Revenue Fund to the designated trust funds.

Division of Aging Elderly Home-Delivered Meals Trust Fund (0296)
Children's Trust Fund (0694)
Workers' Memorial Fund (0895)
ALS Lou Gehrig's Disease (0703)
Muscular Dystrophy Association (0707)
National Multiple Sclerosis Society (0709)
American Heart Association (0714)
Missouri Public Service Health Fund (0298)
Childhood Lead Testing Fund (0899)
Breast Cancer Awareness Fund (0915)
Veterans' Trust Fund (0579)
National Guard Trust Fund (0900)
American Cancer Society Heartland Division, Inc. (0700)
American Lung Association of Missouri (0704)
Arthritis Foundation (0708)
American Diabetes Association Gateway Area (0713)
March of Dimes (0716)
After School Retreat Reading and Assessment (0732)
Missouri Military Family Relief Fund (0719)

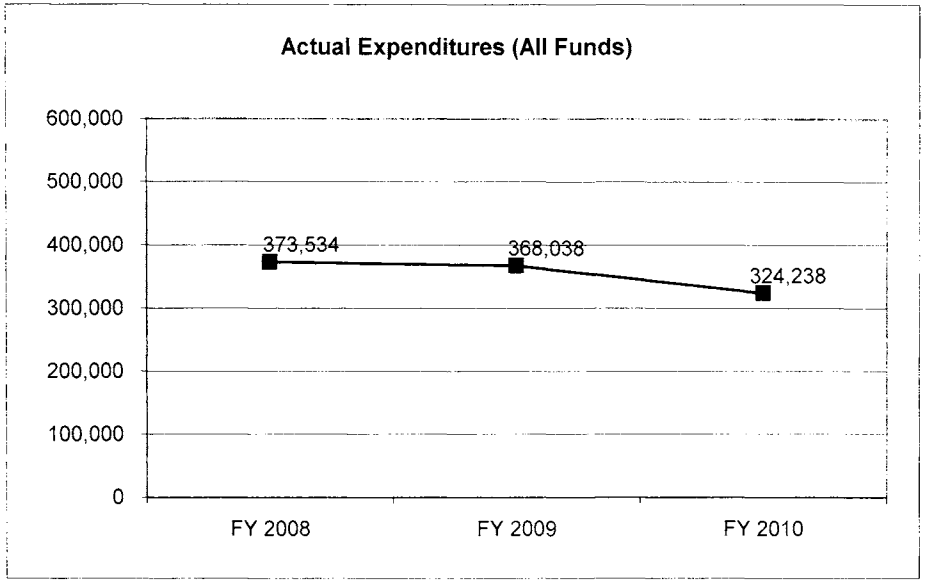
CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87100C
Division of Taxation
Core - Income Tax Check-Off Transfers

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

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	396,000	396,000	396,000	396,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	396,000	396,000	396,000	N/A
Actual Expenditures (All Funds)	373,534	368,038	324,238	N/A
Unexpended (All Funds)	22,466	27,962	71,762	N/A
Unexpended, by Fund:				
General Revenue	22,466	27,962	71,762	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	396,000	0	0	396,000	
	Total	**0.00**	**396,000**	**0**	**0**	**396,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	396,000	0	0	396,000	
	Total	**0.00**	**396,000**	**0**	**0**	**396,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	396,000	0	0	396,000	
	Total	**0.00**	**396,000**	**0**	**0**	**396,000**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	324,238	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	324,238	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GRAND TOTAL	$324,238	0.00	$396,000	0.00	$396,000	0.00	$396,000	0.00
GENERAL REVENUE	$324,238	0.00	$396,000	0.00	$396,000	0.00	$396,000	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
FUND TRANSFERS								
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	2,831	0.00	2,831	0.00	2,831	0.00
MO PUBLIC HEALTH SERVICES	2	0.00	202	0.00	202	0.00	202	0.00
VETERANS TRUST FUND	0	0.00	1,985	0.00	1,985	0.00	1,985	0.00
CHILDREN'S TRUST	0	0.00	4,500	0.00	4,500	0.00	4,500	0.00
AMER CANCER SOC, HEARTLAND DIV	0	0.00	250	0.00	250	0.00	250	0.00
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	250	0.00
AMERICAN LUNG ASSOC OF MO	10	0.00	250	0.00	250	0.00	250	0.00
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	250	0.00
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	250	0.00
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	250	0.00
AMERICAN HEART ASSOCIATION	3	0.00	250	0.00	250	0.00	250	0.00
MARCH OF DIMES	3	0.00	250	0.00	250	0.00	250	0.00
MISSOURI MILITARY FAMILY RELIE	0	0.00	250	0.00	250	0.00	250	0.00
AFT SCH READ & ASSESS GRANT PR	0	0.00	250	0.00	250	0.00	250	0.00
WORKERS MEMORIAL	0	0.00	250	0.00	250	0.00	250	0.00
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	250	0.00
NATIONAL GUARD TRUST	0	0.00	651	0.00	651	0.00	651	0.00
BREAST CANCER AWARENESS TRUST	3	0.00	250	0.00	250	0.00	250	0.00
TOTAL - TRF	21	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	**21**	**0.00**	**13,669**	**0.00**	**13,669**	**0.00**	**13,669**	**0.00**
GRAND TOTAL	**$21**	**0.00**	**$13,669**	**0.00**	**$13,669**	**0.00**	**$13,669**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87105C
Division of Taxation
Core - Check-Off Erroneously Deposited Transfers

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request					FY 2012 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	0	0		0	0	0	0	
TRF	0	0	13,669	13,669		0	0	13,669	13,669	
Total	**0**	**0**	**13,669**	**13,669**	E	**0**	**0**	**13,669**	**13,669**	E
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*	

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: See Core Description below.

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

The Department of Revenue transfers collections from check-off designations to various funds. The Department requests a mechanism to allow a reverse transfer from the various funds below to the General Revenue Fund for revised or erroneous transfers.

Division of Aging Elderly Home-Delivered Meals Trust Fund (0296)
Children's Trust Fund (0694)
Workers' Memorial Fund (0895)
ALS Lou Gehrig's Disease (0703)
Muscular Dystrophy Association (0707)
National Multiple Sclerosis Society (0709)
American Heart Association (0714)
Missouri Public Service Health Fund (0298)
Childhood Lead Testing Fund (0899)
Breast Cancer Awareness Fund (0915)
Veterans' Trust Fund (0579)
National Guard Trust Fund (0900)
American Cancer Society Heartland Division, Inc. (0700)
American Lung Association of Missouri (0704)
Arthritis Foundation (0708)
American Diabetes Association Gateway Area (0713)
March of Dimes (0716)
After School Retreat Reading and Assessment (0732)
Missouri Military Family Relief Fund (0719)

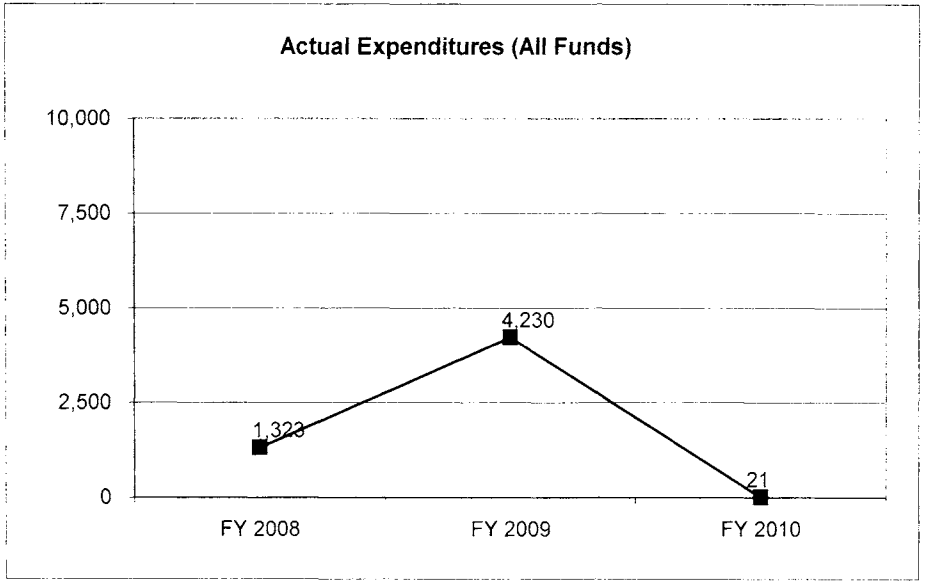
CORE DECISION ITEM

Department of Revenue — **Budget Unit** **87105C**
Division of Taxation
Core - Check-Off Erroneously Deposited Transfers

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

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	13,669	13,669	13,669	13,669 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	13,669	13,669	13,669	N/A
Actual Expenditures (All Funds)	1,323	4,230	21	N/A
Unexpended (All Funds)	12,346	9,439	13,648	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) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	21	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	21	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	$21	0.00	$13,669	0.00	$13,669	0.00	$13,669	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$21	0.00	$13,669	0.00	$13,669	0.00	$13,669	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM-SPECIFIC								
AMER CANCER SOC, HEARTLAND DIV	10,069	0.00	3,500	0.00	3,500	0.00	3,500	0.00
ALS LOU GEHRIG'S DISEASE	4,599	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMERICAN LUNG ASSOC OF MO	1,955	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MUSCULAR DYSTROPHY ASSOCIATION	1,564	0.00	3,500	0.00	3,500	0.00	3,500	0.00
ARTHRITIS FOUNDATION	1,333	0.00	2,500	0.00	2,500	0.00	2,500	0.00
NATIONAL MULTIPLE SCLEROSIS SO	4,256	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMER DIABETES ASSN GATEWAY ARE	5,057	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMERICAN HEART ASSOCIATION	3,159	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MARCH OF DIMES	3,334	0.00	3,500	0.00	3,500	0.00	3,500	0.00
BREAST CANCER AWARENESS TRUST	3,646	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	38,972	0.00	31,500	0.00	31,500	0.00	31,500	0.00
TOTAL	**38,972**	**0.00**	**31,500**	**0.00**	**31,500**	**0.00**	**31,500**	**0.00**
GRAND TOTAL	**$38,972**	**0.00**	**$31,500**	**0.00**	**$31,500**	**0.00**	**$31,500**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87106C
Division of Taxation
Core - Income Tax Check-Off Distributions

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	31,500	31,500	
TRF	0	0	0	0	
Total	0	0	31,500	31,500	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: American Cancer Society Heartland Div (0700), ALS Lou Gehrig's Disease (0703), American Lung Association of Missouri (0704), Muscular Dystrophy Association (0707), Arthritis Foundation (0708), National Multiple Sclerosis Society (0709), American Diabetes Association Gateway Area (0713), American Heart Association (0714), March of Dimes (0716), Breast Cancer Awareness (0915)

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	31,500	31,500	
TRF	0	0	0	0	
Total	0	0	31,500	31,500	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: American Cancer Society Heartland Div (0700), ALS Lou Gehrig's Disease (0703), American Lung Association of Missouri (0704), Muscular Dystrophy Association (0707), Arthritis Foundation (0708), National Multiple Sclerosis Society (0709), American Diabetes Association Gateway Area (0713), American Heart Association (0714), March of Dimes (0716), Breast Cancer Awareness (0915)

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

Section 143.1005 RSMo, stipulates that the Department of Revenue establish a procedure by which moneys deposited by the State Treasurer's Office in the trust funds established by this legislation be distributed semiannually to the nine trust funds. The Department requests distribution authority from the American Cancer Society Heartland Division Fund (0700); ALS Lou Gehrig's Disease Fund (0703); American Lung Association of Missouri Fund (0704); Muscular Dystrophy Association Fund (0707); Arthritis Foundation Fund (0708); National Multiple Sclerosis Society Fund (0709); American Association Gateway Area Fund (0713); American Heart Association Fund (0714); or the March of Dimes Fund (0716) to the appropriate charitable trust funds.

