MISSOURI
DEPARTMENT OF REVENUE

FY2013 BUDGET REQUEST

with Governor's Recommendations

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FISCAL YEAR 2013 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 2011, the Department collected $8.3 billion or 97.2 percent of state General Revenue and $2.7 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 2011, Lottery sales exceeded $1 billion and the amount of profit transferred to the Lottery Proceeds Fund for education was $259.4 million.

Over the past 25 years, the Lottery has sold more than $14 billion in product and transferred profits in excess of $4 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 4.5 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			
Review of Article X, Sections 16-24, Constitution of Missouri, Year Ended 6/30/08	State Auditor	April, 2009	www.auditor.mo.gov
State Sales Tax Exemptions	Oversight Evaluation	June, 2009	www.moga.mo.gov/oversight/overhome.htm
Tax Credit Programs	Oversight Evaluation	June, 2009	www.moga.mo.gov/oversight/overhome.htm
Review of Article X, Sections 16-24, Constitution of Missouri, Year Ended 6/30/09	State Auditor	June, 2010	www.auditor.mo.gov
Tax Credit Programs Addendum	Oversight Evaluation	June, 2010	www.moga.mo.gov/oversight/overhome.htm
Review of Article X, Sections 16-24, Constitution of Missouri, Year Ended 6/30/10	State Auditor	April, 2011	www.auditor.mo.gov
Sales and Use Tax	State Auditor	January, 2010	www.auditor.mo.gov
Administrative Functions	State Auditor	May, 2011	www.auditor.mo.gov
Taxation Division Security Controls	State Auditor	September, 2011	www.auditor.mo.gov
State Tax Commission			
State Tax Commission	Legislative Joint Committee on Tax Policy	June, 2006	www.senate.mo.gov/taxpolicy/Index.htm
State Tax Commission	State Auditor	May, 2005	www.auditor.mo.gov
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	08/28/2011	Credit not extended in 2011 legislative session
Lead and Battery Fee	Section 260.262	12/31/2013	Extended in 2011 legislative session from June 30, 2011 to December 31, 2013.
Children in Crisis Tax Credit	Section 135.327	08/28/2012	N/A
Rolling Stock Tax Credit	Section 137.1018.4	08/28/2014	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 requests 25 percent flexibility for General Revenue (GR) and State Highways and Transportation Department funds between personal service and expense and equipment and between divisions in Fiscal Year 2013. 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 will use flexibility to continue providing the best possible revenue collection results and continue to perform its statutory and regulatory mandates.

	General Revenue			Highway		
Personal Service	$30,575,722	25%	$7,643,931	$6,773,445	25%	$1,693,361
Expense & Equipment	$12,529,970	25%	$3,132,493	$4,915,853	25%	$1,228,963
Total	$43,105,692		**$10,776,424**	$11,689,298		**$2,922,325**

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 used $2,106,387 flexibility to pay plate and tab invoices, purchase the Adobe LiveCycle software, and to minimize the impact of GR budget reductions.	The Department's flexibility is restricted to 25% between personal services and expense and equipment. The Department no longer has flexibility between divisions. The Department will use its flexibility to focus on revenue generating programs.	The Department is requesting 25 percent flexibility between personal services and expense and equipment and between divisions 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
Payment of Invoices $1,517,041 Minimize GR Withholdings $589,346 $2,106,387	The Department will use its flexibility to focus on revenue generating programs.

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue	**Budget Unit** 86110C, 86115C, 86120C, 86130C, 86135C
Divisions:	
DI Name: General Structure Adjustment	**DI# 000002**

1. AMOUNT OF REQUEST

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	280,286	4,087	75,086	359,459
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**	**Total**	**280,286**	**4,087**	**75,086**	**359,459**
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***	*64,550*	*941*	*17,292*	*82,783*

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: State Highways and Transportation Department Fund (0644); Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); Petroleum Inspection (0662); Motor Vehicle Commission (0588); DOR Specialty Plate (0775); Child Support Enforcement (0169)

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
X	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 Governor's Fiscal Year 2013 budget includes a two percent pay raise for all state employees, beginning January 1, 2013. It does not include elected state officials, members of the general assembly or judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials.

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue	**Budget Unit** 86110C, 86115C, 86120C, 86130C, 86135C
Divisions:	
DI Name: General Structure Adjustment	**DI# 000002**

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.)

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							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: 2 OF 10

Department of Revenue	Budget Unit	86110C, 86115C, 86120C, 86130C, 86135C
Divisions:		
DI Name: General Structure Adjustment	DI# 000002	

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	
100 - Personal Services	280,286		4,087		75,086		359,459	0.0	
Total PS	**280,286**	**0.0**	**4,087**	**0.0**	**75,086**	**0.0**	**359,459**	**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	**280,286**	**0.0**	**4,087**	**0.0**	**75,086**	**0.0**	**359,459**	**0.0**	**0**

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue	Budget Unit 86110C, 86115C, 86120C, 86130C, 86135C
Divisions:	
DI Name: General Structure Adjustment DI# 000002	

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	857	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,648	0.00
GENERAL OFFICE ASSISTANT	0	0.00	0	0.00	0	0.00	408	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	841	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	4,155	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	0	0.00	1,954	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	0	0.00	2,145	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	0	0.00	939	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	0	0.00	177	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	0	0.00	184	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	400	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	204	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	263	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	2,687	0.00
AUDITOR II	0	0.00	0	0.00	0	0.00	342	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	733	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	707	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	535	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	234	0.00
PERSONNEL OFCR I	0	0.00	0	0.00	0	0.00	168	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	264	0.00
PERSONNEL ANAL II	0	0.00	0	0.00	0	0.00	483	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	256	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	318	0.00
TRAINING TECH II	0	0.00	0	0.00	0	0.00	342	0.00
TRAINING TECH III	0	0.00	0	0.00	0	0.00	398	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	418	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	1,891	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	1,703	0.00
PLANNER III	0	0.00	0	0.00	0	0.00	405	0.00
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	134	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	450	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
APPEALS REFEREE I	0	0.00	0	0.00	0	0.00	342	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	1,639	0.00
ADMINISTRATIVE ANAL II	0	0.00	0	0.00	0	0.00	1,210	0.00
ADMINISTRATIVE ANAL III	0	0.00	0	0.00	0	0.00	424	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	1,788	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	1,048	0.00
LABOR SPV	0	0.00	0	0.00	0	0.00	154	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	129	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	0	0.00	347	0.00
TAX PROCESSING TECH IV	0	0.00	0	0.00	0	0.00	607	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	312	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	0	0.00	229	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	487	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	6,724	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	0	0.00	1,040	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	0	0.00	1,735	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	0	0.00	4,889	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	11,151	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	41,983	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	2,831	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	0	0.00	326	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	773	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	339	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	409	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	0	0.00	257	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	0	0.00	348	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	5,015	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	1,736	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	375	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	0	0.00	390	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	711	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,803	0.00

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	524	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	177	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	1,478	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	5,442	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	1,276	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	1,115	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	261	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	1,064	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**129,531**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$129,531**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$67,443**	**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**	**$62,088**	**0.00**

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
TAXATION DIVISION								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	398	0.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	257	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	522	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	819	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	1,964	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	957	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	0	0.00	207	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	983	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	653	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	1,324	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	369	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	469	0.00
TAX PROCESSING TECH IV	0	0.00	0	0.00	0	0.00	2,318	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	10,499	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	0	0.00	947	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	1,550	0.00
TAXPAYER SERVICES SUPV	0	0.00	0	0.00	0	0.00	2,907	0.00
TAXPAYER SERVICES OFFICE MGR	0	0.00	0	0.00	0	0.00	1,106	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	4,178	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	29,957	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	34,708	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	12,276	0.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	0	0.00	0	0.00	1,041	0.00
TAX AUDITOR I	0	0.00	0	0.00	0	0.00	11,414	0.00
TAX AUDITOR II	0	0.00	0	0.00	0	0.00	7,110	0.00
TAX AUDITOR III	0	0.00	0	0.00	0	0.00	15,507	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	0	0.00	12,919	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	3,236	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	4,091	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	1,375	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	952	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	1,412	0.00

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
TAXATION DIVISION								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	0	0.00	12,238	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	0	0.00	642	0.00
TAX SEASON ASST	0	0.00	0	0.00	0	0.00	4,028	0.00
DEPUTY GENERAL COUNSEL - DIV	0	0.00	0	0.00	0	0.00	486	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	758	0.00
OTHER	0	0.00	0	0.00	0	0.00	3,190	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**189,767**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$189,767**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$183,713**	**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**	**$6,054**	**0.00**

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	1,761	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	0	0.00	1,298	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	0	0.00	489	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	10	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	5	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	366	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	1,070	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	2,677	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	217	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	1,230	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**9,123**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$9,123**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$4,756**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$1,826**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$2,541**	**0.00**

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LEGAL SERVICES								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	594	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	171	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	1,670	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	119	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	5,269	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	1,137	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	1,302	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	0	0.00	308	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	273	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	1,620	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	375	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	2,908	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	612	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	1,810	0.00
APPELLATE COUNSEL	0	0.00	0	0.00	0	0.00	413	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	184	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	147	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**18,912**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$18,912**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$12,937**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$1,796**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$4,179**	**0.00**

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ADMINISTRATION DIVISION								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	637	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	0	0.00	1,363	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	0	0.00	837	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	0	0.00	135	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	0	0.00	191	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	102	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	125	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	161	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	797	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	262	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	733	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	145	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	141	0.00
PERSONNEL OFCR I	0	0.00	0	0.00	0	0.00	256	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	176	0.00
PERSONNEL ANAL II	0	0.00	0	0.00	0	0.00	247	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	157	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	212	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	95	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	205	0.00
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	137	0.00
LABOR SPV	0	0.00	0	0.00	0	0.00	99	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	329	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	318	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	188	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	0	0.00	193	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	578	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	208	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	250	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	0	0.00	186	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	418	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	0	0.00	403	0.00

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ADMINISTRATION DIVISION								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	956	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	281	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	361	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	244	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**12,126**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$12,126**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$11,437**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$465**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$224**	**0.00**

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HIGHWAY COLLECTIONS

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	6,977,793	215.96	7,357,298	232.14	7,357,298	232.14	7,357,298	232.14
STATE HWYS AND TRANS DEPT	6,281,253	215.04	6,773,445	222.25	6,773,445	222.25	6,773,445	222.25
TOTAL - PS	13,259,046	431.00	14,130,743	454.39	14,130,743	454.39	14,130,743	454.39
EXPENSE & EQUIPMENT								
GENERAL REVENUE	2,590,749	0.00	2,927,421	0.00	2,927,421	0.00	2,869,370	0.00
STATE HWYS AND TRANS DEPT	5,207,956	0.00	5,046,890	0.00	5,046,890	0.00	4,915,853	0.00
TOTAL - EE	7,798,705	0.00	7,974,311	0.00	7,974,311	0.00	7,785,223	0.00
TOTAL	**21,057,751**	**431.00**	**22,105,054**	**454.39**	**22,105,054**	**454.39**	**21,915,966**	**454.39**
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	67,443	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	62,088	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	129,531	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**129,531**	**0.00**
License Plate Increase - 1860002								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	400,000	0.00	400,000	0.00
TOTAL - EE	0	0.00	0	0.00	400,000	0.00	400,000	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**400,000**	**0.00**	**400,000**	**0.00**
Driver License Postage - 1860003								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	289,037	0.00	289,037	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	7,226	0.00
TOTAL - EE	0	0.00	0	0.00	289,037	0.00	296,263	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**289,037**	**0.00**	**296,263**	**0.00**
Postage Shortage - 1860004								
EXPENSE & EQUIPMENT								

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
Postage Shortage - 1860004								
EXPENSE & EQUIPMENT								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	54,441	0.00	161,600	0.00
TOTAL - EE	0	0.00	0	0.00	54,441	0.00	161,600	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**54,441**	**0.00**	**161,600**	**0.00**
NMVTIS User Fees - 1860005								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	48,155	0.00	48,155	0.00
TOTAL - EE	0	0.00	0	0.00	48,155	0.00	48,155	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**48,155**	**0.00**	**48,155**	**0.00**
GRAND TOTAL	**$21,057,751**	**431.00**	**$22,105,054**	**454.39**	**$22,896,687**	**454.39**	**$22,951,515**	**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 2013 Budget Request

	GR	Federal	Other	Total
PS	7,357,298	0	6,773,445	14,130,743
EE	2,927,421	0	5,046,890	7,974,311
PSD	0	0	0	0
TRF	0	0	0	0
Total	**10,284,719**	**0**	**11,820,335**	**22,105,054**
FTE	**232.14**	**0.00**	**222.25**	**454.39**
Est. Fringe	*3,730,150*	*0*	*3,434,137*	*7,164,287*

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 2013 Governor's Recommendation

	GR	Federal	Other	Total
PS	7,357,298	0	6,773,445	14,130,743
EE	2,869,370	0	4,915,853	7,785,223
PSD	0	0	0	0
TRF	0	0	0	0
Total	**10,226,668**	**0**	**11,689,298**	**21,915,966**
FTE	**232.14**	**0.00**	**222.25**	**454.39**
Est. Fringe	*3,730,150*	*0*	*3,434,137*	*7,164,287*

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)

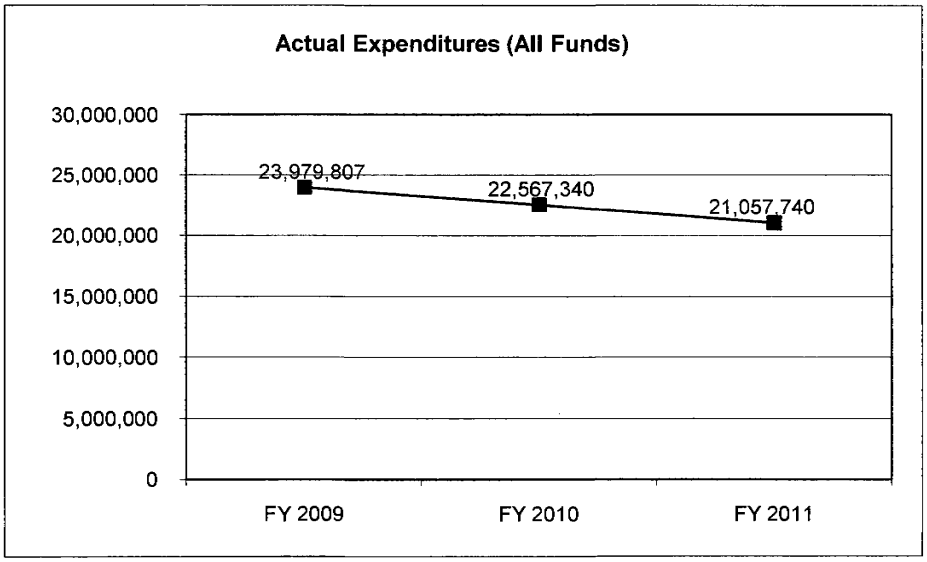
Fuel Tax Program
Driver License Program
Motor Vehicle Registration Program
Motor Vehicle Title Program

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 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	26,411,227	24,535,638	21,824,722	22,105,054
Less Reverted (All Funds)	(2,204,006)	(1,957,961)	(742,314)	N/A
Budget Authority (All Funds)	24,207,221	22,577,677	21,082,408	N/A
Actual Expenditures (All Funds)	23,979,807	22,567,340	21,057,740	N/A
Unexpended (All Funds)	227,414	10,337	24,668	N/A
Unexpended, by Fund:				
General Revenue	182,141	2,975	9,919	N/A
Federal	0	0	0	N/A
Other	45,273	7,362	14,749	N/A



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

NOTES:

Division Allocations Fiscal Year 2012	GR	HWY
Administration	1,652,684	932,725
Motor Vehicle and Driver Licensing	5,958,543	6,735,964
Taxation	597,572	1,228,693
Legal Services	966,306	1,132,868
Postage	1,109,614	1,790,085
	10,284,719	11,820,335

DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	454.39	7,357,298	0	6,773,445	14,130,743	
		EE	0.00	2,927,421	0	5,046,890	7,974,311	
		Total	**454.39**	**10,284,719**	**0**	**11,820,335**	**22,105,054**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	806 1791	PS	0.00	0	0	0	0	Administration Division Highway Collections core reallocation.
NET DEPARTMENT CHANGES			**0.00**	**0**	**0**	**0**	**0**	
DEPARTMENT CORE REQUEST								
		PS	454.39	7,357,298	0	6,773,445	14,130,743	
		EE	0.00	2,927,421	0	5,046,890	7,974,311	
		Total	**454.39**	**10,284,719**	**0**	**11,820,335**	**22,105,054**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1289 1763	EE	0.00	(58,041)	0	0	(58,041)	
Core Reduction	1289 1774	EE	0.00	0	0	(113,355)	(113,355)	
Core Reduction	1291 1770	EE	0.00	(10)	0	0	(10)	
Core Reduction	1291 1796	EE	0.00	0	0	(10)	(10)	
Core Reduction	1291 1794	EE	0.00	0	0	(10,865)	(10,865)	
Core Reduction	1315 1778	EE	0.00	0	0	(3,214)	(3,214)	
Core Reduction	1320 1772	EE	0.00	0	0	(3,593)	(3,593)	
NET GOVERNOR CHANGES			**0.00**	**(58,051)**	**0**	**(131,037)**	**(189,088)**	