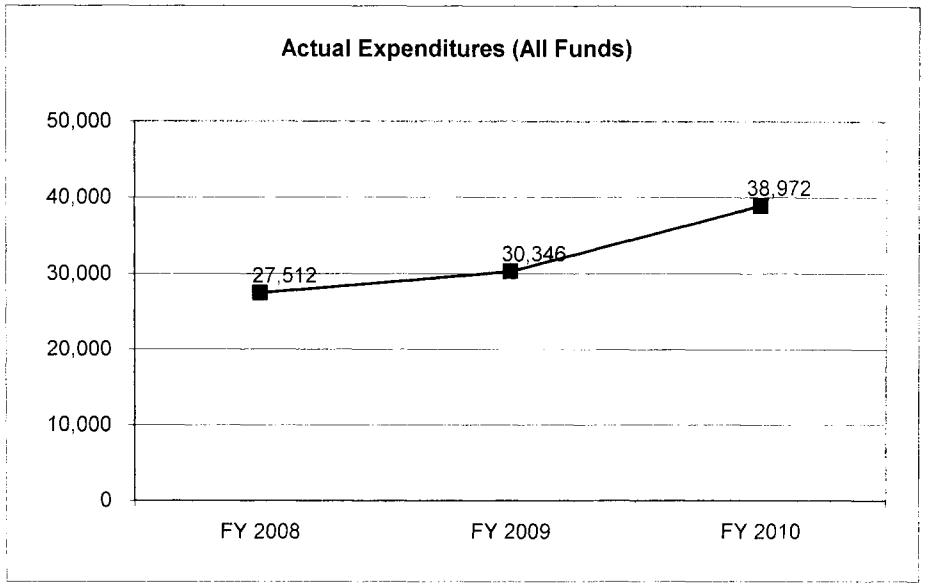
CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87106C
Division of Taxation
Core - Income Tax Check-Off Distributions

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

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	31,500	31,500	44,129	31,500 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	31,500	31,500	44,129	N/A
Actual Expenditures (All Funds)	27,512	30,346	38,972	N/A
Unexpended (All Funds)	3,988	1,154	5,157	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	3,988	1,154	0	N/A
			(1)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation was increased $12,629 to process distributions.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF DISTRIBU

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	31,500	31,500	
	Total	**0.00**	**0**	**0**	**31,500**	**31,500**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	31,500	31,500	
	Total	**0.00**	**0**	**0**	**31,500**	**31,500**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	31,500	31,500	
	Total	**0.00**	**0**	**0**	**31,500**	**31,500**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	38,972	0.00	31,500	0.00	31,500	0.00	31,500	0.00
TOTAL - PD	38,972	0.00	31,500	0.00	31,500	0.00	31,500	0.00
GRAND TOTAL	$38,972	0.00	$31,500	0.00	$31,500	0.00	$31,500	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$38,972	0.00	$31,500	0.00	$31,500	0.00	$31,500	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS								
DEPT OF REVENUE INFORMATION	0	0.00	250,000	0.00	250,000	0.00	250,000	0.00
TOTAL - TRF	0	0.00	250,000	0.00	250,000	0.00	250,000	0.00
TOTAL	0	0.00	250,000	0.00	250,000	0.00	250,000	0.00
GRAND TOTAL	$0	0.00	$250,000	0.00	$250,000	0.00	$250,000	0.00

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	250,000	250,000	
Total	0	0	250,000	250,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0	

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

Other Funds: DOR Information Fund (0619)

FY 2012 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	250,000	250,000	
Total	0	0	250,000	250,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0	

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

Other Funds: DOR Information Fund (0619)

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

The Department of Revenue, at the end of each state fiscal year, determines the amount that the State Treasurer is to transfer from the DOR Information Fund (0619) to the State Highways and Transportation Department Fund (0644) pursuant to subdivision (1) of Section 32.067, RSMo. The following is used to determine the amount transferred.

The amount of monies derived from highway users as an incident to their use or right to use the highways 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 subdivision (1) of Section 32.067, RSMo, equals the request for transfer sent to the State Treasurer for a transfer from the DOR Information Fund to the State Highways and Transportation Department Fund.

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

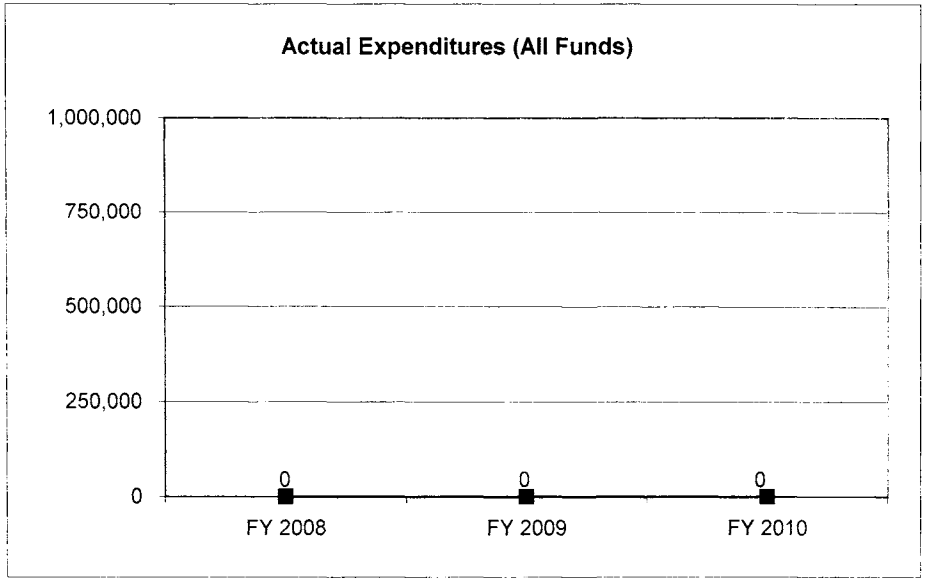
CORE DECISION ITEM

Department of Revenue
Division of Administration
Core - DOR Information Fund Transfer

Budget Unit 87110C

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	975,000	250,000	250,000	250,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	975,000	250,000	250,000	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	975,000	250,000	250,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	975,000	250,000	250,000	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
DOR INFO FUND TRANSFER								
CORE								
TRANSFERS OUT	0	0.00	250,000	0.00	250,000	0.00	250,000	0.00
TOTAL - TRF	0	0.00	250,000	0.00	250,000	0.00	250,000	0.00
GRAND TOTAL	$0	0.00	$250,000	0.00	$250,000	0.00	$250,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$250,000	0.00	$250,000	0.00	$250,000	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
MOTOR FUEL TAX TRANSFER								
CORE								
FUND TRANSFERS								
MOTOR FUEL TAX	535,776,192	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	535,776,192	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL	**535,776,192**	**0.00**	**560,178,001**	**0.00**	**560,178,001**	**0.00**	**560,178,001**	**0.00**
GRAND TOTAL	**$535,776,192**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**

CORE DECISION ITEM

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

Budget Unit 87120C

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	560,178,001	560,178,001	
Total	**0**	**0**	**560,178,001**	**560,178,001**	E
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: Motor Fuel Tax Fund (0673)

FY 2012 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	560,178,001	560,178,001	
Total	**0**	**0**	**560,178,001**	**560,178,001**	E
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: Motor Fuel Tax Fund (0673)

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

The Deparment of Revenue requests funding to be transferred from the Motor Fuel Tax Fund (0673) to the State Highways and Transportation Department Fund (0644) as authorized by Section 142.345 RSMo.

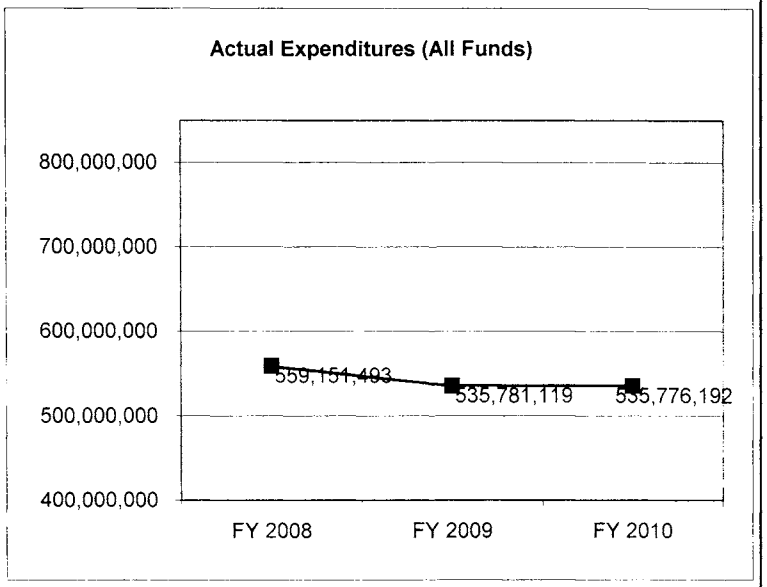
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001 E
Less Reverted (All Funds)				N/A
Budget Authority (All Funds)	560,178,001	560,178,001	560,178,001	N/A
Actual Expenditures (All Funds)	559,151,493	535,781,119	535,776,192	N/A
Unexpended (All Funds)	1,026,508	24,396,882	24,401,809	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,026,508	24,396,882	24,401,809	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER

5. CORE RECONCILIATION DETAIL

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

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	535,776,192	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	**535,776,192**	**0.00**	**560,178,001**	**0.00**	**560,178,001**	**0.00**	**560,178,001**	**0.00**
GRAND TOTAL	**$535,776,192**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$535,776,192**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
SPECILTY PLATE HWY FUND TRF								
CORE								
FUND TRANSFERS								
DEP OF REVENUE SPECIALTY PLATE	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - TRF	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL	**0**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$10,000**	**0.00**	**$10,000**	**0.00**	**$10,000**	**0.00**

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	10,000	10,000	E
Total	0	0	10,000	10,000	
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

FY 2012 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	10,000	10,000	
Total	0	0	10,000	10,000	E
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: DOR Specialty Plate Transfer (0775)

Other Funds: DOR Specialty Plate Transfer (0775)

Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

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

Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. The Department utilized the Office of Administration's transfer authority to make the appropriate transfers in prior fiscal years. This appropriation enables the Department to transfer the applicable funds from the DOR Specialty Plate Fund to the State Highways and Transportation Department Fund.

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

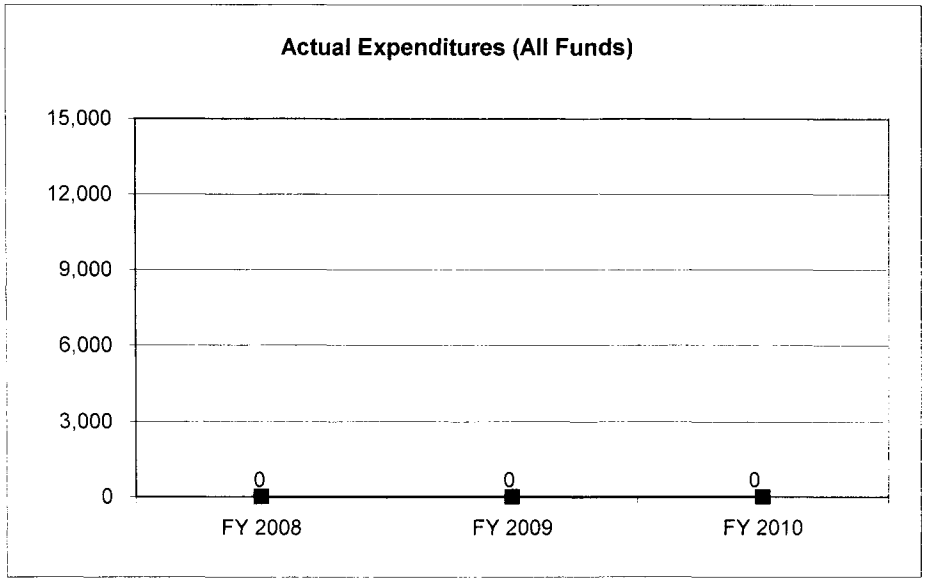
CORE DECISION ITEM

Department of Revenue
Division of Administration
Core - DOR Specialty Plate Transfer

Budget Unit 87122C

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	0	0	0	10,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	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
	(1)	(1)	(1)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) The Department transferred $25,579, $4,860, and $10,676 in Fiscal Years 2008, 2009 and 2010 respectively using the Office of Administration's transfer appropriation authority.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SPECILTY PLATE HWY FUND TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	10,000	10,000	
	Total	**0.00**	**0**	**0**	**10,000**	**10,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	10,000	10,000	
	Total	**0.00**	**0**	**0**	**10,000**	**10,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	10,000	10,000	
	Total	**0.00**	**0**	**0**	**10,000**	**10,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
SPECILTY PLATE HWY FUND TRF								
CORE								
TRANSFERS OUT	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - TRF	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00
GRAND TOTAL	$0	0.00	$10,000	0.00	$10,000	0.00	$10,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$10,000	0.00	$10,000	0.00	$10,000	0.00

STATE TAX COMMISSION

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C	**DEPARTMENT:** Revenue
BUDGET UNIT NAME: State Tax Commission	**DIVISION:** State Tax Commission

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

DEPARTMENT REQUEST

The State Tax Commission is requesting 25% flexibility based on total GR funding for FY-2012. This request is the same flexibility approved for FY-2011, 2010, 2009 & 2008.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
$22,500	$10,000 - $30,000	$10,000 - $60,000

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was used to meet increased operational expenses which included increased fuel costs associated with field staff travel. The Commission also has used the flexibility to meet FY-10 withholdings.	Flexibility will be used to meet expenses associated with maintaining field staffing. Flexibility will also be used to address educational costs for appraiser certification.

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
STATE TAX COMMISSION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	2,386,736	52.07	2,525,527	54.00	2,525,527	54.00	2,525,527	54.00
TOTAL - PS	2,386,736	52.07	2,525,527	54.00	2,525,527	54.00	2,525,527	54.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	237,729	0.00	222,558	0.00	218,555	0.00	216,582	0.00
TOTAL - EE	237,729	0.00	222,558	0.00	218,555	0.00	216,582	0.00
TOTAL	**2,624,465**	**52.07**	**2,748,085**	**54.00**	**2,744,082**	**54.00**	**2,742,109**	**54.00**
GRAND TOTAL	**$2,624,465**	**52.07**	**$2,748,085**	**54.00**	**$2,744,082**	**54.00**	**$2,742,109**	**54.00**

CORE DECISION ITEM

Department	**Revenue**	**Budget Unit**	**86911C**
Division	**State Tax Commission**		
Core -	**State Tax Commission**		

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	2,525,527	0	0	2,525,527
EE	218,555	0	0	218,555
PSD	0	0	0	0
TRF	0	0	0	0
Total	**2,744,082**	**0**	**0**	**2,744,082**
FTE	**54.00**	**0.00**	**0.00**	**54.00**
Est. Fringe	*1,405,456*	*0*	*0*	*1,405,456*

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	2,525,527	0	216,582	2,742,109
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**2,525,527**	**0**	**216,582**	**2,742,109**
FTE	**54.00**	**0.00**	**0.00**	**54.00**
Est. Fringe	*1,405,456*	*0*	*120,528*	*1,525,984*

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

Other Funds:

2. CORE DESCRIPTION

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

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

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

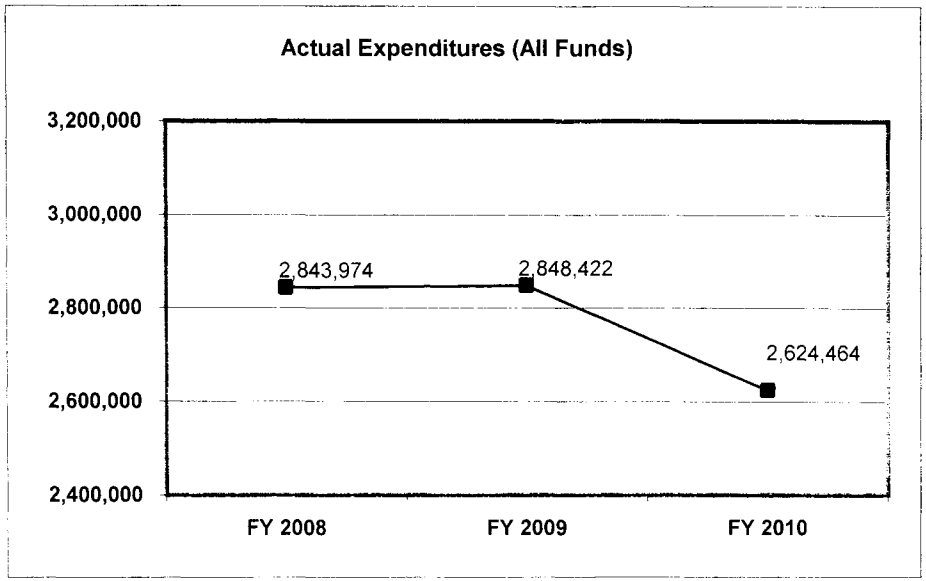
Administration
Legal
Original Assessment
Ratio Study
Technical Assistance

CORE DECISION ITEM

Department	**Revenue**	**Budget Unit**	**86911C**
Division	**State Tax Commission**		
Core -	**State Tax Commission**		

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	2,969,578	3,048,106	2,826,529	2,748,085
Less Reverted (All Funds)	(79,906)	(190,397)	(199,636)	N/A
Budget Authority (All Funds)	2,889,672	2,857,709	2,626,893	N/A
Actual Expenditures (All Funds)	2,843,974	2,848,422	2,624,464	N/A
Unexpended (All Funds)	45,698	9,287	2,429	N/A
Unexpended, by Fund:				
General Revenue	45,698	9,287	2,429	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
STATE TAX COMMISSION

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	54.00	2,525,527	0	0	2,525,527	
		EE	0.00	222,558	0	0	222,558	
		Total	**54.00**	**2,748,085**	**0**	**0**	**2,748,085**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	1383 3460	EE	0.00	(196)	0	0	(196)	
Core Reduction	1383 2138	EE	0.00	(3,807)	0	0	(3,807)	
NET DEPARTMENT CHANGES			**0.00**	**(4,003)**	**0**	**0**	**(4,003)**	
DEPARTMENT CORE REQUEST								
		PS	54.00	2,525,527	0	0	2,525,527	
		EE	0.00	218,555	0	0	218,555	
		Total	**54.00**	**2,744,082**	**0**	**0**	**2,744,082**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1750 2138	EE	0.00	(1,126)	0	0	(1,126)	FY12 Core Reduction
Core Reduction	1756 2138	EE	0.00	(669)	0	0	(669)	FY12 Core Reduction
Core Reduction	1757 3460	EE	0.00	(178)	0	0	(178)	FY12 Core Reduction
NET GOVERNOR CHANGES			**0.00**	**(1,973)**	**0**	**0**	**(1,973)**	
GOVERNOR'S RECOMMENDED CORE								
		PS	54.00	2,525,527	0	0	2,525,527	
		EE	0.00	216,582	0	0	216,582	
		Total	**54.00**	**2,742,109**	**0**	**0**	**2,742,109**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
STATE TAX COMMISSION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	65,940	2.00	66,096	2.00	66,096	2.00	66,096	2.00
SR OFC SUPPORT ASST (STENO)	31,020	1.00	30,467	1.00	30,467	1.00	30,467	1.00
RESEARCH ANAL II	27,251	0.73	42,436	1.00	42,436	1.00	42,436	1.00
EXECUTIVE I	34,644	1.00	35,109	1.00	35,109	1.00	35,109	1.00
ASSESSMENT REP I TAX COMM	33,420	1.00	0	0.00	0	0.00	0	0.00
ASSESSMENT REP II TAX COMM	278,537	7.35	343,926	9.00	343,926	9.00	343,926	9.00
APPRAISER I	34,032	1.00	0	0.00	0	0.00	0	0.00
APPRAISER II	686,184	18.61	645,423	18.00	645,423	18.00	645,423	18.00
APPRAISER III	45,060	1.00	90,473	2.00	90,473	2.00	90,473	2.00
APPRAISER SUPERVISOR	206,856	4.00	205,343	4.00	205,343	4.00	205,343	4.00
APPRAISAL SPECIALIST	62,040	1.13	114,507	2.00	114,507	2.00	114,507	2.00
TAX COMMISSION MANAGER, BAND 2	113,362	2.00	117,049	2.00	117,049	2.00	117,049	2.00
TAX COMMISSION MANAGER, BAND 3	181,572	2.70	207,600	3.00	207,600	3.00	207,600	3.00
PROJECT SPECIALIST	100	0.00	0	0.00	0	0.00	0	0.00
CHIEF COUNSEL	69,974	1.00	69,202	1.00	69,202	1.00	69,202	1.00
HEARINGS OFFICER	52,483	1.00	46,904	1.00	46,904	1.00	46,904	1.00
COMMISSION MEMBER	162,858	1.55	210,138	2.00	210,138	2.00	210,138	2.00
COMMISSION CHAIRMAN	105,070	1.00	105,069	1.00	105,069	1.00	105,069	1.00
SENIOR HEARINGS OFFICER	109,058	2.00	103,479	2.00	103,479	2.00	103,479	2.00
SPECIAL ASST OFFICE & CLERICAL	28,923	1.00	34,693	1.00	34,693	1.00	34,693	1.00
PRINCIPAL ASST BOARD/COMMISSON	58,352	1.00	57,613	1.00	57,613	1.00	57,613	1.00
TOTAL - PS	**2,386,736**	**52.07**	**2,525,527**	**54.00**	**2,525,527**	**54.00**	**2,525,527**	**54.00**
TRAVEL, IN-STATE	76,514	0.00	76,847	0.00	76,847	0.00	75,721	0.00
TRAVEL, OUT-OF-STATE	3,619	0.00	2,500	0.00	2,500	0.00	2,500	0.00
SUPPLIES	73,004	0.00	62,436	0.00	73,436	0.00	73,436	0.00
PROFESSIONAL DEVELOPMENT	21,686	0.00	16,180	0.00	18,190	0.00	18,190	0.00
COMMUNICATION SERV & SUPP	12,935	0.00	14,138	0.00	13,138	0.00	13,138	0.00
PROFESSIONAL SERVICES	17,279	0.00	23,628	0.00	17,279	0.00	16,432	0.00
M&R SERVICES	11,375	0.00	22,071	0.00	14,071	0.00	14,071	0.00
MOTORIZED EQUIPMENT	14,039	0.00	736	0.00	736	0.00	736	0.00
OFFICE EQUIPMENT	5,869	0.00	700	0.00	681	0.00	681	0.00
OTHER EQUIPMENT	866	0.00	1,100	0.00	965	0.00	965	0.00

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
STATE TAX COMMISSION								
CORE								
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	112	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	1,000	0.00	100	0.00	100	0.00
MISCELLANEOUS EXPENSES	543	0.00	1,110	0.00	500	0.00	500	0.00
TOTAL - EE	237,729	0.00	222,558	0.00	218,555	0.00	216,582	0.00
GRAND TOTAL	$2,624,465	52.07	$2,748,085	54.00	$2,744,082	54.00	$2,742,109	54.00
GENERAL REVENUE	$2,624,465	52.07	$2,748,085	54.00	$2,744,082	54.00	$2,742,109	54.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Administration
Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section provides the necessary administrative support for all employees of the State Tax Commission. More specifically, it provides budgeting, accounts payable, accounts receivable, payroll and personnel services. The three Commissioners are an integral part of the Administrative Section and they perform functions which transcend the entire organization inclusive of hearing and writing decisions, implementing statewide assessment procedures and submitting orders to guarantee compliance with statutory and constitutional requirements associated with the assessment process in the state.