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	PS	454.39	7,357,298	0	6,773,445	14,130,743	
	EE	0.00	2,869,370	0	4,915,853	7,785,223	
	Total	**454.39**	**10,226,668**	**0**	**11,689,298**	**21,915,966**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	71,736	3.00	93,444	4.00	93,444	4.00	93,444	4.00
ADMIN OFFICE SUPPORT ASSISTANT	263,604	9.05	179,841	5.86	179,841	5.86	179,841	5.86
GENERAL OFFICE ASSISTANT	44,521	2.00	44,520	2.00	44,520	2.00	44,520	2.00
OFFICE SUPPORT ASST (KEYBRD)	105,458	4.59	91,726	3.48	91,726	3.48	91,726	3.48
SR OFC SUPPORT ASST (KEYBRD)	357,656	13.76	418,374	14.69	453,374	16.69	453,374	16.69
PHOTOGRAPHIC-MACHINE OPER	184,923	7.73	213,167	9.00	213,167	9.00	213,167	9.00
PRINTING/MAIL TECHNICIAN I	196,351	8.24	226,353	9.36	233,986	9.36	233,986	9.36
PRINTING/MAIL TECHNICIAN II	102,995	3.73	102,424	3.85	102,424	3.85	102,424	3.85
PRINTING/MAIL TECHNICIAN IV	18,428	0.54	19,331	0.62	19,331	0.62	19,331	0.62
PRINTING/MAIL CUSTOMER SVC REP	19,817	0.54	20,153	0.62	20,153	0.62	20,153	0.62
STOREKEEPER I	39,386	1.57	43,603	1.83	43,603	1.83	43,603	1.83
SUPPLY MANAGER I	23,429	0.65	22,288	0.62	22,288	0.62	22,288	0.62
PROCUREMENT OFCR II	27,698	0.65	28,673	0.62	28,673	0.62	28,673	0.62
ACCOUNT CLERK II	338,182	13.30	278,053	9.27	293,053	9.27	293,053	9.27
AUDITOR II	18,493	0.50	37,284	1.00	37,284	1.00	37,284	1.00
AUDITOR I	50,898	1.48	79,935	2.00	79,935	2.00	79,935	2.00
ACCOUNTANT I	68,270	2.23	77,216	2.15	77,216	2.15	77,216	2.15
ACCOUNTANT II	54,214	1.50	58,322	1.55	58,322	1.55	58,322	1.55
ACCOUNTANT III	18,665	0.47	25,605	0.62	25,605	0.62	25,605	0.62
PERSONNEL OFCR I	23,780	0.51	18,338	0.62	18,338	0.62	18,338	0.62
HUMAN RELATIONS OFCR II	31,255	0.65	28,853	0.60	28,853	0.60	28,853	0.60
PERSONNEL ANAL II	42,291	1.07	52,718	1.24	52,718	1.24	52,718	1.24
PUBLIC INFORMATION COOR	29,364	0.65	27,944	0.62	27,944	0.62	27,944	0.62
TRAINING TECH I	34,644	1.00	34,644	1.00	34,644	1.00	34,644	1.00
TRAINING TECH II	34,470	0.92	37,296	1.00	37,296	1.00	37,296	1.00
TRAINING TECH III	45,486	0.84	58,354	1.00	43,354	1.00	43,354	1.00
EXECUTIVE II	39,988	1.03	45,567	1.24	45,567	1.24	45,567	1.24
MANAGEMENT ANALYSIS SPEC I	215,961	5.95	171,541	4.80	206,390	5.80	206,390	5.80
MANAGEMENT ANALYSIS SPEC II	185,906	4.48	185,705	4.60	185,705	4.60	185,705	4.60
PLANNER III	43,901	0.99	44,220	1.00	44,220	1.00	44,220	1.00
PERSONNEL CLERK	20,287	0.69	32,420	1.21	14,672	0.40	14,672	0.40
LEGISLATIVE COORDINATOR	50,193	1.05	46,411	1.00	49,104	1.00	49,104	1.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
APPEALS REFEREE I	37,296	1.00	37,296	1.00	37,296	1.00	37,296	1.00
APPEALS REFEREE II	26,264	0.62	41,712	1.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	206,283	6.98	237,708	8.00	178,800	6.00	178,800	6.00
ADMINISTRATIVE ANAL II	99,096	3.00	102,069	3.00	131,952	4.00	131,952	4.00
ADMINISTRATIVE ANAL III	38,514	1.00	46,200	1.00	46,200	1.00	46,200	1.00
INVESTIGATOR I	5,543	0.19	30,425	2.00	0	0.00	0	0.00
INVESTIGATOR II	312,967	8.55	164,570	5.10	194,995	7.10	194,995	7.10
INVESTIGATOR III	85,230	1.73	114,389	2.00	114,389	2.00	114,389	2.00
LABOR SPV	20,329	0.74	16,819	0.62	16,819	0.62	16,819	0.62
MOTOR VEHICLE DRIVER	36,192	1.45	14,061	0.62	14,061	0.62	14,061	0.62
GRAPHIC ARTS SPEC II	23,998	0.67	37,884	1.00	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	83,865	3.70	34,020	1.50	34,020	1.50	34,020	1.50
TAX COLLECTION TECH II	25,778	0.94	24,960	1.00	24,960	1.00	24,960	1.00
TAX COLLECTION TECH III	27,660	1.00	53,137	2.00	53,137	2.00	53,137	2.00
REVENUE SECTION SUPV	656,047	18.66	733,554	21.00	733,554	21.00	733,554	21.00
TELEPHONE INFO OPERATOR I REV	37,800	1.66	46,906	2.00	113,400	5.00	113,400	5.00
TELEPHONE INFO OPERATOR II REV	245,817	9.59	255,756	10.00	189,262	7.00	189,262	7.00
REVENUE FIELD SERVICES COOR	535,075	14.04	533,340	14.00	533,340	14.00	533,340	14.00
REVENUE PROCESSING TECH I	1,151,446	50.26	1,035,033	58.42	1,216,473	66.42	1,216,473	66.42
REVENUE PROCESSING TECH II	3,927,239	152.42	4,779,154	165.37	4,579,950	157.37	4,579,950	157.37
REVENUE PROCESSING TECH III	281,240	9.77	308,886	11.52	308,886	11.52	308,886	11.52
FACILITIES OPERATIONS MGR B2	37,817	0.67	35,549	0.62	35,549	0.62	35,549	0.62
FISCAL & ADMINISTRATIVE MGR B1	105,735	2.06	84,336	1.62	84,336	1.62	84,336	1.62
FISCAL & ADMINISTRATIVE MGR B2	38,870	0.65	36,981	0.62	36,981	0.62	36,981	0.62
FISCAL & ADMINISTRATIVE MGR B3	47,936	0.67	44,525	0.62	44,525	0.62	44,525	0.62
HUMAN RESOURCES MGR B2	31,701	0.67	28,075	0.62	28,075	0.62	28,075	0.62
INVESTIGATION MGR B3	38,218	0.57	37,925	0.50	37,925	0.50	37,925	0.50
REVENUE MANAGER, BAND 1	515,949	10.23	517,115	9.25	547,204	10.25	547,204	10.25
REVENUE MANAGER, BAND 2	176,043	2.79	197,497	3.00	189,342	3.00	189,342	3.00
REVENUE MANAGER, BAND 3	1,167	0.01	0	0.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	62,250	0.52	40,932	0.60	40,932	0.60	40,932	0.60

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
DEPUTY STATE DEPT DIRECTOR	0	0.00	42,533	0.60	42,533	0.60	42,533	0.60
DESIGNATED PRINCIPAL ASST DEPT	76,696	1.29	30,782	0.62	77,555	1.43	77,555	1.43
DIVISION DIRECTOR	157,890	1.96	196,658	2.23	196,658	2.23	196,658	2.23
DESIGNATED PRINCIPAL ASST DIV	2,833	0.04	0	0.00	0	0.00	0	0.00
ASSOCIATE COUNSEL	133,810	2.95	57,163	2.20	57,163	2.20	57,163	2.20
PARALEGAL	19,440	0.61	19,372	0.62	19,372	0.62	19,372	0.62
LEGAL COUNSEL	226,796	5.43	161,175	4.15	161,175	5.15	161,175	5.15
SENIOR COUNSEL	423,518	7.66	628,628	11.64	593,628	8.64	593,628	8.64
CLERK	2,840	0.13	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
MANAGING COUNSEL	157,347	2.32	139,180	2.00	139,180	2.00	139,180	2.00
SPECIAL ASST OFFICIAL & ADMSTR	111,609	2.00	121,606	2.20	121,606	2.20	121,606	2.20
SPECIAL ASST PROFESSIONAL	102,339	1.58	28,519	0.60	28,519	0.60	28,519	0.60
SPECIAL ASST OFFICE & CLERICAL	105,063	2.41	123,790	2.86	116,157	2.86	116,157	2.86
TOTAL - PS	**13,259,046**	**431.00**	**14,130,743**	**454.39**	**14,130,743**	**454.39**	**14,130,743**	**454.39**
TRAVEL, IN-STATE	22,338	0.00	37,242	0.00	31,242	0.00	29,379	0.00
TRAVEL, OUT-OF-STATE	714	0.00	8,646	0.00	8,646	0.00	8,213	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	6,386,399	0.00	6,291,542	0.00	6,261,557	0.00	6,076,851	0.00
PROFESSIONAL DEVELOPMENT	30,977	0.00	41,705	0.00	41,705	0.00	39,619	0.00
COMMUNICATION SERV & SUPP	311,478	0.00	37,786	0.00	67,771	0.00	67,771	0.00
PROFESSIONAL SERVICES	583,084	0.00	1,301,067	0.00	1,301,067	0.00	1,301,067	0.00
M&R SERVICES	161,837	0.00	215,384	0.00	214,884	0.00	214,884	0.00
COMPUTER EQUIPMENT	144,918	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	22,500	0.00	27	0.00	77	0.00	77	0.00
OFFICE EQUIPMENT	125,524	0.00	7,126	0.00	7,076	0.00	7,076	0.00
OTHER EQUIPMENT	4,364	0.00	22,502	0.00	28,002	0.00	28,002	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	2	0.00
BUILDING LEASE PAYMENTS	1,530	0.00	27	0.00	1,027	0.00	1,027	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	3,042	0.00	652	0.00	652	0.00	652	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	7,798,705	0.00	7,974,311	0.00	7,974,311	0.00	7,785,223	0.00
GRAND TOTAL	$21,057,751	431.00	$22,105,054	454.39	$22,105,054	454.39	$21,915,966	454.39
GENERAL REVENUE	$9,568,542	215.96	$10,284,719	232.14	$10,284,719	232.14	$10,226,668	232.14
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$11,489,209	215.04	$11,820,335	222.25	$11,820,335	222.25	$11,689,298	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

	Taxation	Admin	Legal	Postage	Total
GR					
FEDERAL					-
OTHER	266,205	24,694	80,787	12,986	384,672
TOTAL	266,205	24,694	80,787	12,986	384,672

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.

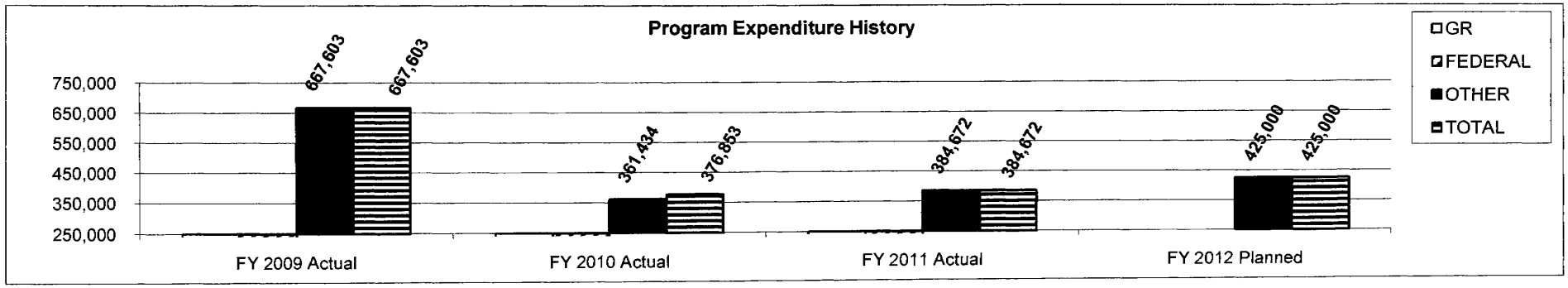
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$717.0	$720.8	$719.7

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.0	1.0	1.0

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

Number of returns filed

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Paper	8,732	7,905	7,697
EDI	773	1,173	1,315
Total	9,505	9,078	9,012

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	Taxation	Admin	Legal	Postage	Total
GR	2,645,593		95,841	446,889	149,976	3,338,299
Federal	330,888			103,943		434,831
Other	1,198,703	184,995	323,411	1,404,061	506,089	3,617,259
Total	4,175,184	184,995	419,252	1,954,893	656,065	7,390,389

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 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 and 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.

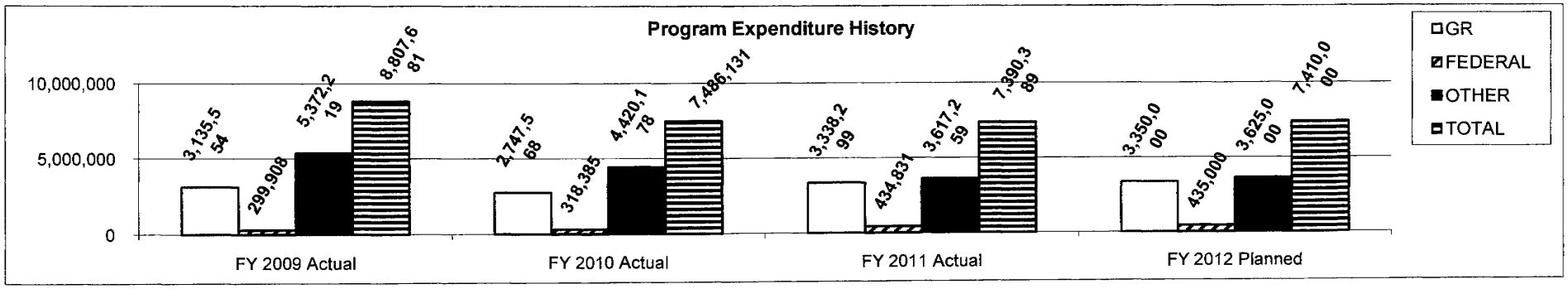
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Issuance	$16.5	$13.9	$13.4
Reinstatement	$2.6	$2.9	$2.1

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Initial	371,325	355,460	385,550
Renewal	808,017	734,435	603,143
Non-driver	172,662	173,748	171,509
Total	1,352,004	1,263,643	1,160,202

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	Taxation	Admin	Legal	Postage	Total
GR	3,102,924		81,614	5,014	236,601	3,426,153
Federal	0					0
Other	2,797,250	54,977	275,403	16,919	798,400	3,942,949
Total	5,900,174	54,977	357,017	21,933	1,035,001	7,369,102

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.

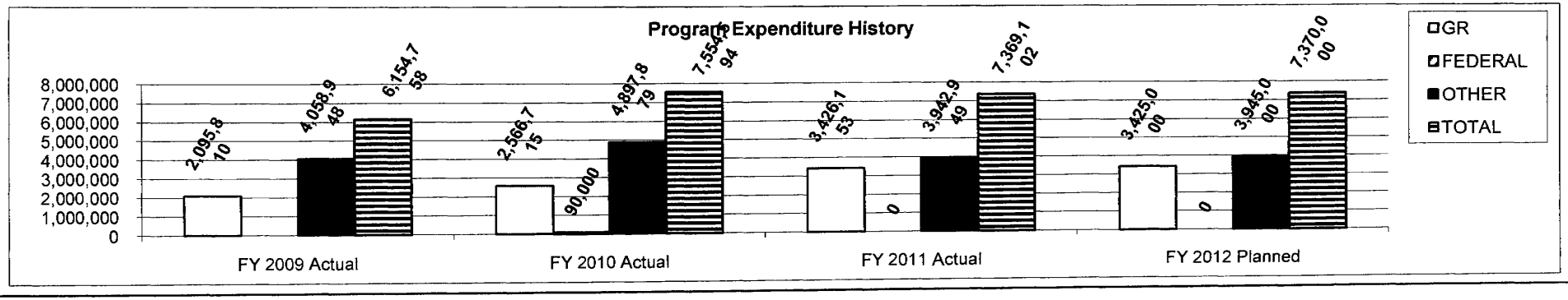
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$162.40	$165.71	$159.36

7b. Provide an efficiency measure.

N/A

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

Number of registrations produced (in millions)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Annual	1.94	2.09	2.07
Biennial	1.56	1.75	1.76

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	Taxation	Admin	Legal	Postage	Total
GR	937,381		180,973	57,157	210,151	1,385,662
Federal	0					0
Other	2,688,623	168,391	610,682	192,874	709,143	4,369,713
Total	3,626,004	168,391	791,655	250,031	919,294	5,755,375

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.