2. 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, Chapter 138, RSMo

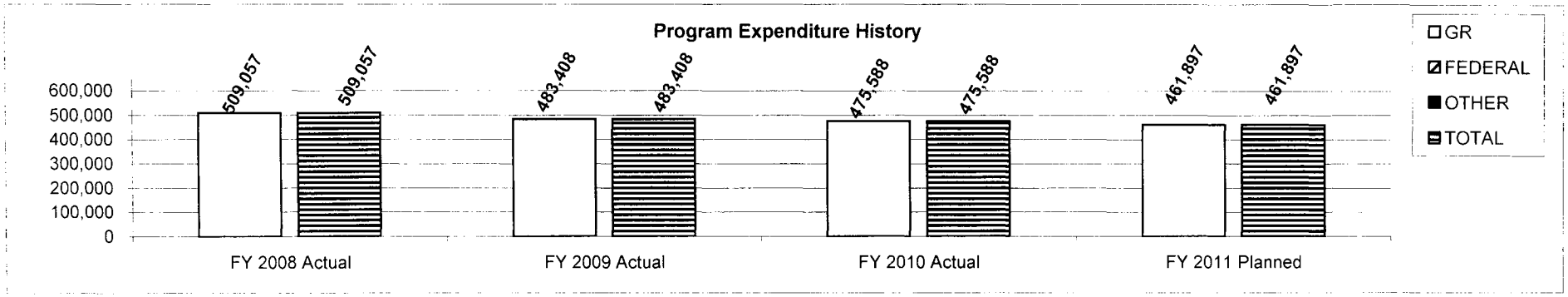
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



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

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Administration
Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Legal
Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section renders legal advice to the Commission; handles litigation involving the State Tax Commission in the courts; coordinates legal matters with the Attorney General's office; conducts hearings and issues decisions in assessment appeals before the Commission; and assists the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.

2. 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, Section 138.430 and 138.431, RSMo

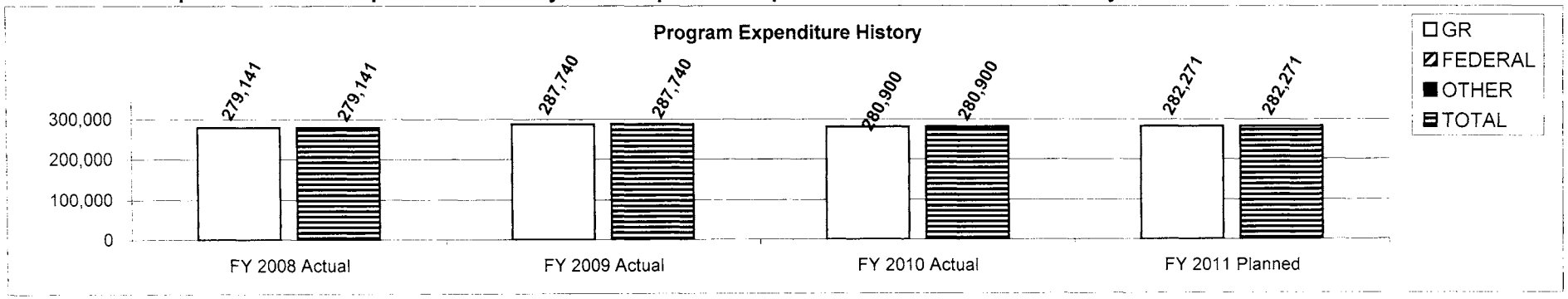
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



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

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Legal
Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

	FY 2007		FY 2008		FY 2009		FY 2010		FY-2011	FY-2012
	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Projected
Appeals	1,500	2,800	6,000	7,319	1,500	1,365	5,000	6,120	1,500	5,000

7b. Provide an efficiency measure.

APPEALS DISPOSITION

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Disposals	2,310	2,200	5,391	4,398	4,500	4,200

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Original Assessment
Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section has the duty of the original assessment of the distributable property held by public utilities, railroads, freight line companies, airlines and related entities. This section performs in excess of 600 complex unitary valuation appraisals equating to $160 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section results in $250 million in local revenues.

2. 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, Section 138.420, Section 151, 153 and 155 RSMo

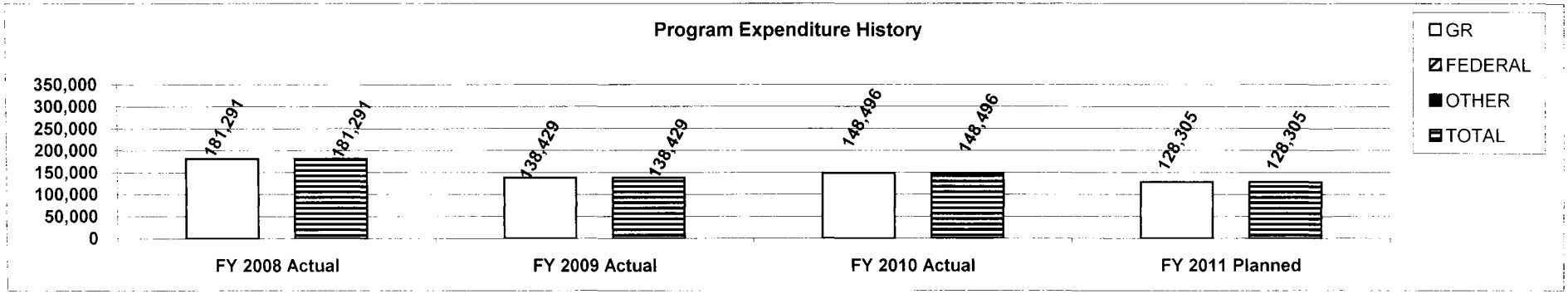
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



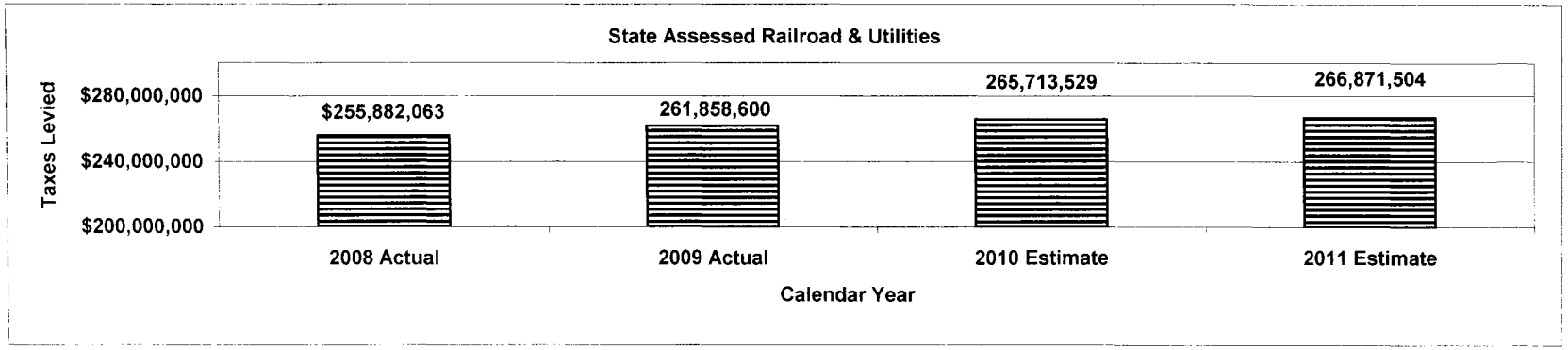
6. What are the sources of the "Other " funds?

N/A

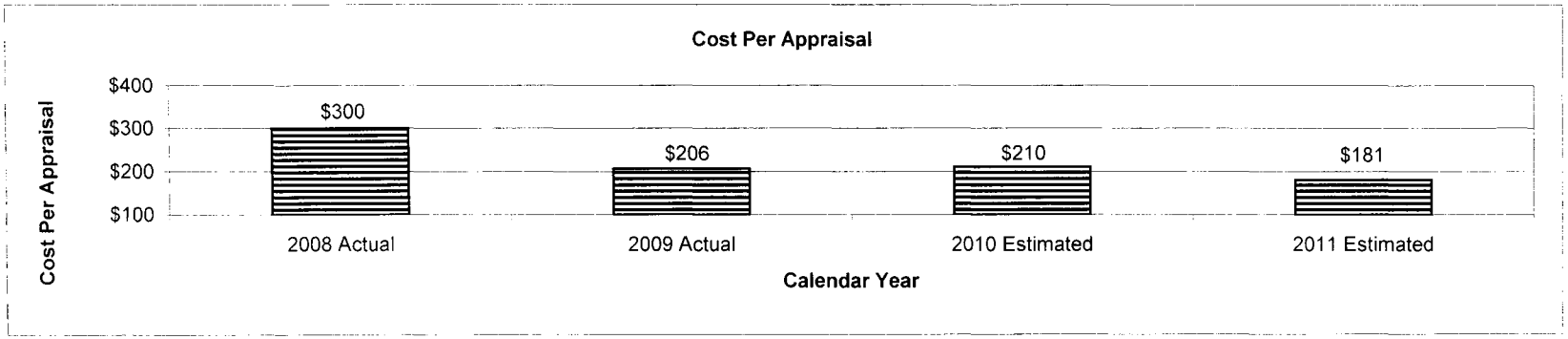
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Original Assessment
Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Ratio Study
Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section performs ratio studies which are analyzed statistically to measure the assessment level and quality of assessments in the counties of the state. These studies serve as the basis for intra county equalization directives.

2. 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, Sections 138.380 and 138.390, RSMo.

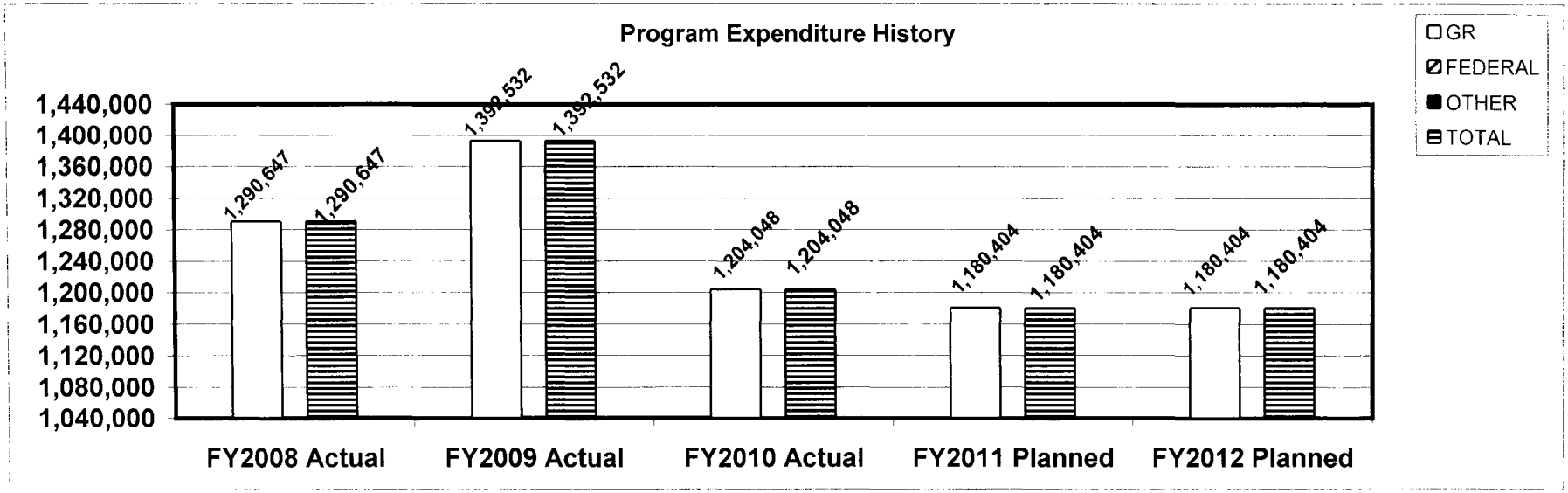
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



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

N/A

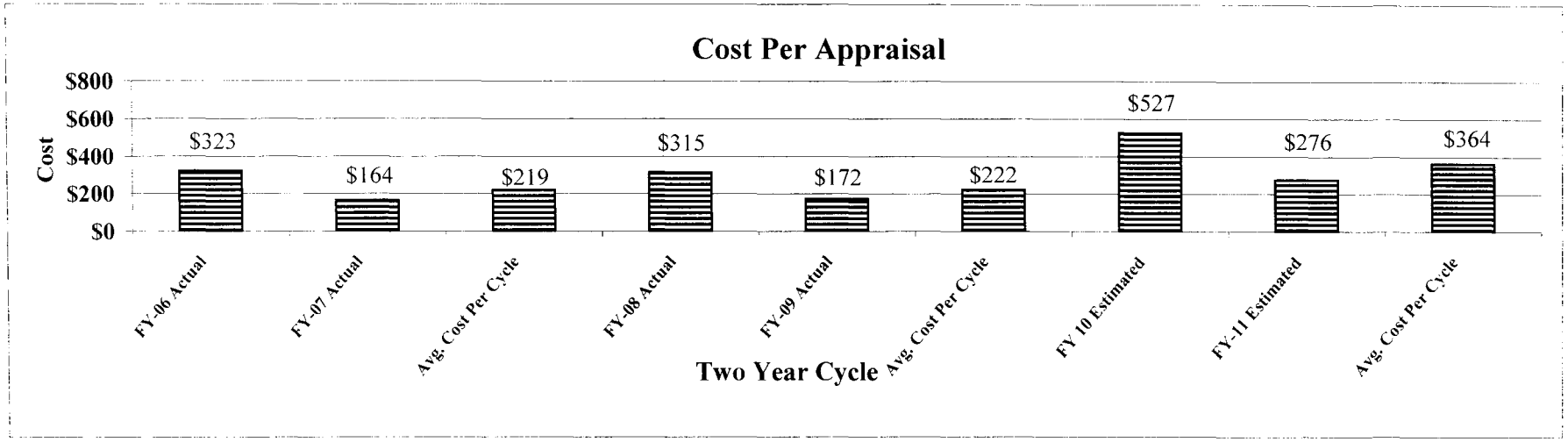
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Ratio Study
Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

NUMBER OF RATIO STUDIES BY SUBCLASS PER TWO-YEAR CYCLE						
	FY 2006/2007 CYCLE		FY 2008/2009 CYCLE		FY 2010/2011 CYCLE	FY 2012/2013 CYCLE
	Projected	Actual	Projected	Actual	Projected	Projected
Residential	115	115	115	115	115	115
Agricultural	35	35	35	25	0	0
Commercial	115	115	115	115	58	58
Total	**279**	**269**	**279**	**255**	**173**	**173**

7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Technical Assistance
Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section's primary duty is to assist counties in implementing their assessment maintenance programs and to provide additional assistance in any matters pertaining to assessment practices.

2. 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, Section 138.410 and 138.415, RSMo.

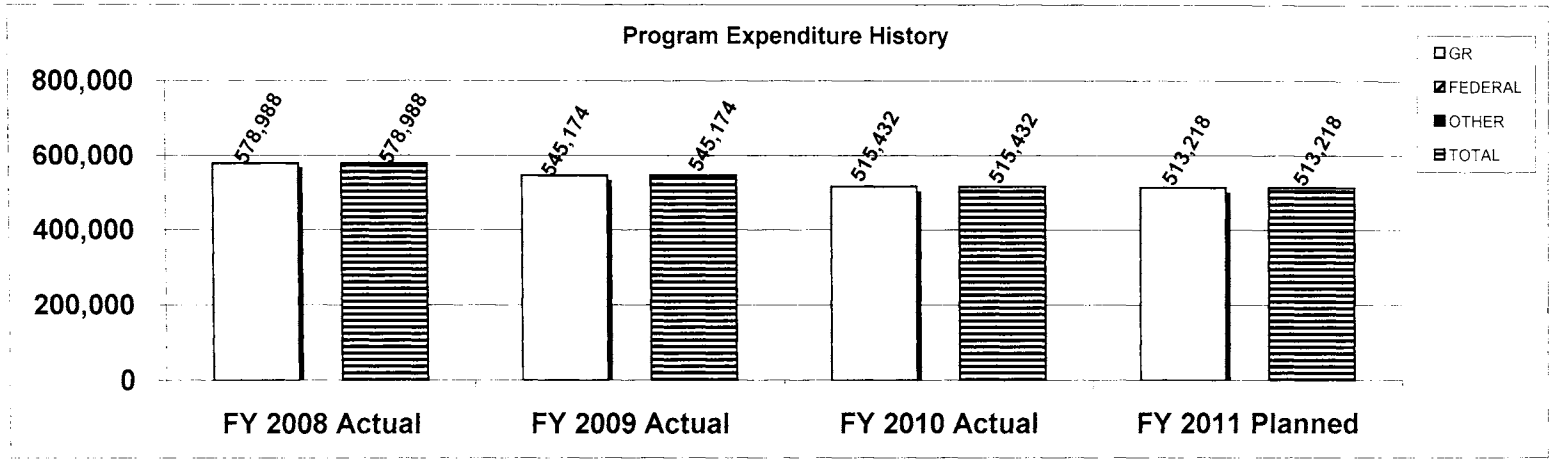
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



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

N/A

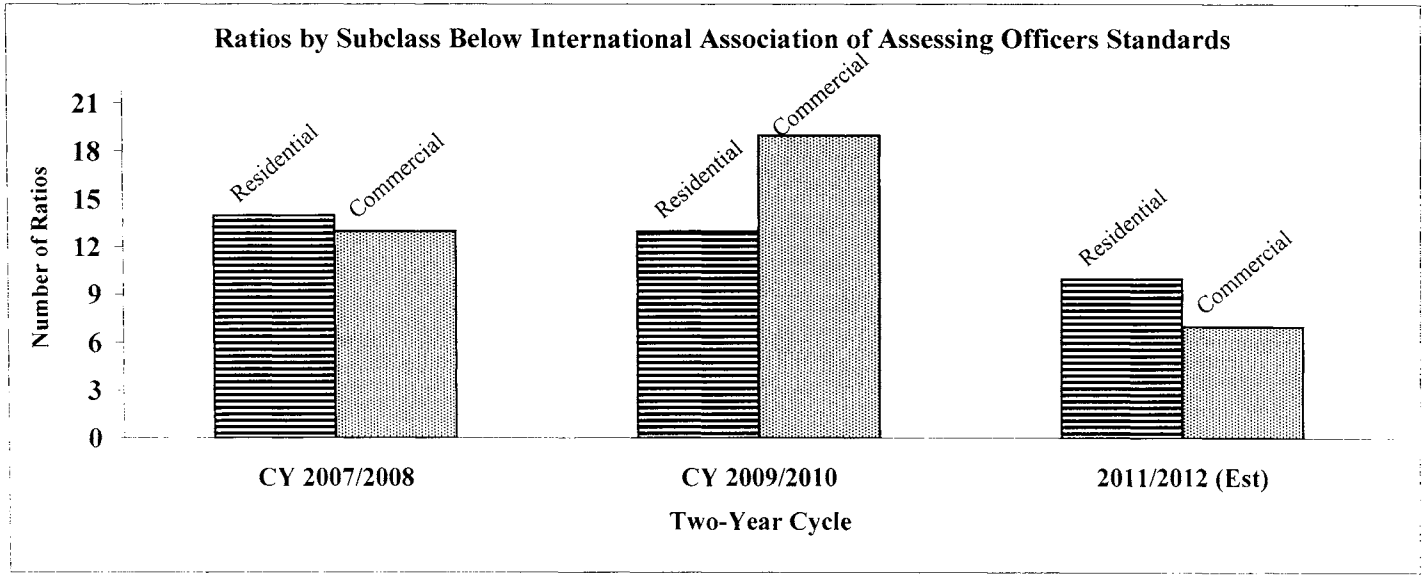
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

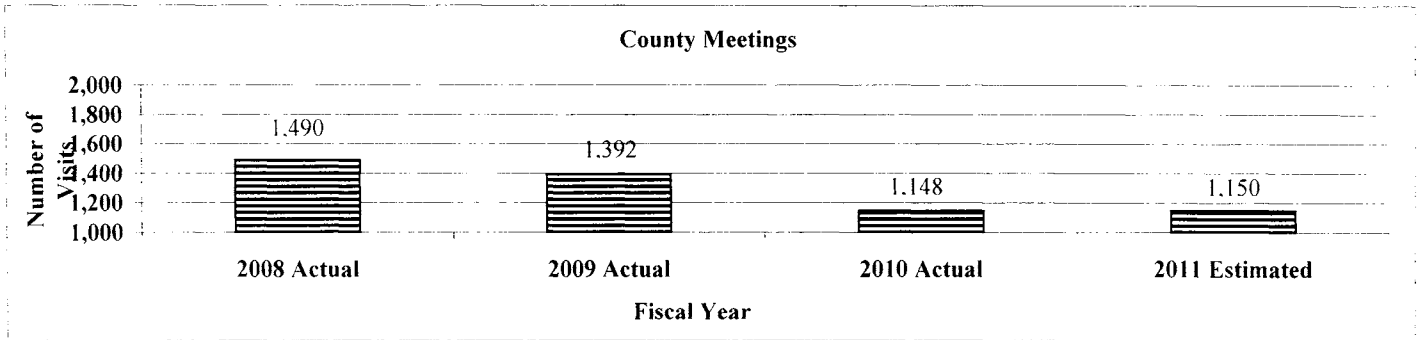
Program Name - Technical Assistance

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

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Technical Assistance

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

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	12,902,960	0.00	12,480,296	0.00	12,480,296	0.00	12,480,296	0.00
TOTAL - PD	12,902,960	0.00	12,480,296	0.00	12,480,296	0.00	12,480,296	0.00
TOTAL	**12,902,960**	**0.00**	**12,480,296**	**0.00**	**12,480,296**	**0.00**	**12,480,296**	**0.00**
ASSESSMENT MAINTENANCE - 1860008								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	211,332	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	211,332	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**211,332**	**0.00**
GRAND TOTAL	**$12,902,960**	**0.00**	**$12,480,296**	**0.00**	**$12,480,296**	**0.00**	**$12,691,628**	**0.00**

CORE DECISION ITEM

Department	**Revenue/State Tax Commission**	**Budget Unit**	**87016C**
Division	**State Tax Commission**		
Core -	**Assessment Maintenance**		

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	12,480,296	0	0	12,480,296
TRF	0	0	0	0
Total	**12,480,296**	**0**	**0**	**12,480,296**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	12,480,296	0	0	12,480,296
TRF	0	0	0	0
Total	**12,480,296**	**0**	**0**	**12,480,296**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request in the amount of $12,480,296 will provide reimbursements to counties at an approximate ceiling of $4.00 per parcel based upon 2006 parcel count.