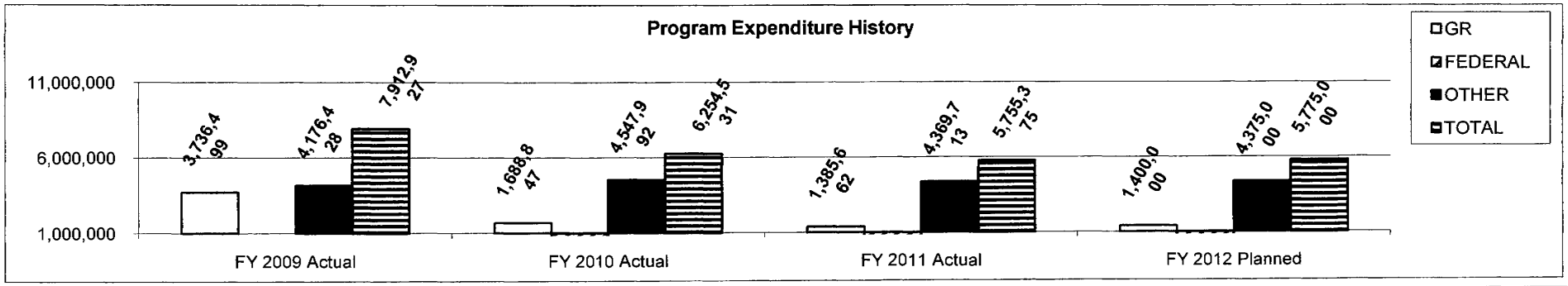
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$537.50	$638.88	$587.95

7b. Provide an efficiency measure.

N/A

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

Number of titles produced (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.83	1.77	1.80

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

N/A

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue	**Budget Unit 86110C**
Motor Vehicle and Driver Licensing Division	
DI Name - License Plate Increase	**DI# 1860002**

1. AMOUNT OF REQUEST

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	**PS**	0	0	0	0
EE	400,000	0	0	400,000	**EE**	400,000	0	0	400,000
PSD	0	0	0	0	**PSD**	0	0	0	0
TRF	0	0	0	0	**TRF**	0	0	0	0
Total	**400,000**	**0**	**0**	**400,000**	**Total**	**400,000**	**0**	**0**	**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:		

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue	**Budget Unit 86110C**
Motor Vehicle and Driver Licensing Division	
DI Name - License Plate Increase DI# 1860002	

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 Enterprises (MVE), which is under the Missouri Department of Corrections, is the vendor that produces embossed vehicle license plates for the Department of Revenue. MVE's production costs increased, and have been passed along to the Department of Revenue. Specifically, the embossed license plate price increased $0.04 per plate (from $1.39 to $1.43) from January 2010 through June 2011. Effective July 1, 2011, the embossed license plate price increased again by $0.20 per plate (from $1.43 to $1.63).

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	$0.20	=	$400,000

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue — Budget Unit 86110C
Motor Vehicle and Driver Licensing Division
DI Name - License Plate Increase — DI# 1860002

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	400,000						400,000		
							0		
Total EE	**400,000**		**0**		**0**		**400,000**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**400,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**400,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue **Budget Unit 86110C**
Motor Vehicle and Driver Licensing Division
DI Name - License Plate 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	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
190 - Supplies	400,000						400,000		
Total EE	**400,000**		**0**		**0**		**400,000**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**400,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**400,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue	Budget Unit 86110C
Motor Vehicle and Driver Licensing Division	
DI Name - License Plate 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
License Plate Increase - 1860002								
SUPPLIES	0	0.00	0	0.00	400,000	0.00	400,000	0.00
TOTAL - EE	0	0.00	0	0.00	400,000	0.00	400,000	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$400,000	0.00	$400,000	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$400,000	0.00	$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

NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue | **Budget Unit 86110C**
Motor Vehicle and Driver License Division
DI Name - Driver License Issuance Postage **DI# 1860003**

1. AMOUNT OF REQUEST

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	289,037	0	0	289,037	EE	289,037	0	7,226	296,263
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**289,037**	**0**	**0**	**289,037**	**Total**	**289,037**	**0**	**7,226**	**296,263**
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.

It is imperative that the Department 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. Driver licenses are printed in one central facility and mailed directly to citizens. Under this new contract and process, the Department will begin mailing driver licenses beginning December 2011. Even with new postage costs, the central issuance process represents a significant savings.

NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue **Budget Unit 86110C**
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.)

Conversion to central issuance requires $680,000 for core postage funding. This cost projection is based on the number of driver and nondriver licenses produced by the Department each year. The Department received ongoing core postage funding of $390,963 in FY2012. The Department is now requesting the remaining core postage funding increase of $289,037.

The United States Postal Service rate increase, effective January 2012, adjusts the funding increase by an additional $7,226.

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		
190 - Supplies	289,037						289,037		
Total EE	**289,037**		**0**		**0**		**289,037**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**289,037**	**0.0**	**0**	**0.0**	**0**	**0.0**	**289,037**	**0.0**	**0**

NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue		**Budget Unit**	**86110C**
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**
							0		
							0		
							0		
190 - Supplies	289,037				7,226		296,263		
Total EE	**289,037**		**0**		**7,226**		**296,263**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**289,037**	**0.0**	**0**	**0.0**	**7,226**	**0.0**	**296,263**	**0.0**	**0**

NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue	Budget Unit 86110C
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:

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
Driver License Postage - 1860003								
SUPPLIES	0	0.00	0	0.00	289,037	0.00	296,263	0.00
TOTAL - EE	0	0.00	0	0.00	289,037	0.00	296,263	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$289,037	0.00	$296,263	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$289,037	0.00	$289,037	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$7,226	0.00

NEW DECISION ITEM
RANK: 9 OF 10

Department of Revenue — **Budget Unit 86110C**
Motor Vehicle and Driver License Division
DI Name - NMVTIS User Fees — **DI# 1860005**

1. AMOUNT OF REQUEST

FY 2013 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	48,155	0	0	48,155
PSD	0	0	0	0
TRF	0	0	0	0
Total	**48,155**	**0**	**0**	**48,155**
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 2013 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	48,155	0	0	48,155
PSD	0	0	0	0
TRF	0	0	0	0
Total	**48,155**	**0**	**0**	**48,155**
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
X	Federal Mandate		Program Expansion		Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

NEW DECISION ITEM
RANK: 9 OF 10

Department of Revenue	Budget Unit 86110C
Motor Vehicle and Driver License Division	
DI Name - NMVTIS User Fees DI# 1860005	

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

In 1992, in response to motor vehicle theft, Congress passed the Anti-Car Theft Act. The Act was designed to reduce auto theft by making the selling of stolen or damaged cars more difficult. Part of the Act required the establishment of the National Motor Vehicle Title Information System (NMVTIS), a U.S. Department of Justice information system operated by the American Association of Motor Vehicle Administrators (AAMVA), and required all states to participate beginning January 2010. It was created to:

Prevent the introduction or reintroduction of stolen motor vehicles into interstate commerce;
Protect states and consumers (individual and commericial) from fraud;
Reduce the use of stolen vehicle for elicit purposes including funding of criminal enterprises; and
Provide consumers protection from unsafe vehicles.

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.)

All states are assessed pro-rated user fees based upon the number of vehicles each state has in the system regardless if the state is participating. There are currently 31 states fully participating in the program and 9 states providing data only. The Missouri Department of Revenue implemented NMVTIS on August 31, 2010. AAMVA waived the annual fee for Missouri for FY2011 and FY2012 because the Department of Justice funded user fees for all jurisdictions these two years. The AAMVA board of directors recently advised all jurisdictions that they will be charged the user fees beginning October 1, 2012.

NEW DECISION ITEM
RANK: 9 OF 10

Department of Revenue		**Budget Unit**	**86110C**
Motor Vehicle and Driver License Division			
DI Name - NMVTIS User Fees	**DI# 1860005**		

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		
400 - Professional Services	48,155						48,155		
Total EE	**48,155**		**0**		**0**		**48,155**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**48,155**	**0.0**	**0**	**0.0**	**0**	**0.0**	**48,155**	**0.0**	**0**

NEW DECISION ITEM
RANK: 9 OF 10

Department of Revenue				Budget Unit	86110C				
Motor Vehicle and Driver License Division									
DI Name - NMVTIS User Fees		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**
							0		
							0		
							0		
400 - Professional Services	48,155						48,155		
Total EE	**48,155**		**0**		**0**		**48,155**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**48,155**	**0.0**	**0**	**0.0**	**0**	**0.0**	**48,155**	**0.0**	**0**

NEW DECISION ITEM
RANK: 9 OF 10

Department of Revenue	Budget Unit 86110C
Motor Vehicle and Driver License Division	
DI Name - NMVTIS User Fees 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
NMVTIS User Fees - 1860005								
PROFESSIONAL SERVICES	0	0.00	0	0.00	48,155	0.00	48,155	0.00
TOTAL - EE	0	0.00	0	0.00	48,155	0.00	48,155	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$48,155	0.00	$48,155	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$48,155	0.00	$48,155	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

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
TAXATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	18,781,095	599.31	20,541,275	610.68	20,541,275	610.68	20,041,275	595.88
HEALTH INITIATIVES	46,725	1.72	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	482,935	18.97	539,472	20.42	539,472	20.42	539,472	20.42
PETROLEUM INSPECTION FUND	27,132	1.00	32,531	1.00	32,531	1.00	32,531	1.00
TOTAL - PS	19,374,161	622.35	21,201,719	635.60	21,201,719	635.60	20,701,719	620.80
EXPENSE & EQUIPMENT								
GENERAL REVENUE	2,373,555	0.00	5,603,084	0.00	5,603,084	0.00	5,532,953	0.00
HEALTH INITIATIVES	4,251	0.00	4,382	0.00	4,382	0.00	4,163	0.00
PETROLEUM STORAGE TANK INS	1,127	0.00	1,127	0.00	1,127	0.00	1,071	0.00
CONSERVATION COMMISSION	15,582	0.00	16,344	0.00	16,344	0.00	8,277	0.00
PETROLEUM INSPECTION FUND	2,966	0.00	2,966	0.00	2,966	0.00	2,818	0.00
TOTAL - EE	2,397,481	0.00	5,627,903	0.00	5,627,903	0.00	5,549,282	0.00
TOTAL	**21,771,642**	**622.35**	**26,829,622**	**635.60**	**26,829,622**	**635.60**	**26,251,001**	**620.80**
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	183,713	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	0	0.00	452	0.00
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	0	0.00	0	0.00	115	0.00
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	0	0.00	244	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	4,945	0.00
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	0	0.00	298	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	189,767	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**189,767**	**0.00**
GRAND TOTAL	**$21,771,642**	**622.35**	**$26,829,622**	**635.60**	**$26,829,622**	**635.60**	**$26,440,768**	**620.80**

CORE DECISION ITEM

Department of Revenue
Taxation Division
Core - Taxation

Budget Unit 86115C

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	GR	Federal	Other	Total
PS	20,541,275	0	660,444	21,201,719
EE	5,603,084	0	24,819	5,627,903
PSD	0	0	0	0
TRF	0	0	0	0
Total	**26,144,359**	**0**	**685,263**	**26,829,622**
FTE	**610.68**	**0.00**	**24.92**	**635.60**
Est. Fringe	*10,414,426*	*0*	*334,845*	*10,749,272*

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 2013 Governor's Recommendation

	GR	Federal	Other	Total
PS	20,041,275	0	660,444	20,701,719
EE	5,532,953	0	16,329	5,549,282
PSD	0	0	0	0
TRF	0	0	0	0
Total	**25,574,228**	**0**	**676,773**	**26,251,001**
FTE	**595.88**	**0.00**	**24.92**	**620.80**
Est. Fringe	*10,160,926*	*0*	*334,845*	*10,495,772*

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 effectively and efficiently administer and enforce Missouri laws.

CORE DECISION ITEM

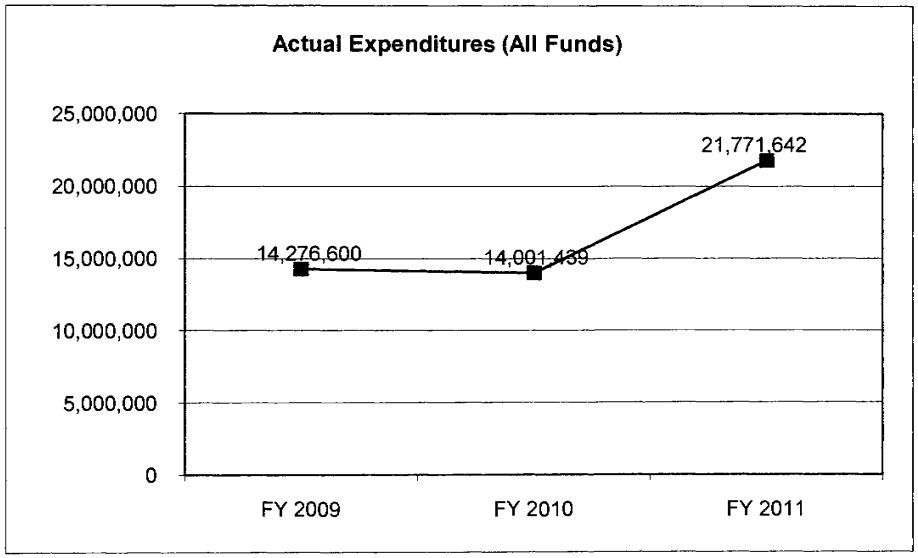
Department of Revenue | **Budget Unit 86115C**
Taxation Division
Core - Taxation

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 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	16,536,726	14,751,209	22,722,999	27,829,622
Less Reverted (All Funds)	(1,507,790)	(722,627)	(883,956)	N/A
Budget Authority (All Funds)	15,028,936	14,028,582	21,839,043	N/A
Actual Expenditures (All Funds)	14,276,600	14,001,439	21,771,642	N/A
Unexpended (All Funds)	752,336	27,143	67,401	N/A
Unexpended, by Fund:				
General Revenue	740,349	1,200	741	N/A
Federal	0	0	0	N/A
Other	11,987	25,943	66,660	N/A
	(1)	(1)	(1)	(2)



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

NOTES:

(1) Additional costs are included in the Department's Highway Collection budget unit.
(2) The Fiscal Year 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	635.60	20,541,275	0	660,444	21,201,719	
			EE	0.00	5,603,084	0	24,819	5,627,903	
			Total	**635.60**	**26,144,359**	**0**	**685,263**	**26,829,622**	
DEPARTMENT CORE ADJUSTMENTS									
Core Reallocation	528	1706	PS	0.00	0	0	0	0	Taxation Division core reallocation.
Core Reallocation	528	1708	PS	0.00	0	0	0	0	Taxation Division core reallocation.
Core Reallocation	528	1701	PS	0.00	0	0	0	0	Taxation Division core reallocation.
NET DEPARTMENT CHANGES				**0.00**	**0**	**0**	**0**	**0**	
DEPARTMENT CORE REQUEST									
			PS	635.60	20,541,275	0	660,444	21,201,719	
			EE	0.00	5,603,084	0	24,819	5,627,903	
			Total	**635.60**	**26,144,359**	**0**	**685,263**	**26,829,622**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS									
Core Reduction	1292	1692	EE	0.00	(61,981)	0	0	(61,981)	
Core Reduction	1292	1705	EE	0.00	0	0	(56)	(56)	
Core Reduction	1292	1695	EE	0.00	(8,150)	0	0	(8,150)	
Core Reduction	1292	1707	EE	0.00	0	0	(817)	(817)	
Core Reduction	1292	1709	EE	0.00	0	0	(148)	(148)	
Core Reduction	1292	1702	EE	0.00	0	0	(219)	(219)	
Core Reduction	1341	1691	PS	(14.80)	(500,000)	0	0	(500,000)	

DEPARTMENT OF REVENUE
TAXATION DIVISION

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1342 1707	EE	0.00	0	0	(7,250)	(7,250)	
NET GOVERNOR CHANGES			**(14.80)**	**(570,131)**	**0**	**(8,490)**	**(578,621)**	
GOVERNOR'S RECOMMENDED CORE								
		PS	620.80	20,041,275	0	660,444	20,701,719	
		EE	0.00	5,532,953	0	16,329	5,549,282	
		Total	**620.80**	**25,574,228**	**0**	**676,773**	**26,251,001**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
TAXATION DIVISION								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	58,536	2.67	66,096	3.00	43,416	2.00	43,416	2.00
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	53,532	1.88	56,880	2.00	56,880	2.00	56,880	2.00
SR OFC SUPPORT ASST (STENO)	91,398	3.07	89,364	3.00	89,364	3.00	89,364	3.00
OFFICE SUPPORT ASST (KEYBRD)	232,763	10.08	217,666	9.32	214,270	9.32	214,270	9.32
SR OFC SUPPORT ASST (KEYBRD)	136,637	5.31	127,736	4.99	104,456	3.99	104,456	3.99
PHOTOGRAPHIC-MACHINE OPER	45,012	2.00	22,597	1.00	22,597	1.00	22,597	1.00
ACCOUNT CLERK II	175,673	6.87	132,027	4.00	107,271	3.00	107,271	3.00
EXECUTIVE II	76,415	2.15	71,256	2.00	71,256	2.00	71,256	2.00
MANAGEMENT ANALYSIS SPEC I	96,677	2.69	107,856	3.00	144,468	4.00	144,468	4.00
MANAGEMENT ANALYSIS SPEC II	40,212	1.00	40,212	1.00	40,212	1.00	40,212	1.00
LEGISLATIVE COORDINATOR	47,867	0.95	49,104	1.00	51,156	1.00	51,156	1.00
TAX PROCESSING TECH IV	264,892	8.37	217,084	7.00	252,808	8.00	252,808	8.00
TAX COLLECTION TECH I	914,964	40.34	1,009,260	44.50	1,145,340	50.50	1,145,340	50.50
TAX COLLECTION TECH II	150,525	5.88	181,164	7.00	103,296	4.00	103,296	4.00
TAX COLLECTION TECH III	179,257	6.45	141,419	5.00	169,079	6.00	169,079	6.00
TAXPAYER SERVICES SUPV	316,289	8.98	317,076	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	478,547	13.49	455,818	13.00	455,818	13.00	455,818	13.00
REVENUE PROCESSING TECH I	3,030,159	132.06	3,371,433	131.80	3,267,890	127.80	3,267,890	127.80
REVENUE PROCESSING TECH II	3,876,249	145.31	3,926,428	145.67	3,786,428	142.67	3,786,428	142.67
REVENUE PROCESSING TECH III	1,227,405	42.66	1,271,044	43.00	1,339,180	46.00	1,339,180	46.00
TAX AUDIT REVIEW SPECIALIST	125,027	2.16	127,404	2.00	113,616	2.00	113,616	2.00
TAX AUDITOR I	1,109,520	30.72	1,245,144	35.00	1,245,144	35.00	1,245,144	35.00
TAX AUDITOR II	756,463	19.31	775,644	19.80	775,644	19.80	775,644	19.80
TAX AUDITOR III	1,631,713	34.68	1,691,711	36.05	1,691,711	36.05	1,691,711	36.05
TAX AUDIT SUPV	1,246,600	22.70	1,409,376	26.00	1,409,376	26.00	1,409,376	26.00
REVENUE MANAGER, BAND 1	359,664	7.96	352,984	7.75	352,984	7.75	352,984	7.75
REVENUE MANAGER, BAND 2	355,708	5.67	348,985	6.00	446,285	7.00	446,285	7.00
REVENUE MANAGER, BAND 3	92,114	1.28	144,210	2.00	149,957	2.00	149,957	2.00
DIVISION DIRECTOR	98,667	0.95	103,860	1.00	103,860	1.00	103,860	1.00
DESIGNATED PRINCIPAL ASST DIV	106,250	1.38	154,000	2.00	154,000	2.00	154,000	2.00