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

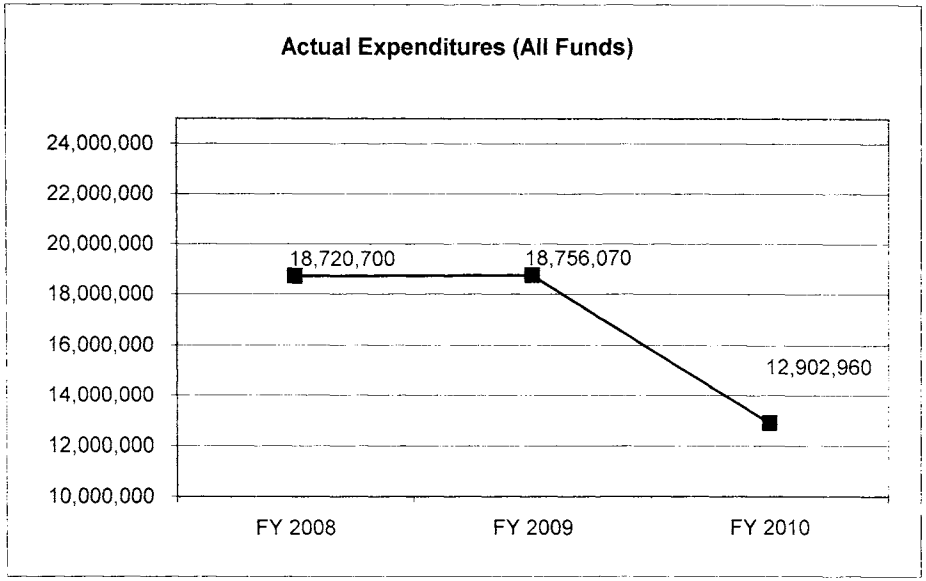
None

CORE DECISION ITEM

Department	**Revenue/State Tax Commission**	**Budget Unit**	**87016C**
Division	**State Tax Commission**		
Core -	**Assessment Maintenance**		

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	19,020,668	19,020,668	19,020,668	12,480,296
Less Reverted (All Funds)	0	0	(6,117,708)	N/A
Budget Authority (All Funds)	19,020,668	19,020,668	12,902,960	N/A
Actual Expenditures (All Funds)	18,720,700	18,756,070	12,902,960	N/A
Unexpended (All Funds)	299,968	264,598	0	N/A
Unexpended, by Fund:				
General Revenue	299,968	264,598	6,117,708	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	12,480,296	0	0	12,480,296	
	Total	**0.00**	**12,480,296**	**0**	**0**	**12,480,296**	
DEPARTMENT CORE REQUEST							
	PD	0.00	12,480,296	0	0	12,480,296	
	Total	**0.00**	**12,480,296**	**0**	**0**	**12,480,296**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	12,480,296	0	0	12,480,296	
	Total	**0.00**	**12,480,296**	**0**	**0**	**12,480,296**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	12,902,960	0.00	12,480,296	0.00	12,480,296	0.00	12,480,296	0.00
TOTAL - PD	**12,902,960**	**0.00**	**12,480,296**	**0.00**	**12,480,296**	**0.00**	**12,480,296**	**0.00**
GRAND TOTAL	**$12,902,960**	**0.00**	**$12,480,296**	**0.00**	**$12,480,296**	**0.00**	**$12,480,296**	**0.00**
GENERAL REVENUE	**$12,902,960**	**0.00**	**$12,480,296**	**0.00**	**$12,480,296**	**0.00**	**$12,480,296**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

NEW DECISION ITEM
RANK: 1 OF 5

Department Revenue **Budget Unit 87016C**
Division State Tax Commission
DI Name Assessment Maint. $4.00/Parcel w/2006 Parcel Count **DI# 1860008**

1. AMOUNT OF REQUEST

FY 2012 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	211,332	0	0	211,332
TRF	0	0	0	0
Total	211,332	0	0	211,332
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion		Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan	X	Other:	For reimbursement at $4 per parcel at a verified 2006 parcel count	

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

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan not to exceed $7.00 per parcel. The state currently reimburses one-half of these assessment costs. This recommendation in the amount of $211,332 and the core request in the amount of $12,480,296 will provide funding at $4.00 per parcel using the verified 2006 parcel count of 3,172,907 for FY2012.

NEW DECISION ITEM
RANK: 1 OF 5

Department Revenue — Budget Unit 87016C
Division State Tax Commission
DI Name Assessment Maint. $4.00/Parcel w/2006 Parcel Count — DI# 1860008

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.)

3,172,907 parcels X $4.00 per parcel = $12,691,628 less core of $12,480,296 = $211,332 recommendation.

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	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									
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: 1 OF 5

Department Revenue **Budget Unit 87016C**
Division State Tax Commission
DI Name Assessment Maint. $4.00/Parcel w/2006 Parcel Count **DI# 1860008**

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	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
800-Program Distributions	211,332						211,332		
Total PSD	**211,332**		**0**		**0**		**211,332**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**211,332**	**0.0**	**0**	**0.0**	**0**	**0.0**	**211,332**	**0.0**	**0**

NEW DECISION ITEM
RANK: 1 OF 5

Department Revenue	Budget Unit 87016C
Division State Tax Commission	
DI Name Assessment Maint. $4.00/Parcel w/2006 Parcel Count	DI# 1860008

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

6a. Provide an effectiveness measure.

This funding would provide all 114 counties and the City of St. Louis funding at $4 per parcel using the verified 2006 parcel count. This is the same funding provided in FY-10 and FY-11.

6b. Provide an efficiency measure.

N/A

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
ASSESSMENT MAINTENANCE								
ASSESSMENT MAINTENANCE - 1860008								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	0	0.00	211,332	0.00
TOTAL - PD	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**211,332**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$211,332**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$211,332**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

STATE LOTTERY COMMISSION

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER:	87212C	**DEPARTMENT:**	REVENUE
BUDGET UNIT NAME:	MISSOURI LOTTERY COMMISSION	**DIVISION:**	MISSOURI LOTTERY COMMISSION

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

DEPARTMENT REQUEST

Fund - 0657 Lottery Enterprise Fund
Personal Services - $1,398,767 - 20% Expense and Equipment - $7,850,700 - 20%
Flexibility is requested in case of market and/or industry changes that may require timely changes to business models and/or operations.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at $250,000 to $500,000	Potential use estimated at $250,000 to $750,000

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	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 Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	6,837,784	166.63	6,993,837	163.50	6,993,837	163.50	6,737,837	155.50
TOTAL - PS	6,837,784	166.63	6,993,837	163.50	6,993,837	163.50	6,737,837	155.50
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	30,962,042	0.00	39,243,502	0.00	39,243,502	0.00	39,243,502	0.00
TOTAL - EE	30,962,042	0.00	39,243,502	0.00	39,243,502	0.00	39,243,502	0.00
PROGRAM-SPECIFIC								
LOTTERY ENTERPRISE	1,097	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	1,097	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL	**37,800,923**	**166.63**	**46,247,339**	**163.50**	**46,247,339**	**163.50**	**45,991,339**	**155.50**
GRAND TOTAL	**$37,800,923**	**166.63**	**$46,247,339**	**163.50**	**$46,247,339**	**163.50**	**$45,991,339**	**155.50**

CORE DECISION ITEM

Department	**REVENUE**	**Budget Unit**	**87212C**
Division	**MISSOURI LOTTERY COMMISSION**		
Core -	**OPERATING**		

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	6,993,837	6,993,837	
EE	0	0	39,243,502	39,243,502	E
PSD	0	0	10,000	10,000	
TRF	0	0	0	0	
Total	**0**	**0**	**46,247,339**	**46,247,339**	
FTE	**0.00**	**0.00**	**163.50**	**163.50**	
Est. Fringe	*0*	*0*	*3,892,070*	*3,892,070*	

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

Other Funds: Lottery Enterprise Fund (0657)

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	6,737,837	6,737,837	
EE	0	0	39,243,502	39,243,502	E
PSD	0	0	10,000	10,000	
TRF	0	0	0	0	
Total	**0**	**0**	**45,991,339**	**45,991,339**	
FTE	**0.00**	**0.00**	**155.50**	**155.50**	
Est. Fringe	*0*	*0*	*3,749,606*	*3,749,606*	

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

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services and expense and equipment to continue to fulfill the mission of generating funds to provide educational opportunities for Missouri students, support Missouri businesses and entertain millions.

An "E" appropriation for expense and equipment is requested so the Lottery can continue to meet sales-related costs if revenues exceed expectations.

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

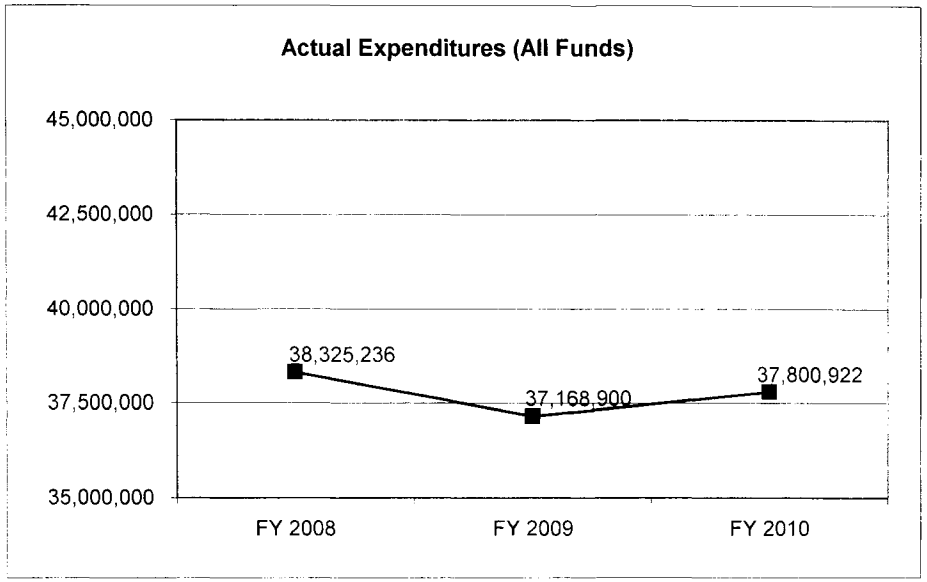
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	**REVENUE**	**Budget Unit**	**87212C**
Division	**MISSOURI LOTTERY COMMISSION**		
Core -	**OPERATING**		

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	39,631,514	38,649,886	38,247,339	46,247,339 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	39,631,514	38,649,886	38,247,339	N/A
Actual Expenditures (All Funds)	38,325,236	37,168,900	37,800,922	N/A
Unexpended (All Funds)	1,306,278	1,480,986	446,418	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,306,278	1,480,986	446,418	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation is used for selected, specific sales-related costs when sales exceed budgeted expectations.
The "E" appropriation was exercised to increase the appropriation by an additional $2,700,000 in FY 08.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LOTTERY COMMISSION - OPERATIN