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
TAXATION DIVISION								
CORE								
OUT-STATE AUDIT PERSONNEL	1,277,383	21.98	1,335,087	19.60	1,335,087	19.60	1,335,087	19.60
CLERK	7,060	0.42	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	370,892	23.13	939,419	17.12	939,419	17.12	439,419	2.32
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	82,683	2.00	82,683	2.00	82,683	2.00
OTHER	0	0.00	348,000	13.00	348,000	13.00	348,000	13.00
TOTAL - PS	**19,374,161**	**622.35**	**21,201,719**	**635.60**	**21,201,719**	**635.60**	**20,701,719**	**620.80**
TRAVEL, IN-STATE	38,274	0.00	107,357	0.00	107,357	0.00	101,989	0.00
TRAVEL, OUT-OF-STATE	74,556	0.00	115,547	0.00	115,547	0.00	109,770	0.00
SUPPLIES	368,037	0.00	973,718	0.00	973,718	0.00	917,783	0.00
PROFESSIONAL DEVELOPMENT	233,987	0.00	230,813	0.00	230,813	0.00	219,272	0.00
COMMUNICATION SERV & SUPP	325,216	0.00	376,697	0.00	376,697	0.00	376,697	0.00
PROFESSIONAL SERVICES	1,169,939	0.00	3,390,186	0.00	3,390,186	0.00	3,390,186	0.00
M&R SERVICES	59,848	0.00	300,777	0.00	300,777	0.00	300,777	0.00
COMPUTER EQUIPMENT	47,937	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	75,536	0.00	93,846	0.00	93,846	0.00	93,846	0.00
OTHER EQUIPMENT	2,682	0.00	500	0.00	500	0.00	500	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	38	0.00	3,001	0.00	3,001	0.00	3,001	0.00
MISCELLANEOUS EXPENSES	1,431	0.00	33,957	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	**2,397,481**	**0.00**	**5,627,903**	**0.00**	**5,627,903**	**0.00**	**5,549,282**	**0.00**
GRAND TOTAL	**$21,771,642**	**622.35**	**$26,829,622**	**635.60**	**$26,829,622**	**635.60**	**$26,251,001**	**620.80**
GENERAL REVENUE	**$21,154,650**	**599.31**	**$26,144,359**	**610.68**	**$26,144,359**	**610.68**	**$25,574,228**	**595.88**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$616,992**	**23.04**	**$685,263**	**24.92**	**$685,263**	**24.92**	**$676,773**	**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

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	10,402,121	0	739,387	681,705	490,151	12,313,364
Federal						0
Other	549,495		147,575	136,060	97,829	930,959
Total	10,951,616	0	886,962	817,765	587,980	13,244,323

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 out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

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

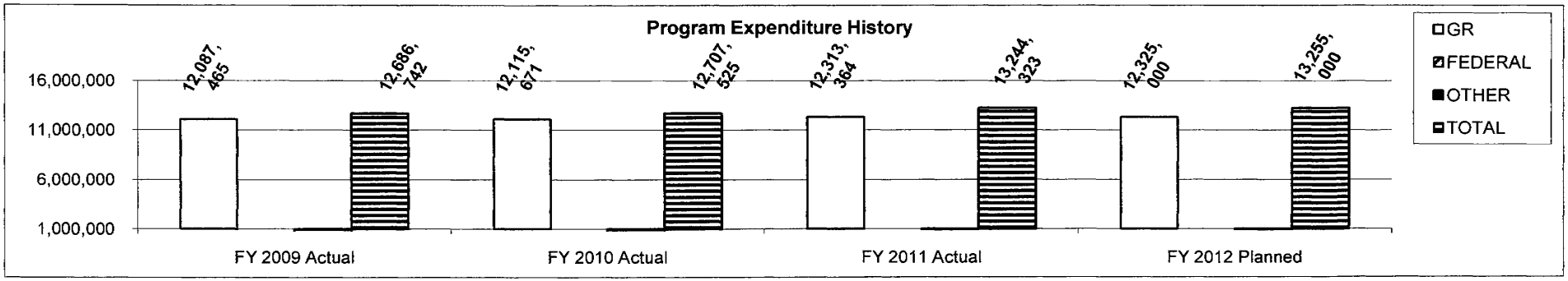
PROGRAM DESCRIPTION

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

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

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$1.88	$1.79	$1.80

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.12	1.14	1.51

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 2009 Actual	FY 2010 Actual	FY 2011 Actual
772,194	781,798	773,130

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

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	1,940,917	0	127,863	46,191	105,189	2,220,160
Federal						0
Other						0
Total	1,940,917	0	127,863	46,191	105,189	2,220,160

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 (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.

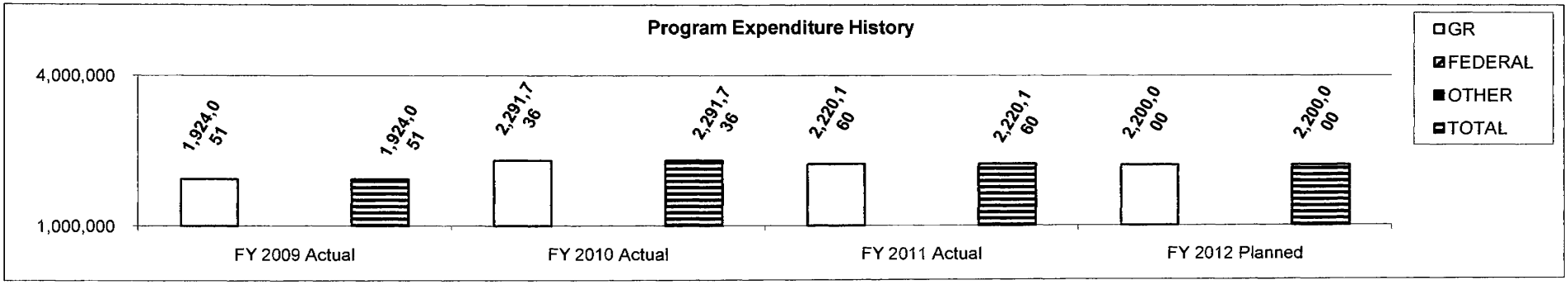
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$364.3	$287.7	$385.6

7b. Provide an efficiency measure.

N/A

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

Number of returns processed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
183,792	173,748	160,479

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

	Taxation	Admin	Legal	Postage	Total
GR					
FEDERAL					-
OTHER	266,205	24,694	80,787	12,986	384,672
TOTAL	266,205	24,694	80,787	12,986	384,672

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.

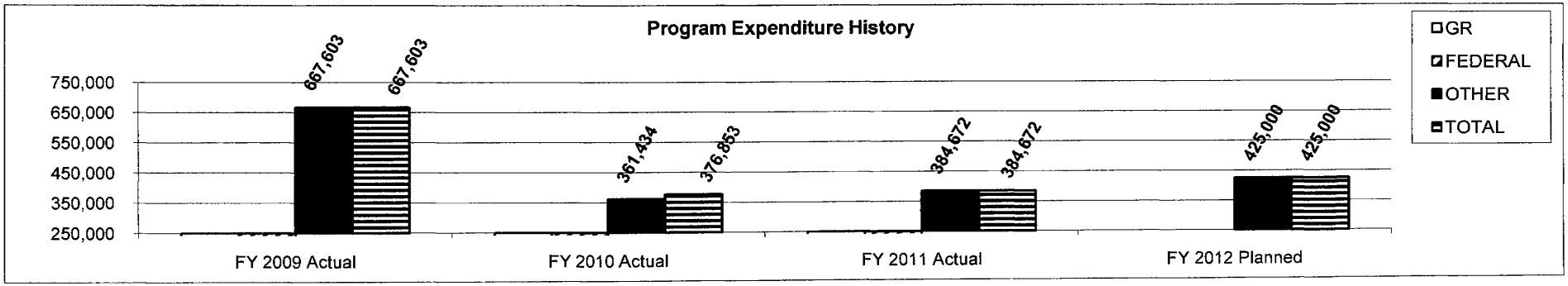
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$717.0	$720.8	$719.7

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.0	1.0	1.0

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

Number of returns filed

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Paper	8,732	7,905	7,697
EDI	773	1,173	1,315
Total	9,505	9,078	9,012

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

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	6,516,990	0	1,030,602	504,592	3,101,235	11,153,419
Federal						0
Other						0
Total	6,516,990	0	1,030,602	504,592	3,101,235	11,153,419

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.

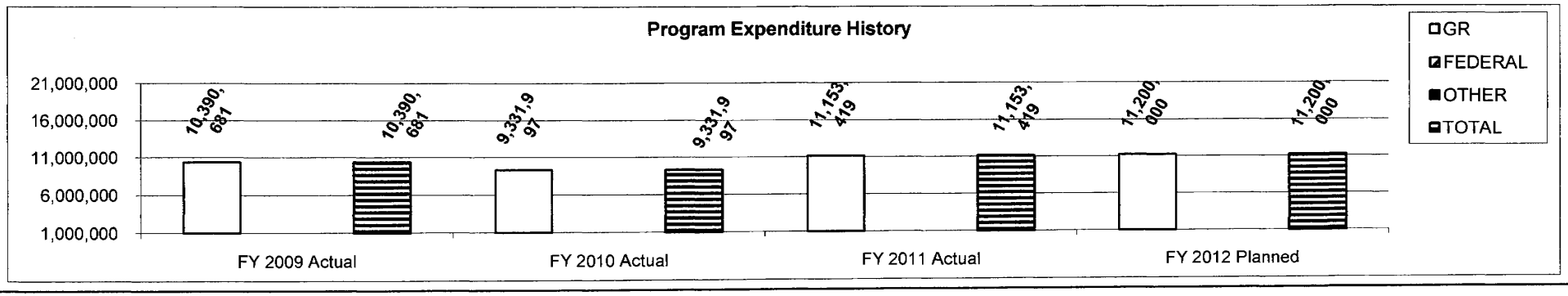
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$4.9	$4.4	$4.6

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 2009 Actual	FY 2010 Actual	FY 2011 Actual
Total	2.95	2.87	2.91
Paper	1.20	1.06	0.86
Electronic	1.74	1.81	2.05

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

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	858,879	0	61,075	13,368	31,836	965,158
Federal						0
Other						0
Total	858,879	0	61,075	13,368	31,836	965,158

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.

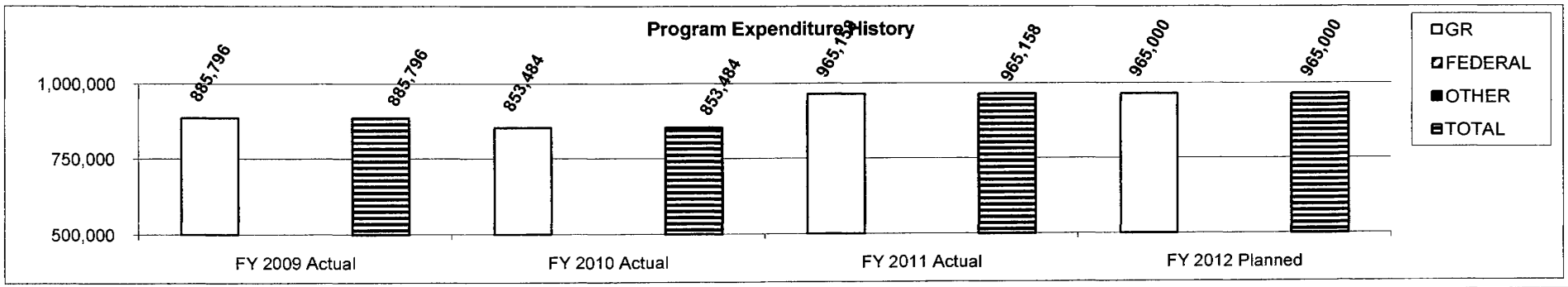
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in 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 2009 Actual	FY 2010 Actual	FY 2011 Actual
Paper	3.5	3.2	3.49
Electronic	3.5	3.2	3.49

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

Number of claims processed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
259,876	249,450	246,227

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

N/A

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
INTEGRATED TAX SYSTEM								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL - EE	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL	**0**	**0.00**	**1,000,000**	**0.00**	**1,000,000**	**0.00**	**1,000,000**	**0.00**
DOR Integrated Tax System - 1860001								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	6,000,000	0.00	11,000,000	0.00
TOTAL - EE	0	0.00	0	0.00	6,000,000	0.00	11,000,000	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**6,000,000**	**0.00**	**11,000,000**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$1,000,000**	**0.00**	**$7,000,000**	**0.00**	**$12,000,000**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 86116C
Taxation Division
Core - Integrated Tax System

1. CORE FINANCIAL SUMMARY

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	1,000,000	0	0	1,000,000	EE	1,000,000	0	0	1,000,000
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**1,000,000**	**0**	**0**	**1,000,000**	Total	**1,000,000**	**0**	**0**	**1,000,000**
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. CORE DESCRIPTION

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.

The Department contracted for a study 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 Fiscal Year 2010.

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 estimated additional revenues for the first five years of more than $105 million, with $33 million each year thereafter. The first two years will have a lower amount of additional revenues due to time needed for implementation of the new system.

The Department expects to award the contract for the integrated revenue system by February 1, 2012, with the contractor expected to be on-site within 30-45 days. The Department will only pay for an accepted deliverable when the state has received sufficient benefits to pay for it. In FY12 and early FY13, hardware and software deliverables will be completed and benefits will begin accruing. The Department received $1 million appropriation authority in Fiscal Year 2012. We anticipate that the Department will have received deliverables and that sufficient benefits will be generated to require payment of $11 million in FY13.

CORE DECISION ITEM

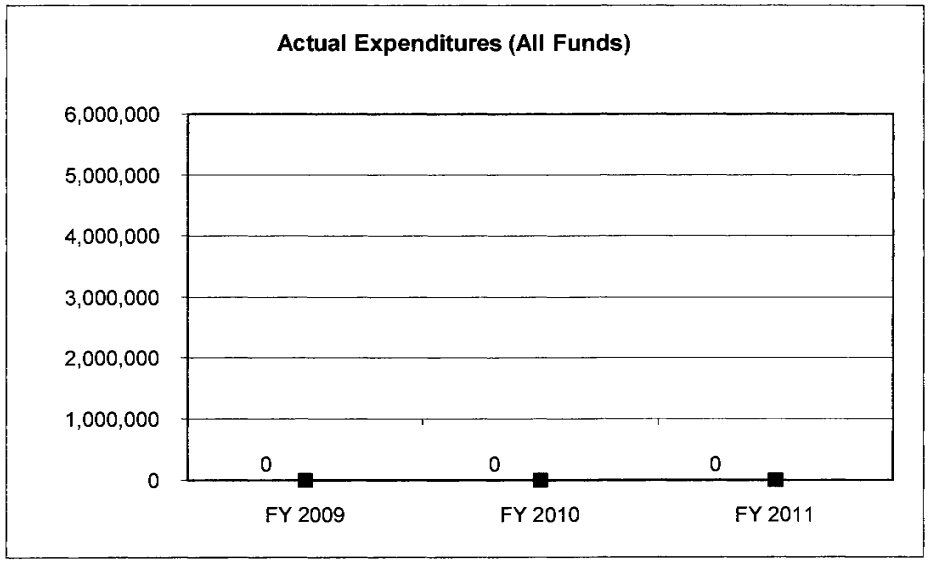
Department of Revenue | **Budget Unit** 86116C
Taxation Division
Core - Integrated Tax System

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 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	0	0	0	1,000,000
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



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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
INTEGRATED TAX SYSTEM

5. CORE RECONCILIATION DETAIL

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

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
INTEGRATED TAX SYSTEM								
CORE								
PROFESSIONAL SERVICES	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL - EE	**0**	**0.00**	**1,000,000**	**0.00**	**1,000,000**	**0.00**	**1,000,000**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$1,000,000**	**0.00**	**$1,000,000**	**0.00**	**$1,000,000**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$1,000,000**	**0.00**	**$1,000,000**	**0.00**	**$1,000,000**	**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: 5 OF 10

Department of Revenue | **Budget Unit 86116C**
Taxation Division
DI Name: Tax Integrated System | **DI# 1860001**

1. AMOUNT OF REQUEST

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	6,000,000	0	0	6,000,000	EE	11,000,000	0	0	11,000,000
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**6,000,000**	**0**	**0**	**6,000,000**	**Total**	**11,000,000**	**0**	**0**	**11,000,000**
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	x	Program Expansion		Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue	Budget Unit 86116C
Taxation Division	
DI Name: Tax Integrated System DI# 1860001	

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.