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	163.50	0	0	6,993,837	6,993,837	
		EE	0.00	0	0	39,243,502	39,243,502	
		PD	0.00	0	0	10,000	10,000	
		Total	**163.50**	**0**	**0**	**46,247,339**	**46,247,339**	
DEPARTMENT CORE REQUEST								
		PS	163.50	0	0	6,993,837	6,993,837	
		EE	0.00	0	0	39,243,502	39,243,502	
		PD	0.00	0	0	10,000	10,000	
		Total	**163.50**	**0**	**0**	**46,247,339**	**46,247,339**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1758 9156	PS	(8.00)	0	0	(256,000)	(256,000)	FY12 FTE Core Reduction
NET GOVERNOR CHANGES			**(8.00)**	**0**	**0**	**(256,000)**	**(256,000)**	
GOVERNOR'S RECOMMENDED CORE								
		PS	155.50	0	0	6,737,837	6,737,837	
		EE	0.00	0	0	39,243,502	39,243,502	
		PD	0.00	0	0	10,000	10,000	
		Total	**155.50**	**0**	**0**	**45,991,339**	**45,991,339**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
SALARIES & WAGES	0	0.00	0	5.00	0	0.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	182,057	6.99	187,674	2.00	187,674	7.00	187,674	7.00
ADMIN OFFICE SUPPORT ASSISTANT	236,857	7.43	230,341	7.00	230,341	7.00	230,341	7.00
SR OFC SUPPORT ASST (STENO)	96,211	3.01	99,964	3.00	99,964	3.00	99,964	3.00
MAILING EQUIPMENT OPER	5,288	0.21	0	0.00	0	0.00	0	0.00
COMPUTER OPER I	53,014	2.10	50,760	2.00	50,760	2.00	50,760	2.00
COMPUTER OPER III	104,613	3.07	102,156	3.00	102,156	3.00	102,156	3.00
COMPUTER OPERATIONS SPV II	44,220	1.00	44,220	1.00	44,220	1.00	44,220	1.00
INFORMATION TECHNOLOGIST II	74,076	2.14	69,288	2.00	69,288	2.00	69,288	2.00
INFORMATION TECHNOLOGIST III	162,746	3.89	167,808	4.00	167,808	4.00	167,808	4.00
INFORMATION TECHNOLOGIST IV	200,556	4.00	200,556	4.00	200,556	4.00	200,556	4.00
COMPUTER INFO TECH SUPV II	67,467	1.01	67,080	1.00	67,080	1.00	67,080	1.00
COMPUTER INFO TECH SPEC I	227,754	4.01	227,076	4.00	227,076	4.00	227,076	4.00
COMP INFO TECHNOLOGY MGR II	76,284	1.00	76,284	1.00	76,284	1.00	76,284	1.00
STOREKEEPER II	94,008	3.00	97,951	3.00	97,951	3.00	97,951	3.00
PROCUREMENT OFCR I	41,451	1.01	42,686	1.00	42,686	1.00	42,686	1.00
OFFICE SERVICES COOR I	51,724	1.05	51,163	1.00	51,163	1.00	51,163	1.00
ACCOUNTANT I	31,176	1.00	32,484	1.00	32,484	1.00	32,484	1.00
ACCOUNTANT II	78,767	2.00	83,009	2.00	83,009	2.00	83,009	2.00
CH ACCOUNTANT	52,200	1.00	53,766	1.00	53,766	1.00	53,766	1.00
ACCOUNTING SPECIALIST III	49,024	1.00	50,577	1.00	50,577	1.00	50,577	1.00
RESEARCH ANAL II	3,164	0.08	0	0.00	0	0.00	0	0.00
RESEARCH ANAL IV	57,328	1.01	59,066	1.00	59,066	1.00	59,066	1.00
PUBLIC INFORMATION SPEC I	37,043	1.01	36,803	1.00	36,803	1.00	36,803	1.00
PUBLIC INFORMATION COOR	163,490	4.26	158,109	4.00	158,109	4.00	158,109	4.00
TRAINING TECH III	46,052	0.98	48,600	1.00	48,600	1.00	48,600	1.00
EXECUTIVE I	251,729	6.89	267,320	7.00	267,320	7.00	267,320	7.00
EXECUTIVE II	90,428	2.05	92,149	2.00	92,149	2.00	92,149	2.00
MANAGEMENT ANALYSIS SPEC II	119,926	2.79	134,106	3.00	134,106	3.00	134,106	3.00
MAINTENANCE WORKER II	31,962	0.99	32,256	1.00	32,256	1.00	32,256	1.00
MAINTENANCE SPV II	48,006	1.05	45,984	1.00	45,984	1.00	45,984	1.00
GRAPHIC ARTS SPEC III	36,534	1.03	36,797	1.00	36,797	1.00	36,797	1.00

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
GRAPHICS SPV	50,076	1.00	52,176	1.00	52,176	1.00	52,176	1.00
SATELLITE BROADCAST & VID PROD	101,921	2.03	104,828	2.00	104,828	2.00	104,828	2.00
LOTTERY CUSTOMER SERVICE REP	332,479	11.99	576,044	19.50	576,044	19.50	576,044	19.50
LOTTERY INSIDE SALES REP	238,617	7.95	0	0.00	0	0.00	0	0.00
LOTTERY SALES REPRESENTATIVE	1,500,426	41.28	1,542,439	41.00	1,542,439	41.00	1,286,439	33.00
LOTTERY SALES COORDINATOR	334,761	7.01	344,941	7.00	344,941	7.00	344,941	7.00
LOTTERY SECURITY SPECIALIST	111,510	2.01	113,280	2.00	113,280	2.00	113,280	2.00
FISCAL & ADMINISTRATIVE MGR B1	58,918	1.00	61,389	1.00	61,389	1.00	61,389	1.00
HUMAN RESOURCES MGR B1	58,408	1.03	59,069	1.00	59,069	1.00	59,069	1.00
LOTTERY MGR B1	163,810	3.00	218,674	3.00	218,674	3.00	218,674	3.00
LOTTERY MGR B2	349,634	6.11	362,381	6.00	362,381	6.00	362,381	6.00
LOTTERY MGR B3	153,390	2.01	152,944	2.00	152,944	2.00	152,944	2.00
DIVISION DIRECTOR	177,747	2.00	185,202	2.00	185,202	2.00	185,202	2.00
DESIGNATED PRINCIPAL ASST DIV	183,622	2.65	214,987	3.00	214,987	3.00	214,987	3.00
STUDENT WORKER	11,859	0.62	0	0.00	0	0.00	0	0.00
CLERK	10,442	0.44	0	0.00	0	0.00	0	0.00
EXECUTIVE	24,210	0.23	0	0.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	3,825	0.09	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	51,264	1.12	47,801	1.00	47,801	1.00	47,801	1.00
PRINCIPAL ASST BOARD/COMMISSON	105,710	1.00	111,649	1.00	111,649	1.00	111,649	1.00
TOTAL - PS	**6,837,784**	**166.63**	**6,993,837**	**163.50**	**6,993,837**	**163.50**	**6,737,837**	**155.50**
TRAVEL, IN-STATE	64,071	0.00	114,000	0.00	69,200	0.00	69,200	0.00
TRAVEL, OUT-OF-STATE	10,813	0.00	25,500	0.00	5,500	0.00	5,500	0.00
SUPPLIES	514,776	0.00	800,000	0.00	741,417	0.00	741,417	0.00
PROFESSIONAL DEVELOPMENT	66,167	0.00	130,000	0.00	74,080	0.00	74,080	0.00
COMMUNICATION SERV & SUPP	4,137,041	0.00	4,300,000	0.00	4,184,080	0.00	4,184,080	0.00
PROFESSIONAL SERVICES	21,464,094	0.00	29,300,000	0.00	29,357,530	0.00	29,357,530	0.00
HOUSEKEEPING & JANITORIAL SERV	52,619	0.00	56,500	0.00	56,800	0.00	56,800	0.00
M&R SERVICES	1,187,127	0.00	1,296,501	0.00	1,172,821	0.00	1,172,821	0.00
COMPUTER EQUIPMENT	726,898	0.00	500,000	0.00	797,600	0.00	797,600	0.00
MOTORIZED EQUIPMENT	34,980	0.00	132,000	0.00	0	0.00	0	0.00
OFFICE EQUIPMENT	6,529	0.00	25,000	0.00	19,500	0.00	19,500	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
OTHER EQUIPMENT	420,631	0.00	300,000	0.00	17,800	0.00	17,800	0.00
PROPERTY & IMPROVEMENTS	178,668	0.00	50,000	0.00	45,000	0.00	45,000	0.00
BUILDING LEASE PAYMENTS	9,078	0.00	14,000	0.00	14,380	0.00	14,380	0.00
EQUIPMENT RENTALS & LEASES	1,494,240	0.00	1,500,000	0.00	1,976,555	0.00	1,976,555	0.00
MISCELLANEOUS EXPENSES	594,310	0.00	700,000	0.00	711,239	0.00	711,239	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	0	0.00	0	0.00
TOTAL - EE	**30,962,042**	**0.00**	**39,243,502**	**0.00**	**39,243,502**	**0.00**	**39,243,502**	**0.00**
REFUNDS	1,097	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	**1,097**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**
GRAND TOTAL	**$37,800,923**	**166.63**	**$46,247,339**	**163.50**	**$46,247,339**	**163.50**	**$45,991,339**	**155.50**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$37,800,923**	**166.63**	**$46,247,339**	**163.50**	**$46,247,339**	**163.50**	**$45,991,339**	**155.50**

PROGRAM DESCRIPTION

Department REVENUE
Program Name MISSOURI LOTTERY COMMISSION
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

1. What does this program do?

The Missouri Lottery Commission is a revenue source for Missouri public education. This appropriation allows the Commission to expends 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.

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 operation and games and f) transfer profits monthly to the Lottery

2. 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.

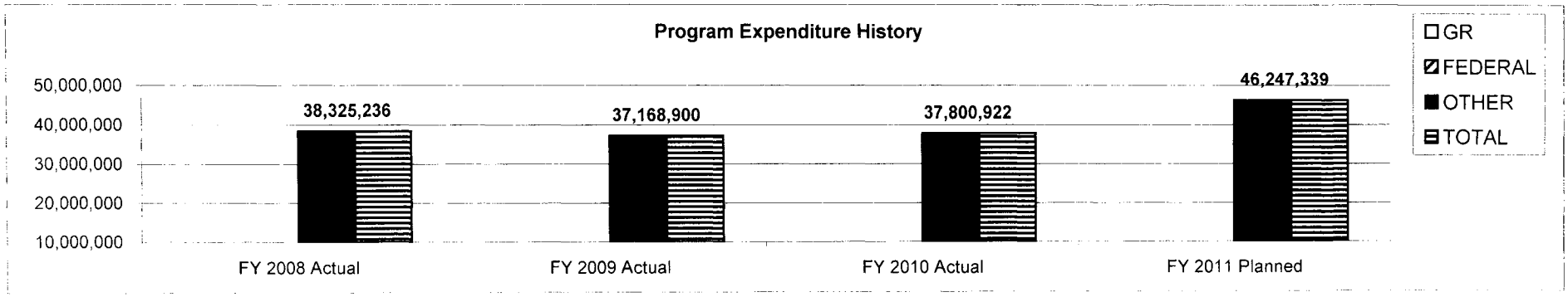
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



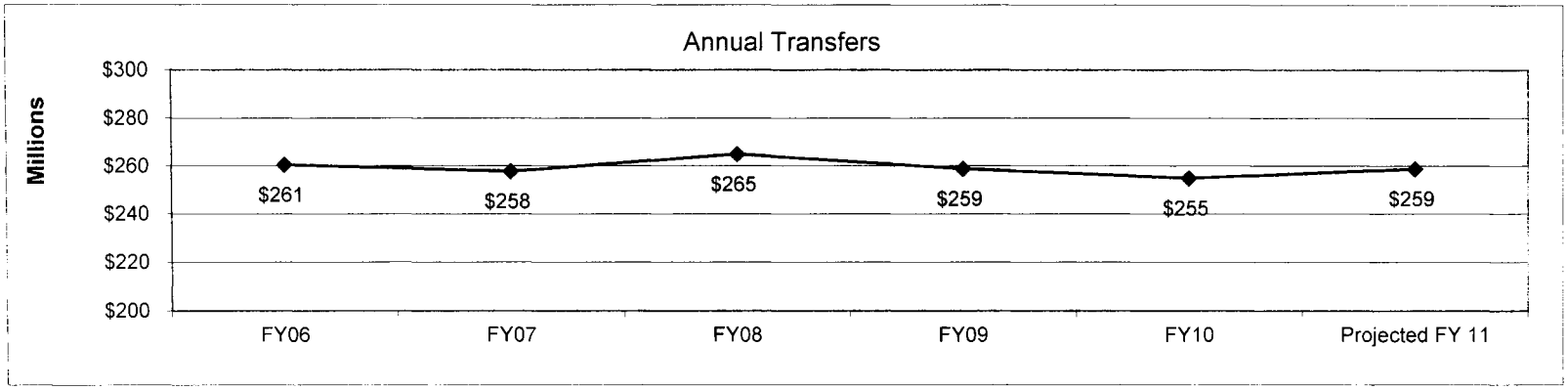
PROGRAM DESCRIPTION

Department REVENUE
Program Name MISSOURI LOTTERY COMMISSION
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