The Department contracted for a study 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 Fiscal Year 2010.

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 estimated additional revenues for the first five years of more than $105 million, with $33 million each year thereafter. The first two years will have a lower amount of additional collections due to time needed for implementation of the new system.

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

The Department expects to award the contract for the integrated revenue by February 1, 2012, with the contractor expected to be on-site within 30-45 days. The Department will only pay for an accepted deliverable when the state has received sufficient benefits to pay for it. In FY12 and early FY13, hardware and software deliverables will be completed and benefits will begin accruing. The Department received $1 million appropriation authority in FY12. We anticipate that the Department will have received deliverables and that sufficient benefits will be generated to require payment of $11 million in FY13.

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue **Budget Unit 86116C**
Taxation Division
DI Name: Tax Integrated System **DI# 1860001**

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	6,000,000						6,000,000		
Total EE	**6,000,000**		**0**		**0**		**6,000,000**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**6,000,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**6,000,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue
Taxation Division
DI Name: Tax Integrated System DI# 1860001

Budget Unit 86116C

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	11,000,000						11,000,000		
Total EE	**11,000,000**		**0**		**0**		**11,000,000**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**11,000,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**11,000,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue	Budget Unit 86116C
Taxation Division	
DI Name: Tax Integrated System 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
INTEGRATED TAX SYSTEM								
DOR Integrated Tax System - 1860001								
PROFESSIONAL SERVICES	0	0.00	0	0.00	6,000,000	0.00	11,000,000	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**6,000,000**	**0.00**	**11,000,000**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$6,000,000**	**0.00**	**$11,000,000**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$6,000,000**	**0.00**	**$11,000,000**	**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

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	123,251	5.01	518,777	22.05	518,777	22.05	518,777	22.05
DEPT OF REVENUE	43,396	0.97	199,141	5.00	199,141	5.00	199,141	5.00
MOTOR VEHICLE COMMISSION	255,559	9.92	274,374	10.00	274,374	10.00	274,374	10.00
DEPT OF REVENUE INFORMATION	262,799	10.33	289,915	11.00	500	0.00	500	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	2,206	0.00	2,206	0.00	2,206	0.00
TOTAL - PS	685,005	26.23	1,284,413	48.05	994,998	37.05	994,998	37.05
EXPENSE & EQUIPMENT								
GENERAL REVENUE	988,249	0.00	761,303	0.00	442,259	0.00	424,390	0.00
DEPT OF REVENUE	287,493	0.00	379,816	0.00	379,816	0.00	379,816	0.00
MOTOR VEHICLE COMMISSION	20,190	0.00	344,604	0.00	344,604	0.00	328,415	0.00
DEPT OF REVENUE INFORMATION	99,708	0.00	199,914	0.00	38,515	0.00	38,515	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	3,000	0.00	3,000	0.00	2,850	0.00
TOTAL - EE	1,395,640	0.00	1,688,637	0.00	1,208,194	0.00	1,173,986	0.00
TOTAL	**2,080,645**	**26.23**	**2,973,050**	**48.05**	**2,203,192**	**37.05**	**2,168,984**	**37.05**
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	4,756	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	1,826	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	2,516	0.00
DEPT OF REVENUE INFORMATION	0	0.00	0	0.00	0	0.00	5	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	0	0.00	20	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	9,123	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**9,123**	**0.00**
GRAND TOTAL	**$2,080,645**	**26.23**	**$2,973,050**	**48.05**	**$2,203,192**	**37.05**	**$2,178,107**	**37.05**

CORE DECISION ITEM

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

Budget Unit 86120C

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	GR	Federal	Other	Total
PS	518,777	199,141	277,080	994,998
EE	442,259	379,816	386,119	1,208,194
PSD	0	0	0	0
TRF	0	0	0	0
Total	961,036	578,957	663,199	2,203,192
FTE	22.05	5.00	10.00	37.05
Est. Fringe	*263,020*	*100,964*	*140,480*	*504,464*

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 Specialty Plate Fund (0775)

FY 2013 Governor's Recommendation

	GR	Federal	Other	Total
PS	518,777	199,141	277,080	994,998
EE	424,390	379,816	369,780	1,173,986
PSD	0	0	0	0
TRF	0	0	0	0
Total	943,167	578,957	646,860	2,168,984
FTE	22.05	5.00	10.00	37.05
Est. Fringe	*263,020*	*100,964*	*140,480*	*504,464*

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 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)

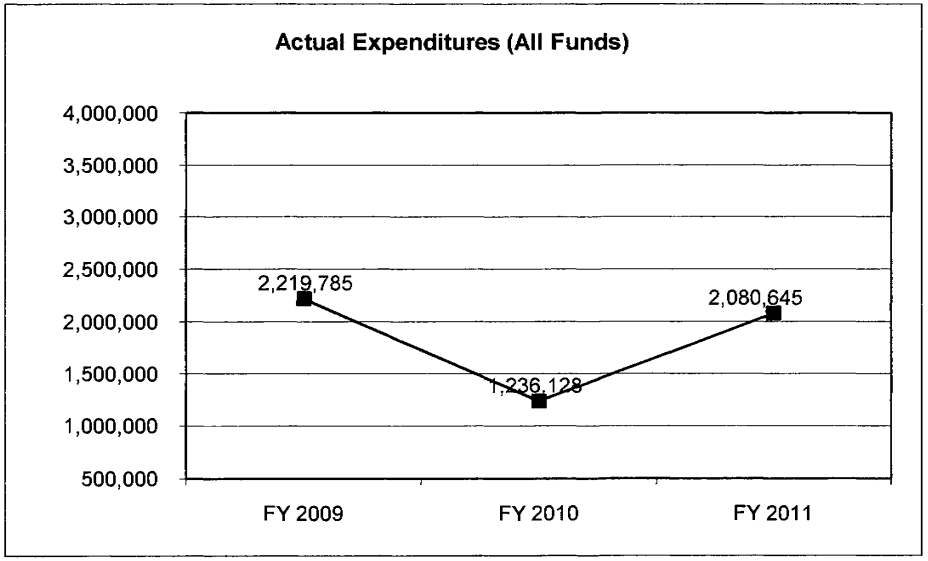
Driver License Program
Motor Vehicle Registration Program
Motor Vehicle Title Program
Motor Vehicle Dealer Registration Program

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	2,654,341	2,190,048	2,814,147	2,973,050
Less Reverted (All Funds)	(89,921)	(102,003)	(9,676)	N/A
Budget Authority (All Funds)	2,564,420	2,088,045	2,804,471	N/A
Actual Expenditures (All Funds)	2,219,785	1,236,128	2,080,645	N/A
Unexpended (All Funds)	344,635	851,917	723,826	N/A
Unexpended, by Fund:				
General Revenue	33,673	0	1	N/A
Federal	279,051	523,240	248,068	N/A
Other	31,911	328,677	475,757	N/A
	(1)	(1)	(1)	



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

NOTES:

(1) 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	48.05	518,777	199,141	566,495	1,284,413	
			EE	0.00	761,303	379,816	547,518	1,688,637	
			Total	**48.05**	**1,280,080**	**578,957**	**1,114,013**	**2,973,050**	
DEPARTMENT CORE ADJUSTMENTS									
Core Reduction	271	1718	PS	(11.00)	0	0	(289,415)	(289,415)	DOR Information Fund reduction per Amendment 3
Core Reduction	271	1719	EE	0.00	0	0	(161,399)	(161,399)	DOR Information Fund reduction per Amendment 3
Core Reallocation	812	1711	EE	0.00	(199,611)	0	0	(199,611)	GR replacement of DOR Information Fund per Amendement 3. Transfer to Postage.
Core Reallocation	815	1711	EE	0.00	(119,433)	0	0	(119,433)	GR Replacement of DOR Information Fund per Amendment 3. Transfer to Administration Division.
NET DEPARTMENT CHANGES				**(11.00)**	**(319,044)**	**0**	**(450,814)**	**(769,858)**	
DEPARTMENT CORE REQUEST									
			PS	37.05	518,777	199,141	277,080	994,998	
			EE	0.00	442,259	379,816	386,119	1,208,194	
			Total	**37.05**	**961,036**	**578,957**	**663,199**	**2,203,192**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS									
Core Reduction	1294	1715	EE	0.00	0	0	(16,189)	(16,189)	
Core Reduction	1294	1723	EE	0.00	0	0	(150)	(150)	
Core Reduction	1294	1711	EE	0.00	(17,869)	0	0	(17,869)	
NET GOVERNOR CHANGES				**0.00**	**(17,869)**	**0**	**(16,339)**	**(34,208)**	
GOVERNOR'S RECOMMENDED CORE									
			PS	37.05	518,777	199,141	277,080	994,998	

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
MOTOR VEH & DRIVER LICENSING

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	424,390	379,816	369,780	1,173,986	
	Total	**37.05**	**943,167**	**578,957**	**646,860**	**2,168,984**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	3,329	0.15	0	0.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	1.00	0	1.00	0	1.00
OFFICE SUPPORT ASST (KEYBRD)	49,116	2.08	318,583	10.63	192,004	6.63	192,004	6.63
SR OFC SUPPORT ASST (KEYBRD)	35,014	1.35	0	1.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	141,557	3.00	141,557	3.00	141,557	3.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	53,292	1.00	53,292	1.00	53,292	1.00
TRAINING TECH I	83	0.00	0	0.00	0	0.00	0	0.00
TRAINING TECH II	2,825	0.08	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	1,103	0.00	1,103	0.00	1,103	0.00
MANAGEMENT ANALYSIS SPEC II	16,175	0.38	500	0.00	500	0.00	500	0.00
PLANNER III	319	0.01	0	0.00	0	0.00	0	0.00
APPEALS REFEREE II	26	0.00	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	5,665	0.19	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL III	186	0.00	0	0.00	0	0.00	0	0.00
REVENUE SECTION SUPV	66,423	1.92	39,884	1.00	39,884	1.00	39,884	1.00
TELEPHONE INFO OPERATOR I REV	7,562	0.33	0	0.00	0	0.00	0	0.00
TELEPHONE INFO OPERATOR II REV	8,320	0.33	0	0.00	0	0.00	0	0.00
REVENUE FIELD SERVICES COOR	1,070	0.03	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH I	142,357	6.15	116,693	5.00	116,693	5.00	116,693	5.00
REVENUE PROCESSING TECH II	329,750	12.96	454,859	20.42	292,023	14.42	292,023	14.42
REVENUE MANAGER, BAND 1	2,630	0.05	23,726	1.00	23,726	1.00	23,726	1.00
REVENUE MANAGER, BAND 2	13,299	0.21	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	856	0.01	134,216	4.00	134,216	4.00	134,216	4.00
TOTAL - PS	**685,005**	**26.23**	**1,284,413**	**48.05**	**994,998**	**37.05**	**994,998**	**37.05**
TRAVEL, IN-STATE	1,203	0.00	8,160	0.00	8,160	0.00	8,102	0.00
TRAVEL, OUT-OF-STATE	1,360	0.00	5,009	0.00	5,009	0.00	5,009	0.00
SUPPLIES	973,823	0.00	786,308	0.00	442,196	0.00	408,196	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	3,010	0.00	3,010	0.00	2,860	0.00
COMMUNICATION SERV & SUPP	0	0.00	28,597	0.00	23,597	0.00	23,597	0.00
PROFESSIONAL SERVICES	417,875	0.00	724,867	0.00	600,036	0.00	600,036	0.00
M&R SERVICES	395	0.00	44,617	0.00	41,617	0.00	41,617	0.00
COMPUTER EQUIPMENT	939	0.00	0	0.00	0	0.00	0	0.00

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
MOTORIZED EQUIPMENT	0	0.00	10	0.00	10	0.00	10	0.00
OFFICE EQUIPMENT	0	0.00	71,682	0.00	68,682	0.00	68,682	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	45	0.00	15	0.00	15	0.00	15	0.00
MISCELLANEOUS EXPENSES	0	0.00	10,807	0.00	10,307	0.00	10,307	0.00
REBILLABLE EXPENSES	0	0.00	10	0.00	10	0.00	10	0.00
TOTAL - EE	**1,395,640**	**0.00**	**1,688,637**	**0.00**	**1,208,194**	**0.00**	**1,173,986**	**0.00**
GRAND TOTAL	**$2,080,645**	**26.23**	**$2,973,050**	**48.05**	**$2,203,192**	**37.05**	**$2,168,984**	**37.05**
GENERAL REVENUE	**$1,111,500**	**5.01**	**$1,280,080**	**22.05**	**$961,036**	**22.05**	**$943,167**	**22.05**
FEDERAL FUNDS	**$330,889**	**0.97**	**$578,957**	**5.00**	**$578,957**	**5.00**	**$578,957**	**5.00**
OTHER FUNDS	**$638,256**	**20.25**	**$1,114,013**	**21.00**	**$663,199**	**10.00**	**$646,860**	**10.00**

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	Taxation	Admin	Legal	Postage	Total
GR	2,645,593		95,841	446,889	149,976	3,338,299
Federal	330,888			103,943		434,831
Other	1,198,703	184,995	323,411	1,404,061	506,089	3,617,259
Total	4,175,184	184,995	419,252	1,954,893	656,065	7,390,389

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 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 and 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.

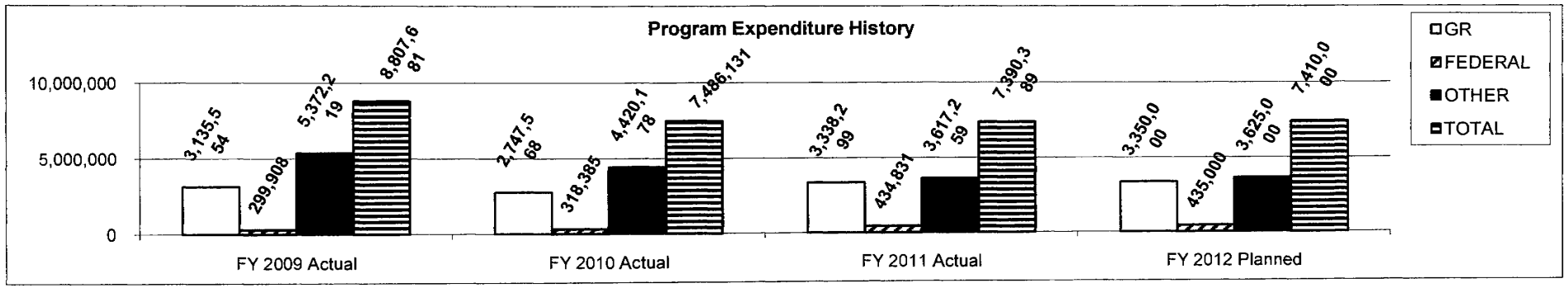
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Issuance	$16.5	$13.9	$13.4
Reinstatement	$2.6	$2.9	$2.1

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Initial	371,325	355,460	385,550
Renewal	808,017	734,435	603,143
Non-driver	172,662	173,748	171,509
Total	1,352,004	1,263,643	1,160,202

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	Taxation	Admin	Legal	Postage	Total
GR	3,102,924		81,614	5,014	236,601	3,426,153
Federal	0					0
Other	2,797,250	54,977	275,403	16,919	798,400	3,942,949
Total	5,900,174	54,977	357,017	21,933	1,035,001	7,369,102

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.

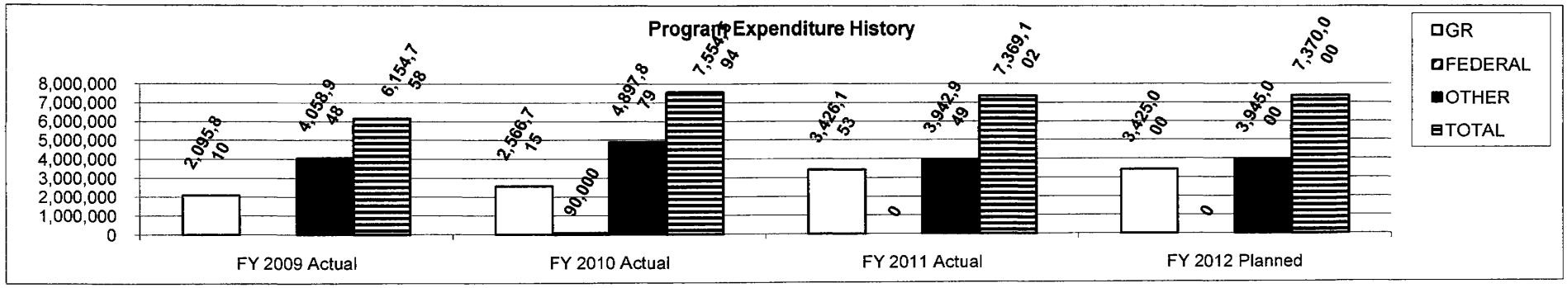
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$162.40	$165.71	$159.36

7b. Provide an efficiency measure.

N/A

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

Number of registrations produced (in millions)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Annual	1.94	2.09	2.07
Biennial	1.56	1.75	1.76

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	Taxation	Admin	Legal	Postage	Total
GR	937,381		180,973	57,157	210,151	1,385,662
Federal	0					0
Other	2,688,623	168,391	610,682	192,874	709,143	4,369,713
Total	3,626,004	168,391	791,655	250,031	919,294	5,755,375

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.

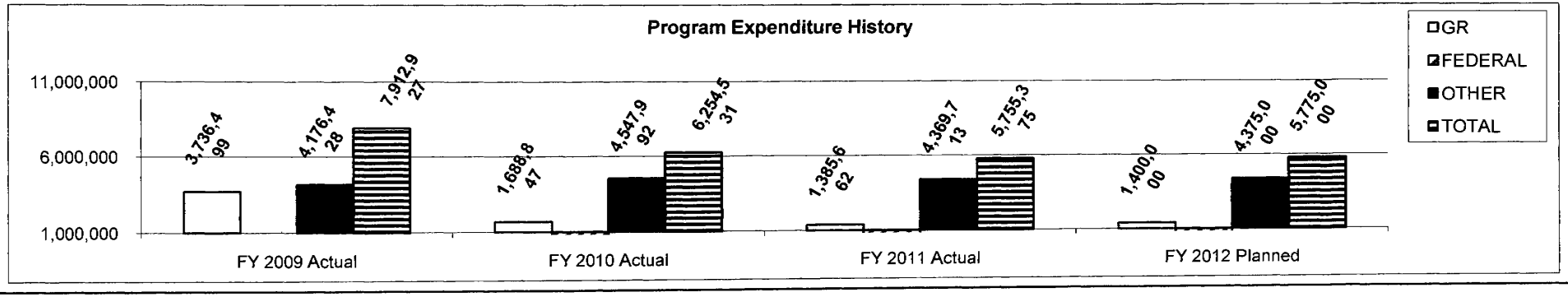
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$537.50	$638.88	$587.95

7b. Provide an efficiency measure.

N/A

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

Number of titles produced (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.83	1.77	1.80

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	Taxation	Admin	Legal	Postage	Total
GR	37,022					37,022
Federal						0
Other	282,429	12,740	53,189	363,710	35,104	747,172
Total	319,451	12,740	53,189	363,710	35,104	784,194

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.

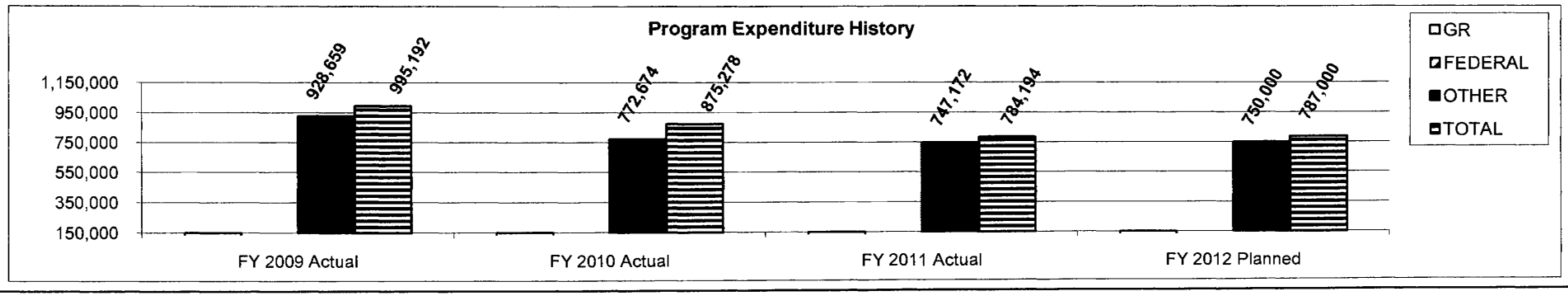
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$967,132	$939,138	$933,655

7b. Provide an efficiency measure.

N/A

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

Total number of dealerships licensed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
6,518	6,174	6,345

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

N/A

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LEGAL SERVICES DIVISION

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LEGAL SERVICES								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,340,953	34.85	1,411,010	36.15	1,411,010	36.15	1,411,010	36.15
DEPT OF REVENUE	81,826	2.19	195,824	5.00	195,824	5.00	195,824	5.00
MOTOR VEHICLE COMMISSION	346,874	8.94	455,981	11.00	455,981	11.00	455,981	11.00
TOTAL - PS	1,769,653	45.98	2,062,815	52.15	2,062,815	52.15	2,062,815	52.15
EXPENSE & EQUIPMENT								
GENERAL REVENUE	135,014	0.00	138,835	0.00	138,835	0.00	133,499	0.00
DEPT OF REVENUE	80,020	0.00	70,000	0.00	70,000	0.00	70,000	0.00
MOTOR VEHICLE COMMISSION	24,664	0.00	36,077	0.00	36,077	0.00	35,298	0.00
TOTAL - EE	239,698	0.00	244,912	0.00	244,912	0.00	238,797	0.00
TOTAL	**2,009,351**	**45.98**	**2,307,727**	**52.15**	**2,307,727**	**52.15**	**2,301,612**	**52.15**
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	12,937	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	1,796	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	4,179	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	18,912	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**18,912**	**0.00**
Tobacco Settlement Compliance - 1860008								
PERSONAL SERVICES								
TOBACCO CONTROL SPECIAL	0	0.00	0	0.00	0	0.00	41,040	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	41,040	0.00
EXPENSE & EQUIPMENT								
TOBACCO CONTROL SPECIAL	0	0.00	0	0.00	0	0.00	3,323	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	3,323	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**44,363**	**0.00**
GRAND TOTAL	**$2,009,351**	**45.98**	**$2,307,727**	**52.15**	**$2,307,727**	**52.15**	**$2,364,887**	**52.15**

CORE DECISION ITEM

Department of Revenue
Legal Services Division
Core - Legal Services

Budget Unit 86130C

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	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	*715,382*	*99,283*	*231,182*	*1,045,847*

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 2013 Governor's Recommendation

	GR	Federal	Other	Total
PS	1,411,010	195,824	455,981	2,062,815
EE	133,499	70,000	35,298	238,797
PSD	0	0	0	0
TRF	0	0	0	0
Total	**1,544,509**	**265,824**	**491,279**	**2,301,612**
FTE	**36.15**	**5.00**	**11.00**	**52.15**
Est. Fringe	*715,382*	*99,283*	*231,182*	*1,045,847*

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)

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 and performing audits of contracted license offices and department operations. Additional 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

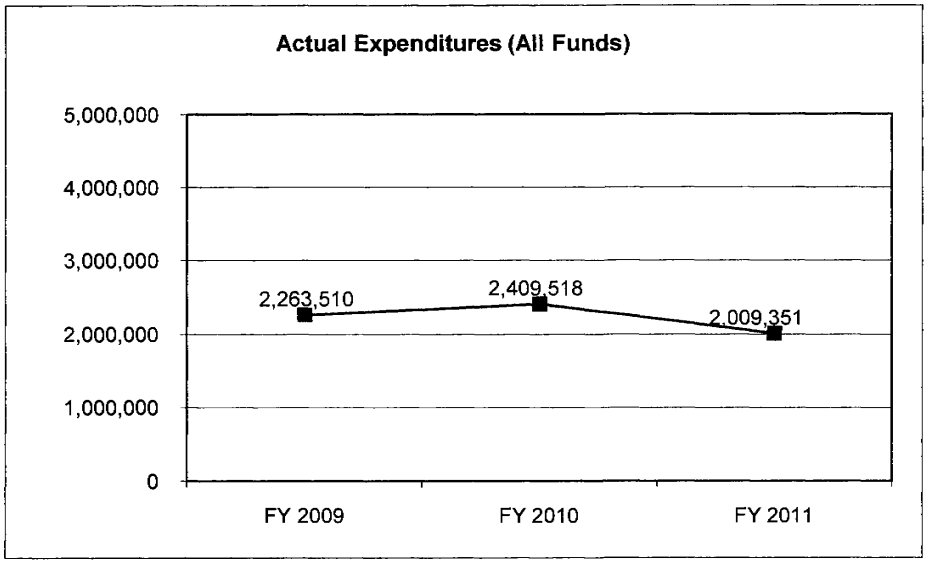
CORE DECISION ITEM

Department of Revenue
Legal Services Division
Core - Legal Services

Budget Unit 86130C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	2,513,749	2,738,651	2,347,668	2,307,727
Less Reverted (All Funds)	(183,240)	(159,817)	(93,661)	N/A
Budget Authority (All Funds)	2,330,509	2,578,834	2,254,007	N/A
Actual Expenditures (All Funds)	2,263,510	2,409,518	2,009,351	N/A
Unexpended (All Funds)	66,999	169,316	244,656	N/A
Unexpended, by Fund:				
General Revenue	4,264	1,769	158	N/A
Federal	27,094	103,198	123,978	N/A
Other	35,641	64,349	120,520	N/A
	(1)	(1), (2)	(1), (3)	



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

NOTES:
(1) Additional divisional costs are included in the Department's Highway Collections budget unit.
(2) Appropriation decreased $36,000 using Department flexibility and increased $110,000 for federal fund grant awards.
(3) Appropriation increased $20,000 for federal fund grant awards.

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	1,411,010	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**	
DEPARTMENT CORE REQUEST								
		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**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1296 1746	EE	0.00	0	0	(779)	(779)	
Core Reduction	1296 1740	EE	0.00	(5,336)	0	0	(5,336)	
NET GOVERNOR CHANGES			**0.00**	**(5,336)**	**0**	**(779)**	**(6,115)**	
GOVERNOR'S RECOMMENDED CORE								
		PS	52.15	1,411,010	195,824	455,981	2,062,815	
		EE	0.00	133,499	70,000	35,298	238,797	
		Total	**52.15**	**1,544,509**	**265,824**	**491,279**	**2,301,612**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LEGAL SERVICES								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	55,903	1.65	64,826	1.74	64,826	1.74	64,826	1.74
OFFICE SUPPORT ASST (KEYBRD)	24,323	0.96	18,628	1.20	18,628	1.20	18,628	1.20
SR OFC SUPPORT ASST (KEYBRD)	178,234	7.03	174,420	6.40	182,205	6.40	182,205	6.40
EXECUTIVE II	18,434	0.54	12,934	0.38	12,934	0.38	12,934	0.38
MANAGEMENT ANALYSIS SPEC I	53	0.00	0	0.00	0	0.00	0	0.00
INVESTIGATOR I	10,760	0.36	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	415,334	11.32	574,792	14.40	574,792	14.40	574,792	14.40
INVESTIGATOR III	113,661	2.31	123,984	3.00	123,984	3.00	123,984	3.00
REVENUE PROCESSING TECH II	1,110	0.04	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH III	195,063	6.84	142,040	5.48	142,040	5.48	142,040	5.48
INVESTIGATION MGR B3	30,148	0.45	33,612	0.50	33,612	0.50	33,612	0.50
DIVISION DIRECTOR	32,247	0.45	37,514	0.40	29,729	0.40	29,729	0.40
ASSOCIATE COUNSEL	95,404	2.10	306,752	2.80	176,752	2.80	176,752	2.80
PARALEGAL	34,655	1.21	40,874	1.38	40,874	1.38	40,874	1.38
LEGAL COUNSEL	128,498	3.08	187,200	6.85	317,200	6.85	317,200	6.85
SENIOR COUNSEL	173,754	3.14	66,803	2.84	66,803	2.84	66,803	2.84
MANAGING COUNSEL	179,240	2.68	197,411	3.00	197,411	3.00	197,411	3.00
APPELLATE COUNSEL	45,000	1.00	0	0.00	45,000	1.00	45,000	1.00
SPECIAL ASST PROFESSIONAL	18,707	0.39	20,043	0.40	20,043	0.40	20,043	0.40
SPECIAL ASST OFFICE & CLERICAL	19,125	0.43	15,982	0.38	15,982	0.38	15,982	0.38
SPECIAL ASST SERVICE MAINT	0	0.00	45,000	1.00	0	0.00	0	0.00
TOTAL - PS	**1,769,653**	**45.98**	**2,062,815**	**52.15**	**2,062,815**	**52.15**	**2,062,815**	**52.15**
TRAVEL, IN-STATE	28,314	0.00	36,465	0.00	36,465	0.00	35,642	0.00
TRAVEL, OUT-OF-STATE	5,846	0.00	12,910	0.00	12,908	0.00	12,732	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	125,643	0.00	106,619	0.00	106,619	0.00	102,143	0.00
PROFESSIONAL DEVELOPMENT	9,932	0.00	22,801	0.00	22,701	0.00	22,061	0.00
COMMUNICATION SERV & SUPP	15,399	0.00	19,216	0.00	19,216	0.00	19,216	0.00
PROFESSIONAL SERVICES	12,065	0.00	19,346	0.00	22,246	0.00	22,246	0.00
M&R SERVICES	9,782	0.00	18,001	0.00	15,002	0.00	15,002	0.00
MOTORIZED EQUIPMENT	23,682	0.00	0	0.00	1,101	0.00	1,101	0.00
OFFICE EQUIPMENT	5,766	0.00	1,001	0.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LEGAL SERVICES								
CORE								
OTHER EQUIPMENT	1,188	0.00	0	0.00	100	0.00	100	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
EQUIPMENT RENTALS & LEASES	206	0.00	51	0.00	52	0.00	52	0.00
MISCELLANEOUS EXPENSES	1,875	0.00	7,501	0.00	7,501	0.00	7,501	0.00
TOTAL - EE	**239,698**	**0.00**	**244,912**	**0.00**	**244,912**	**0.00**	**238,797**	**0.00**
GRAND TOTAL	**$2,009,351**	**45.98**	**$2,307,727**	**52.15**	**$2,307,727**	**52.15**	**$2,301,612**	**52.15**
GENERAL REVENUE	**$1,475,967**	**34.85**	**$1,549,845**	**36.15**	**$1,549,845**	**36.15**	**$1,544,509**	**36.15**
FEDERAL FUNDS	**$161,846**	**2.19**	**$265,824**	**5.00**	**$265,824**	**5.00**	**$265,824**	**5.00**
OTHER FUNDS	**$371,538**	**8.94**	**$492,058**	**11.00**	**$492,058**	**11.00**	**$491,279**	**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	Taxation	Postage	Total
GR	46,191	0	127,863	1,940,917	105,189	2,220,160
Federal						0
Other						0
Total	46,191	0	127,863	1,940,917	105,189	2,220,160

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.

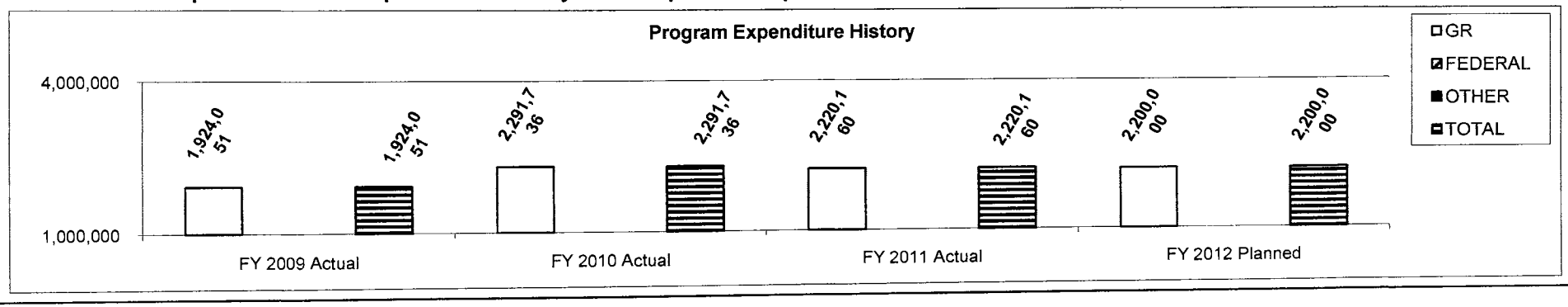
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$364.3	$287.7	$385.6

7b. Provide an efficiency measure.

N/A

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

Number of returns processed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
183,792	173,748	160,479

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	Taxation	Postage	Total
GR					
FEDERAL					-
OTHER	80,787	24,694	266,205	12,986	384,672
TOTAL	80,787	24,694	266,205	12,986	384,672

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.