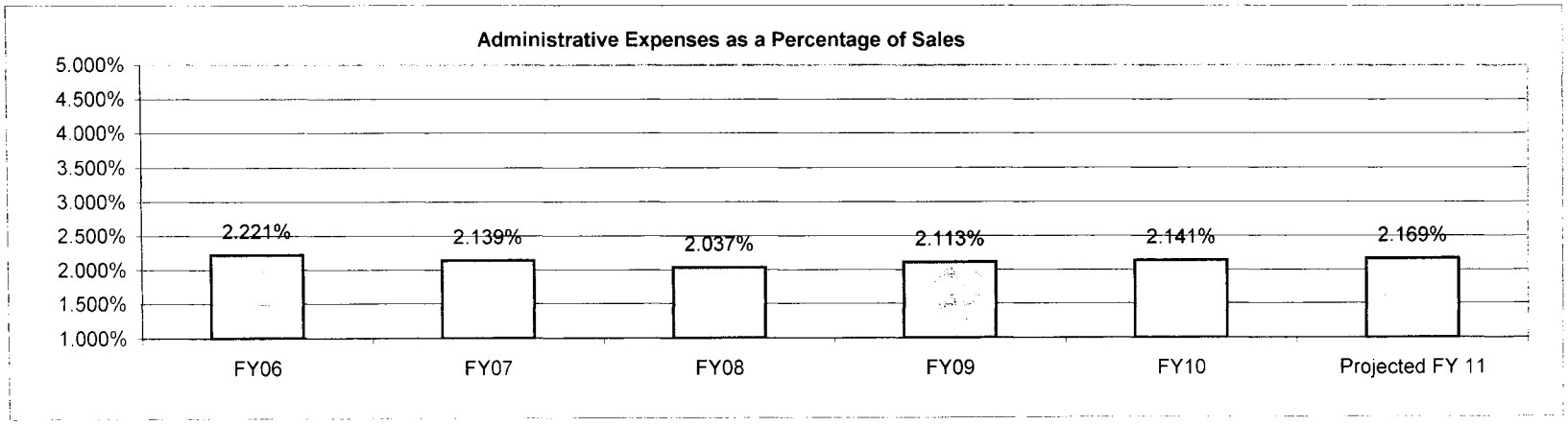
6. What are the sources of the "Other " funds?

Proceeds from the sales of tickets.

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



PROGRAM DESCRIPTION

Department REVENUE

Program Name MISSOURI LOTTERY COMMISSION

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

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LOTTERY COMMISSION - PRIZES								
CORE								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	124,999,305	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
TOTAL - EE	124,999,305	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
TOTAL	**124,999,305**	**0.00**	**102,000,000**	**0.00**	**102,000,000**	**0.00**	**102,000,000**	**0.00**
GRAND TOTAL	**$124,999,305**	**0.00**	**$102,000,000**	**0.00**	**$102,000,000**	**0.00**	**$102,000,000**	**0.00**

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	102,000,000	102,000,000	E
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	102,000,000	102,000,000	
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: Lottery Enterprise Fund (0657)

FY 2012 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	102,000,000	102,000,000	E
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	102,000,000	102,000,000	
FTE	0.00	0.00	0.00	0.00	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's instant ticket and on-line games. Prize structures of games are established to maximize sales and revenues for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

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

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

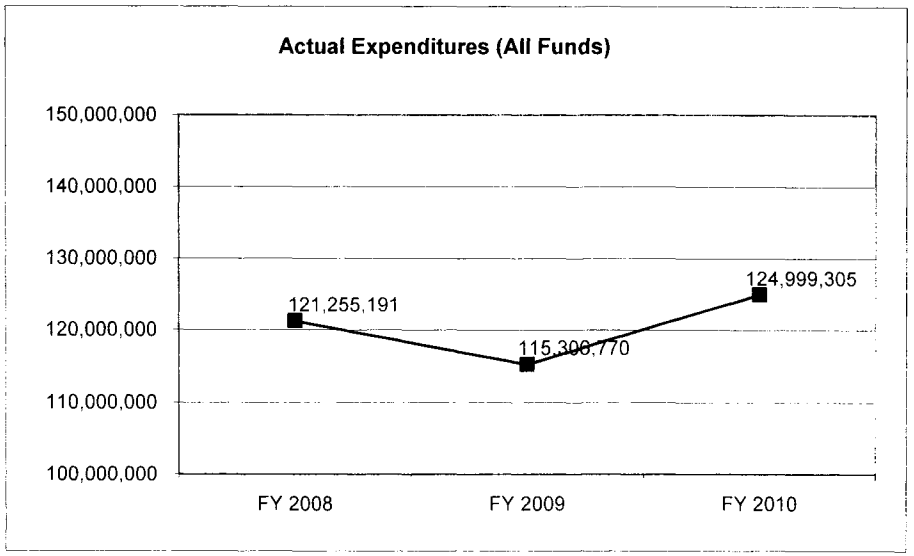
Prizes related to the games offered by the Missouri Lotttery.

CORE DECISION ITEM

Department	**REVENUE**	**Budget Unit**	**87213C**
Division	**MISSOURI LOTTERY COMMISSION**		
Core -	**PRIZES**		

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	125,000,000	125,000,000	125,000,000	102,000,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	125,000,000	125,000,000	125,000,000	N/A
Actual Expenditures (All Funds)	121,255,191	115,306,770	124,999,305	N/A
Unexpended (All Funds)	3,744,809	9,693,230	695	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	3,744,809	9,693,230	695	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

AN "E" appropriation is used when the actual prize payments exceed projections due to sales in excess of projected levels.

The "E" appropriation was exercised to increase the appropriation by an additional $23,000,000 in FY08, $23,000,000 in FY09 and $23,000,000 in FY10.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	0	0	102,000,000	102,000,000	
	Total	**0.00**	**0**	**0**	**102,000,000**	**102,000,000**	
DEPARTMENT CORE REQUEST							
	EE	0.00	0	0	102,000,000	102,000,000	
	Total	**0.00**	**0**	**0**	**102,000,000**	**102,000,000**	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	0	0	102,000,000	102,000,000	
	Total	**0.00**	**0**	**0**	**102,000,000**	**102,000,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	124,999,305	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
TOTAL - EE	124,999,305	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
GRAND TOTAL	$124,999,305	0.00	$102,000,000	0.00	$102,000,000	0.00	$102,000,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$124,999,305	0.00	$102,000,000	0.00	$102,000,000	0.00	$102,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS								
LOTTERY ENTERPRISE	255,030,946	0.00	259,000,000	0.00	259,000,000	0.00	259,000,000	0.00
TOTAL - TRF	255,030,946	0.00	259,000,000	0.00	259,000,000	0.00	259,000,000	0.00
TOTAL	**255,030,946**	**0.00**	**259,000,000**	**0.00**	**259,000,000**	**0.00**	**259,000,000**	**0.00**
GRAND TOTAL	**$255,030,946**	**0.00**	**$259,000,000**	**0.00**	**$259,000,000**	**0.00**	**$259,000,000**	**0.00**

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER		

1. CORE FINANCIAL SUMMARY

FY 2012 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	259,000,000	259,000,000	E
Total	**0**	**0**	**259,000,000**	**259,000,000**	
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: Lottery Enterprise Fund (0657)

FY 2012 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	259,000,000	259,000,000	E
Total	**0**	**0**	**259,000,000**	**259,000,000**	
FTE	**0.00**	**0.00**	**0.00**	**0.00**	
Est. Fringe	*0*	*0*	*0*	*0*	

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

Other Funds: Lottery Enterprise Fund (0657)

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.

An "E" appropriation is requested to allow profits to continue to be transferred if sales and profit goals exceed projections.

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

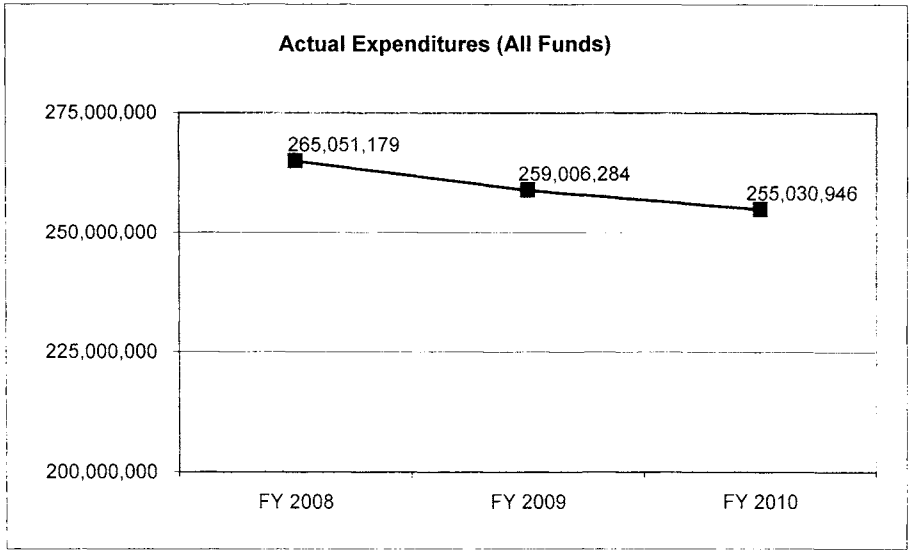
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fu

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER		

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	270,150,000	260,000,000	250,000,000	259,000,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	270,150,000	260,000,000	250,000,000	N/A
Actual Expenditures (All Funds)	265,051,179	259,006,284	255,030,946	N/A
Unexpended (All Funds)	5,098,821	993,716	(5,030,946)	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	5,098,821	993,716	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation is used when profits exceed projected levels.

The "E" appropriation was exercised to increase the appropriation by an additional $34,000,000 in FY 08.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	259,000,000	259,000,000	
	Total	**0.00**	**0**	**0**	**259,000,000**	**259,000,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	259,000,000	259,000,000	
	Total	**0.00**	**0**	**0**	**259,000,000**	**259,000,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	259,000,000	259,000,000	
	Total	**0.00**	**0**	**0**	**259,000,000**	**259,000,000**	

Budget Unit Decision Item Budget Object Class	FY 2010 ACTUAL DOLLAR	FY 2010 ACTUAL FTE	FY 2011 BUDGET DOLLAR	FY 2011 BUDGET FTE	FY 2012 DEPT REQ DOLLAR	FY 2012 DEPT REQ FTE	FY 2012 GOV REC DOLLAR	FY 2012 GOV REC FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	255,030,946	0.00	259,000,000	0.00	259,000,000	0.00	259,000,000	0.00
TOTAL - TRF	255,030,946	0.00	259,000,000	0.00	259,000,000	0.00	259,000,000	0.00
GRAND TOTAL	$255,030,946	0.00	$259,000,000	0.00	$259,000,000	0.00	$259,000,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00	$0	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$255,030,946	0.00	$259,000,000	0.00	$259,000,000	0.00	$259,000,000	0.00