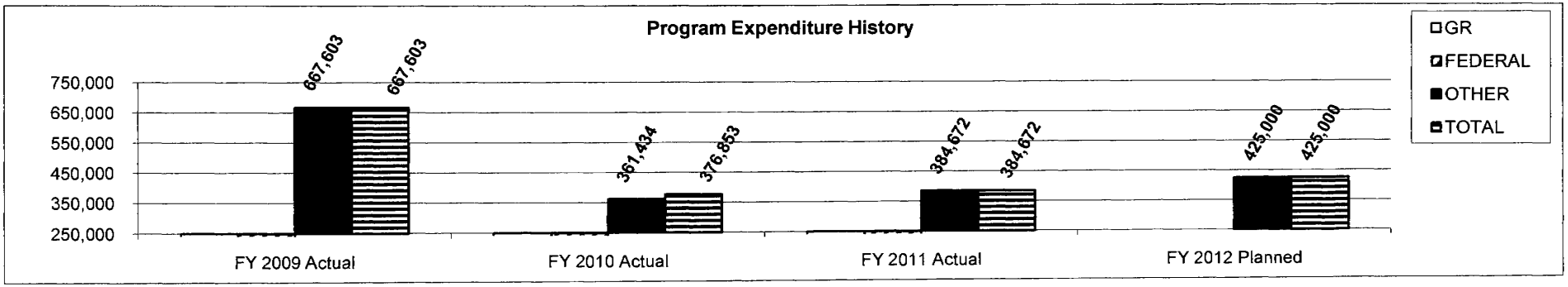
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$717.0	$720.8	$719.7

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.0	1.0	1.0

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

Number of returns filed

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Paper	8,732	7,905	7,697
EDI	773	1,173	1,315
Total	9,505	9,078	9,012

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	Taxation	Admin	Postage	Total
GR	504,592	0	6,516,990	1,030,602	3,101,235	11,153,419
Federal						0
Other						0
Total	504,592	0	6,516,990	1,030,602	3,101,235	11,153,419

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.

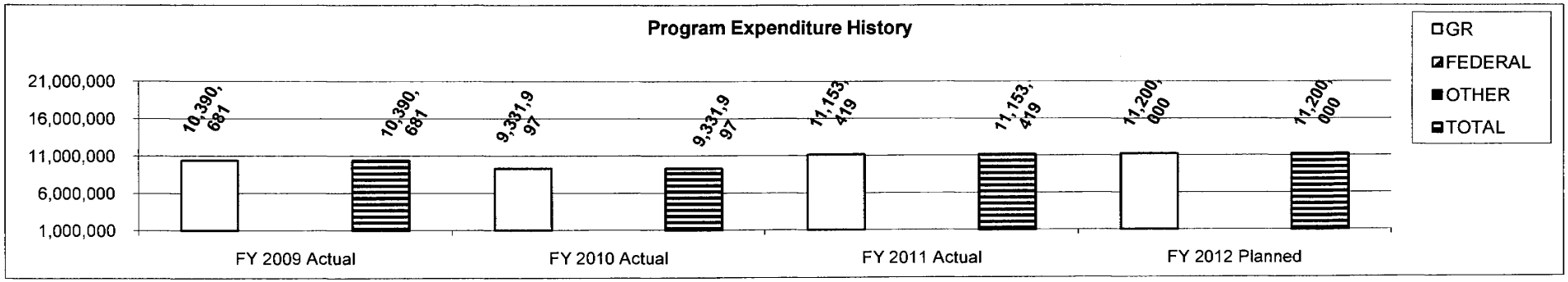
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$4.9	$4.4	$4.6

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 2009 Actual	FY 2010 Actual	FY 2011 Actual
Total	2.95	2.87	2.91
Paper	1.20	1.06	0.86
Electronic	1.74	1.81	2.05

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	Taxation	Admin	Postage	Total
GR	13,368	0	858,879	61,075	31,836	965,158
Federal						0
Other						0
Total	13,368	0	858,879	61,075	31,836	965,158

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.

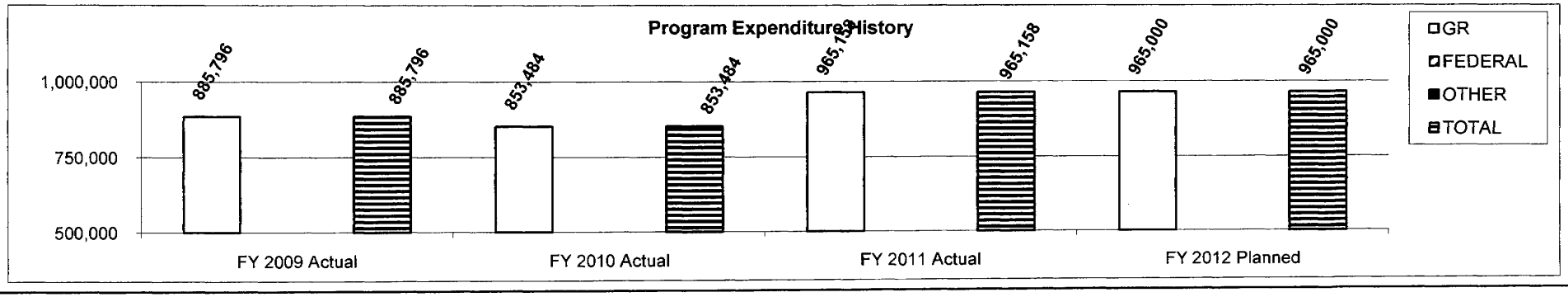
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in 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 2009 Actual	FY 2010 Actual	FY 2011 Actual
Paper	3.5	3.2	3.49
Electronic	3.5	3.2	3.49

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

Number of claims processed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
259,876	249,450	246,227

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	Taxation	Admin	Postage	Total
GR	681,705	0	10,402,121	739,387	490,151	12,313,364
Federal						0
Other	136,060		549,495	147,575	97,829	930,959
Total	817,765	0	10,951,616	886,962	587,980	13,244,323

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 out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

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

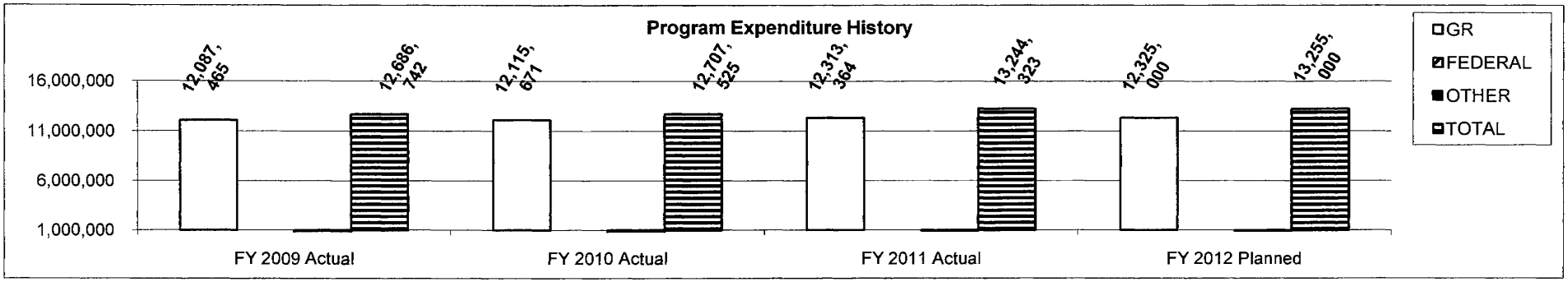
PROGRAM DESCRIPTION

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

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

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$1.88	$1.79	$1.80

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.12	1.14	1.51

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 2009 Actual	FY 2010 Actual	FY 2011 Actual
772,194	781,798	773,130

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	Taxation	MV/DL	Postage	Admin	Total
GR	446,889		2,645,593	149,976	95,841	3,338,299
Federal	103,943		330,888			434,831
Other	1,404,061	184,995	1,198,703	506,089	323,411	3,617,259
Total	1,954,893	184,995	4,175,184	656,065	419,252	7,390,389

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 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 and 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.

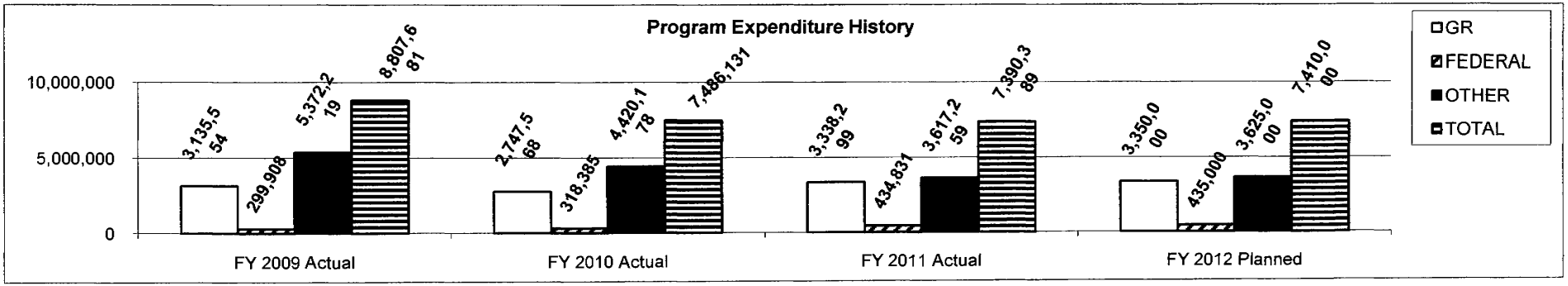
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Issuance	$16.5	$13.9	$13.4
Reinstatement	$2.6	$2.9	$2.1

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Initial	371,325	355,460	385,550
Renewal	808,017	734,435	603,143
Non-driver	172,662	173,748	171,509
Total	1,352,004	1,263,643	1,160,202

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	Taxation	MV/DL	Admin	Postage	Total
GR			37,022			37,022
Federal						0
Other	363,710	12,740	282,429	53,189	35,104	747,172
Total	363,710	12,740	319,451	53,189	35,104	784,194

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.

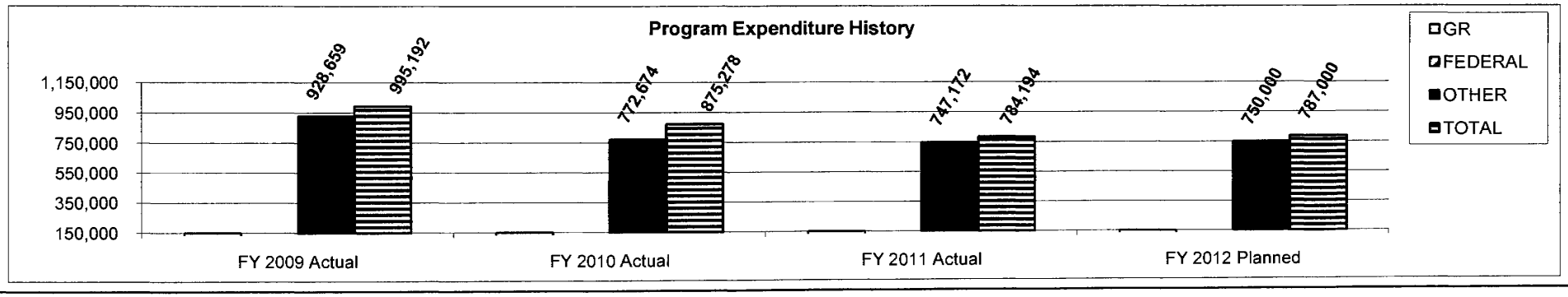
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$967,132	$939,138	$933,655

7b. Provide an efficiency measure.

N/A

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

Total number of dealerships licensed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
6,518	6,174	6,345

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	Taxation	MV/DL	Postage	Admin	Total
GR	5,014		3,102,924	236,601	81,614	3,426,153
Federal						0
Other	16,919	54,977	2,797,250	798,400	275,403	3,942,949
Total	21,933	54,977	5,900,174	1,035,001	357,017	7,369,102

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.

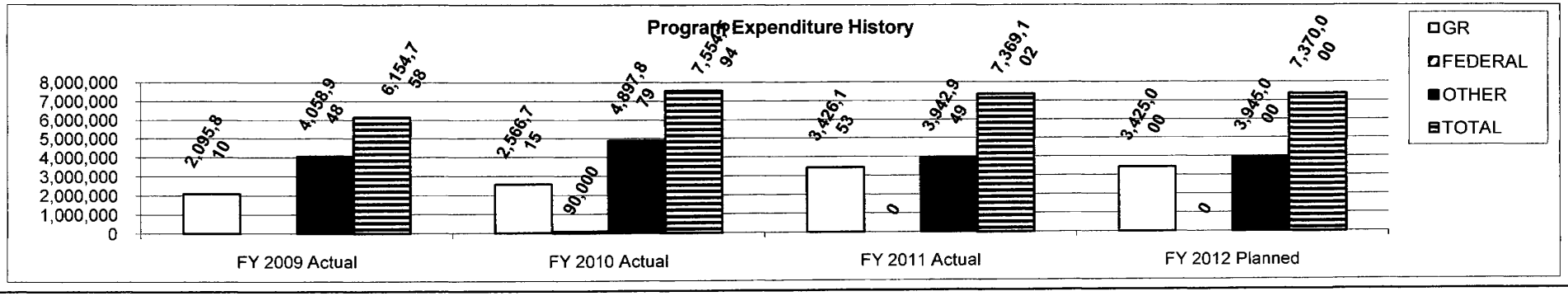
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$162.40	$165.71	$159.36

7b. Provide an efficiency measure.

N/A

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

Number of registrations produced (in millions)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Annual	1.94	2.09	2.07
Biennial	1.56	1.75	1.76

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	Taxation	MV/DL	Admin	Postage	Total
GR	57,157		937,381	180,973	210,151	1,385,662
Federal	0					0
Other	192,874	168,391	2,688,623	610,682	709,143	4,369,713
Total	250,031	168,391	3,626,004	791,655	919,294	5,755,375

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.

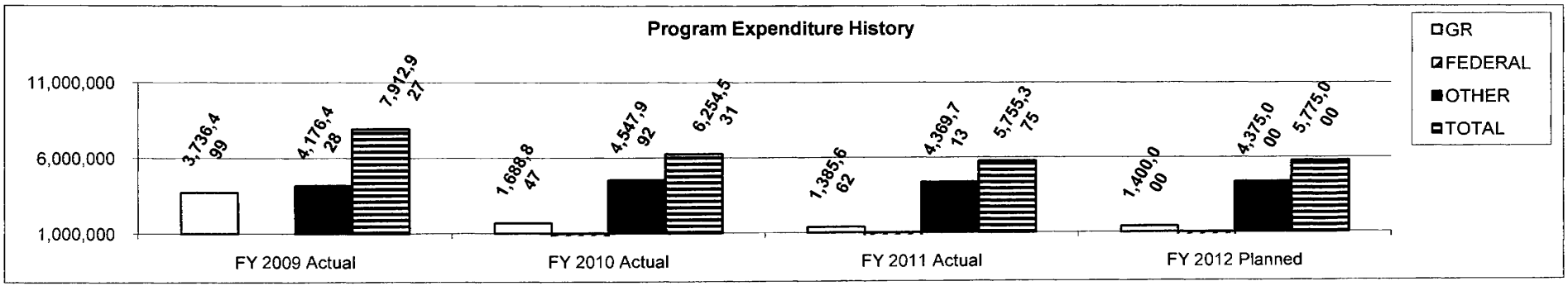
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$537.50	$638.88	$587.95

7b. Provide an efficiency measure.

N/A

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

Number of titles produced (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.83	1.77	1.80

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

N/A

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue | **Budget Unit 86130C**
Legal Services Division
DI Name: Tobacco Settlement Agreement Compliance DI# 1860008

1. AMOUNT OF REQUEST

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	41,040	41,040
EE	0	0	0	0	EE	0	0	3,323	3,323
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**	**Total**	**0**	**0**	**44,363**	**44,363**
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*	*9,452*	*9,452*

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: 0984 Tobacco Control Special Fund

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.

SB884, passed in the 95th General Assembly, is complementary legislation to the Master Settlement Agreement, the agreement entered into in 1998 by the State and leading U.S. tobacco product manufacturers. SB884 established the duty of the director of revenue to maintain a directory of tobacco product manufacturers and brand families on the Department of Revenue website. The law also provides the director with regulatory and investigatory authority to enforce its provisions and establishes the Tobacco Control Special Fund, which shall consist of money collected pursuant to the new law and can only be spent for the purpose of enforcing the new law. The tobacco directory presently lists about 30 manufacturers and more than 12,000 brands; the products are sold through 183 licensed wholesalers, 90 of which are located in the state, and 9,000 retailers throughout the state. Enforcement of the new law includes inspection and investigation of the wholesalers and retail outlets. Now that the Department has begun enforcement work under SB884, it has become apparent that the investigatory piece in particular is much larger and more complex than originally anticipated. With an appropriation to expend monies from the Tobacco Control Special Fund, the Department could better enforce the provisions of the law and ensure compliance with the Master Settlement Agreement.

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit 86130C
Legal Services Division	
DI Name: Tobacco Settlement Agreement Compliance 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.)

The Department assumes the additional inspections can be added to current Investigator caseloads. However, the Investigators will incur approximately 10 hours a month in overtime.

Average Investigator II Salary (including Overtime) x 13 Investigators	$342	
10 hours/month	x 120	hours
Total Personal Services	**$41,040**	
Expense & Equipment		
Motor Fuel Costs (1,065 miles x 12 months x $0.26 Fleet Rate)	**$3,323**	

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									
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: _____ OF _____

Department of Revenue **Budget Unit 86130C**
Legal Services Division
DI Name: Tobacco Settlement Agreement Compliance 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	
100 - Personal Services					41,040		41,040	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**41,040**	**0.0**	**41,040**	**0.0**	**0**
190 - Supplies					3,323		3,323		
Total EE	**0**		**0**		**3,323**		**3,323**		**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**	**44,363**	**0.0**	**44,363**	**0.0**	**0**

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit 86130C
Legal Services Division	
DI Name: Tobacco Settlement Agreement Compliance 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.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LEGAL SERVICES								
Tobacco Settlement Compliance - 1860008								
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	41,040	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**41,040**	**0.00**
SUPPLIES	0	0.00	0	0.00	0	0.00	3,323	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**3,323**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$44,363**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$44,363**	**0.00**

ADMINISTRATION DIVISION

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ADMINISTRATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,209,937	33.28	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 ENFORCEMENT FUND	17,316	0.52	24,372	0.88	24,372	0.88	24,372	0.88
TOTAL - PS	1,252,879	34.58	1,322,492	39.66	1,322,492	39.66	1,322,492	39.66
EXPENSE & EQUIPMENT								
GENERAL REVENUE	354,615	0.00	144,450	0.00	263,883	0.00	258,705	0.00
DEPT OF REVENUE	3,092,595	0.00	5,970,006	0.00	5,970,006	0.00	5,970,006	0.00
CHILD SUPPORT ENFORCEMENT FUND	1,793,688	0.00	2,599,841	0.00	2,599,841	0.00	2,589,841	0.00
DEPT OF REVENUE INFORMATION	119,358	0.00	119,433	0.00	0	0.00	0	0.00
TOTAL - EE	5,360,256	0.00	8,833,730	0.00	8,833,730	0.00	8,818,552	0.00
PROGRAM-SPECIFIC								
DEPT OF REVENUE INFORMATION	4	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	4	0.00	0	0.00	0	0.00	0	0.00
TOTAL	**6,613,139**	**34.58**	**10,156,222**	**39.66**	**10,156,222**	**39.66**	**10,141,044**	**39.66**
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	11,437	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	465	0.00
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	0	0.00	224	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	12,126	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**12,126**	**0.00**
Adobe LiveCycle Maintenance - 1860006								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	58,240	0.00	58,240	0.00
TOTAL - EE	0	0.00	0	0.00	58,240	0.00	58,240	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**58,240**	**0.00**	**58,240**	**0.00**
GRAND TOTAL	**$6,613,139**	**34.58**	**$10,156,222**	**39.66**	**$10,214,462**	**39.66**	**$10,211,410**	**39.66**

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CORE DECISION ITEM

Department of Revenue
Administration Division
Core - Administration

Budget Unit 86135C

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	GR	Federal	Other	Total
PS	1,247,362	50,758	24,372	1,322,492
EE	263,883	5,970,006	2,599,841	8,833,730
PSD	0	0	0	0
TRF	0	0	0	0
Total	**1,511,245**	**6,020,764**	**2,624,213**	**10,156,222**
FTE	**37.04**	**1.74**	**0.88**	**39.66**
Est. Fringe	*632,413*	*25,734*	*12,357*	*670,503*

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)

FY 2013 Governor's Recommendation

	GR	Federal	Other	Total
PS	1,247,362	50,758	24,372	1,322,492
EE	258,705	5,970,006	2,589,841	8,818,552
PSD	0	0	0	0
TRF	0	0	0	0
Total	**1,506,067**	**6,020,764**	**2,614,213**	**10,141,044**
FTE	**37.04**	**1.74**	**0.88**	**39.66**
Est. Fringe	*632,413*	*25,734*	*12,357*	*670,503*

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

Other Funds:

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

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 government 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 personnel, training, and communication functions to maintain effective employee relations. The division provides service and support in the areas of procurement, child support oversight, mail processing, archiving, stores, vehicle pool maintenance, and 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)

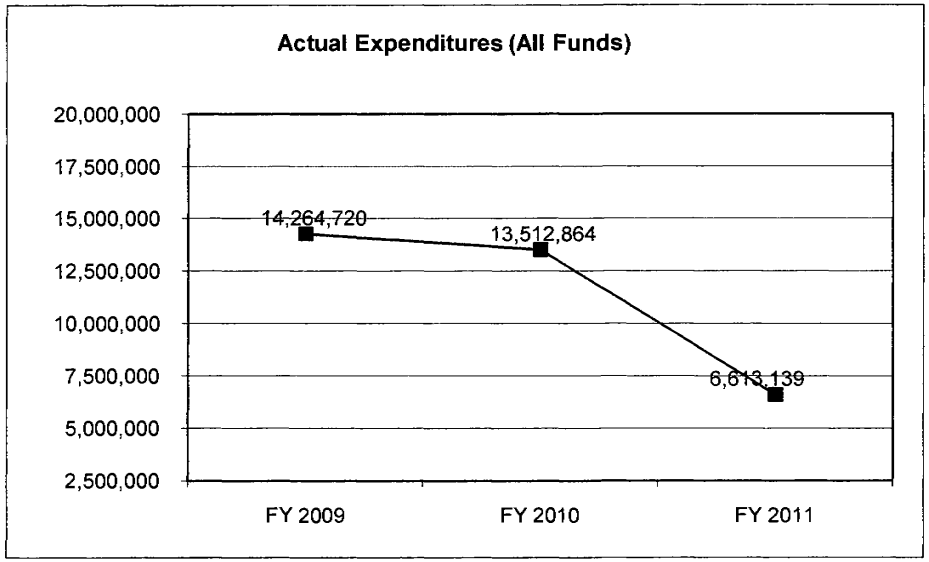
Child Support Program
Corporate Tax Program
Fuel Tax Program
Personal Tax Program
Property Tax Program
Sales Tax Program
Driver License Program
Motor Vehicle Dealer Registration Program
Motor Vehicle Registration Program
Motor Vehicle Title Program

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	19,627,783	18,213,398	10,334,472	10,156,222
Less Reverted (All Funds)	(1,786,664)	(1,013,433)	(5,505)	N/A
Budget Authority (All Funds)	17,841,119	17,199,965	10,328,967	N/A
Actual Expenditures (All Funds)	14,264,720	13,512,864	6,613,139	N/A
Unexpended (All Funds)	3,576,399	3,687,101	3,715,828	N/A
Unexpended, by Fund:				
General Revenue	187,747	2,203	6	N/A
Federal	2,688,747	2,875,870	2,902,543	N/A
Other	699,905	809,028	813,279	N/A
	(1), (2), (4)	(2), (4)	(3), (4)	



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

NOTES:
(1) Appropriation decreased $500,000 using Department flexibility.
(2) Expenditures in Fiscal Years 2009 and 2010 include the Field Compliance Bureau. This bureau was transferred to the Taxation Division in Fiscal Year 2011.
(3) Appropriation increased $165,709 using Department flexibility.
(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	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**	
DEPARTMENT CORE ADJUSTMENTS									
Core Reduction	817	1758	EE	0.00	0	0	(119,433)	(119,433)	DOR Information Fund reduction per Amendment 3.
Core Reallocation	805	1751	PS	0.00	0	0	0	(0)	Administration Division core reallocation.
Core Reallocation	818	1752	EE	0.00	119,433	0	0	119,433	GR replacement of DOR Information Fund per Amendment 3. Transfer from Division of Motor Vehicle and Driver Licensing.
NET DEPARTMENT CHANGES				**0.00**	**119,433**	**0**	**(119,433)**	**0**	
DEPARTMENT CORE REQUEST									
			PS	39.66	1,247,362	50,758	24,372	1,322,492	
			EE	0.00	263,883	5,970,006	2,599,841	8,833,730	
			Total	**39.66**	**1,511,245**	**6,020,764**	**2,624,213**	**10,156,222**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS									
Core Reduction	1298	3647	EE	0.00	0	0	(10,000)	(10,000)	
Core Reduction	1298	1752	EE	0.00	(5,178)	0	0	(5,178)	
NET GOVERNOR CHANGES				**0.00**	**(5,178)**	**0**	**(10,000)**	**(15,178)**	
GOVERNOR'S RECOMMENDED CORE									
			PS	39.66	1,247,362	50,758	24,372	1,322,492	

DEPARTMENT OF REVENUE
ADMINISTRATION DIVISION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	258,705	5,970,006	2,589,841	8,818,552	
	Total	**39.66**	**1,506,067**	**6,020,764**	**2,614,213**	**10,141,044**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ADMINISTRATION DIVISION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	15,499	0.46	69,452	2.40	69,452	2.40	69,452	2.40
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	31,022	1.05	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	203,947	8.55	108,212	5.88	148,663	6.93	148,663	6.93
PRINTING/MAIL TECHNICIAN II	91,316	3.30	91,256	3.15	91,256	3.15	91,256	3.15
PRINTING/MAIL TECHNICIAN IV	16,229	0.48	14,701	0.38	14,701	0.38	14,701	0.38
PRINTING/MAIL CUSTOMER SVC REP	17,263	0.47	20,815	0.38	20,815	0.38	20,815	0.38
STOREKEEPER I	23,542	0.91	11,109	0.17	11,109	0.17	11,109	0.17
SUPPLY MANAGER I	12,523	0.35	13,659	0.38	13,659	0.38	13,659	0.38
PROCUREMENT OFCR II	14,806	0.35	17,574	0.38	17,574	0.38	17,574	0.38
ACCOUNT CLERK II	11,888	0.45	82,131	6.73	86,881	6.73	86,881	6.73
AUDITOR II	18,803	0.50	0	0.00	0	0.00	0	0.00
AUDITOR I	51,810	1.51	28,622	1.00	28,622	1.00	28,622	1.00
ACCOUNTANT I	87,136	2.71	79,978	2.85	79,978	2.85	79,978	2.85
ACCOUNTANT II	19,899	0.50	15,787	0.45	15,787	0.45	15,787	0.45
ACCOUNTANT III	20,803	0.53	15,361	0.38	15,361	0.38	15,361	0.38
PERSONNEL OFCR I	22,469	0.49	27,910	0.38	27,910	0.38	27,910	0.38
HUMAN RELATIONS OFCR II	16,829	0.35	19,235	0.40	19,235	0.40	19,235	0.40
PERSONNEL ANAL II	36,573	0.93	26,925	0.76	26,925	0.76	26,925	0.76
PUBLIC INFORMATION COOR	15,696	0.35	17,126	0.38	17,126	0.38	17,126	0.38
EXECUTIVE II	19,746	0.46	23,116	0.38	23,116	0.38	23,116	0.38
MANAGEMENT ANALYSIS SPEC I	0	0.00	10,351	0.20	10,351	0.20	10,351	0.20
MANAGEMENT ANALYSIS SPEC II	14,339	0.35	22,375	0.40	22,375	0.40	22,375	0.40
PERSONNEL CLERK	18,708	0.63	26,740	0.79	14,908	0.60	14,908	0.60
LABOR SPV	7,236	0.26	10,824	0.38	10,824	0.38	10,824	0.38
MOTOR VEHICLE DRIVER	13,728	0.55	35,851	1.38	35,851	1.38	35,851	1.38
GRAPHIC ARTS SPEC II	11,954	0.33	0	0.00	0	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	34,641	1.00	34,641	1.00	34,641	1.00
REVENUE PROCESSING TECH III	12,101	0.44	20,493	0.62	20,493	0.62	20,493	0.62
FACILITIES OPERATIONS MGR B2	18,837	0.33	21,106	0.38	21,106	0.38	21,106	0.38
FISCAL & ADMINISTRATIVE MGR B1	41,676	0.94	63,076	1.38	63,076	1.38	63,076	1.38
FISCAL & ADMINISTRATIVE MGR B2	20,777	0.35	22,665	0.38	22,665	0.38	22,665	0.38
FISCAL & ADMINISTRATIVE MGR B3	23,878	0.33	27,289	0.38	27,289	0.38	27,289	0.38

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ADMINISTRATION DIVISION								
CORE								
HUMAN RESOURCES MGR B2	15,791	0.33	29,750	0.38	20,250	0.38	20,250	0.38
STATE DEPARTMENT DIRECTOR	57,750	0.48	45,568	0.40	45,568	0.40	45,568	0.40
DEPUTY STATE DEPT DIRECTOR	0	0.00	43,967	0.40	43,967	0.40	43,967	0.40
DESIGNATED PRINCIPAL ASST DEPT	63,872	1.12	92,419	1.38	104,251	1.57	104,251	1.57
DIVISION DIRECTOR	42,167	0.53	30,672	0.37	30,672	0.37	30,672	0.37
DESIGNATED PRINCIPAL ASST DIV	3,818	0.04	0	0.00	0	0.00	0	0.00
CLERK	30,912	1.48	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	48,574	0.99	39,435	0.80	39,435	0.80	39,435	0.80
SPECIAL ASST PROFESSIONAL	61,563	0.82	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	20,167	0.50	31,279	0.76	26,600	0.76	26,600	0.76
REGIONAL OFFICE DIRECTOR	3,204	0.03	0	0.00	0	0.00	0	0.00
ASST TO BOARDS & COMMISSIONS	706	0.02	0	0.00	0	0.00	0	0.00
DIRECTOR OF PERFORMANCE REVWS	2,333	0.03	0	0.00	0	0.00	0	0.00
OPERATIONS ASSISTANT	933	0.03	0	0.00	0	0.00	0	0.00
DEP DIR - BOARDS & COMMISSIONS	1,078	0.02	0	0.00	0	0.00	0	0.00
TOTAL - PS	**1,252,879**	**34.58**	**1,322,492**	**39.66**	**1,322,492**	**39.66**	**1,322,492**	**39.66**
TRAVEL, IN-STATE	11,588	0.00	4,187	0.00	4,187	0.00	3,978	0.00
TRAVEL, OUT-OF-STATE	587	0.00	4,353	0.00	4,353	0.00	4,135	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	754,426	0.00	773,519	0.00	773,519	0.00	759,068	0.00
PROFESSIONAL DEVELOPMENT	3,503	0.00	6,000	0.00	6,000	0.00	5,700	0.00
COMMUNICATION SERV & SUPP	6,571	0.00	25,873	0.00	19,873	0.00	19,873	0.00
PROFESSIONAL SERVICES	4,356,230	0.00	8,015,902	0.00	8,021,902	0.00	8,021,902	0.00
HOUSEKEEPING & JANITORIAL SERV	294	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	64,483	0.00	2,240	0.00	2,240	0.00	2,240	0.00
COMPUTER EQUIPMENT	148,728	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	1,737	0.00	1,000	0.00	1,000	0.00	1,000	0.00
OTHER EQUIPMENT	3,041	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	8,618	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

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ADMINISTRATION DIVISION								
CORE								
MISCELLANEOUS EXPENSES	450	0.00	600	0.00	600	0.00	600	0.00
TOTAL - EE	**5,360,256**	**0.00**	**8,833,730**	**0.00**	**8,833,730**	**0.00**	**8,818,552**	**0.00**
REFUNDS	4	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	**4**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$6,613,139**	**34.58**	**$10,156,222**	**39.66**	**$10,156,222**	**39.66**	**$10,141,044**	**39.66**
GENERAL REVENUE	**$1,564,552**	**33.28**	**$1,391,812**	**37.04**	**$1,511,245**	**37.04**	**$1,506,067**	**37.04**
FEDERAL FUNDS	**$3,118,221**	**0.78**	**$6,020,764**	**1.74**	**$6,020,764**	**1.74**	**$6,020,764**	**1.74**
OTHER FUNDS	**$1,930,366**	**0.52**	**$2,743,646**	**0.88**	**$2,624,213**	**0.88**	**$2,614,213**	**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	25	25
Federal	3,118,220	3,118,220
Other	1,811,501	1,811,501
Total	4,929,746	4,929,746

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.

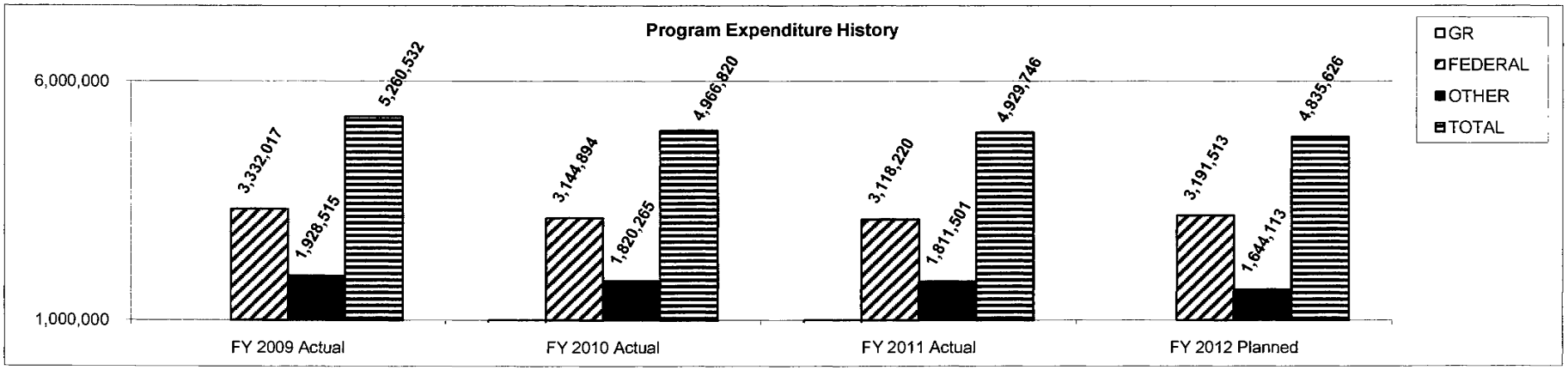
4. Is this a federally mandated program? If yes, please explain.

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

FY2009	FY2010	FY2011
$5,219,364	$4,922,178	$4,886,283

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	FY2009	FY2010	FY2011
Paper Receipts	2,539,193	2,326,583	2,304,435
EFT Receipts	1,422,563	1,553,572	1,637,271
Paper Disbursements	115,682	98,025	98,176
EFT Disbursements	1,355,557	1,263,916	1,218,585
EPC Disbursements	2,169,871	2,197,956	2,283,116
Customer Service Calls	214,604	178,251	151,309

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	Taxation	Legal	Postage	Total
GR	127,863	0	1,940,917	46,191	105,189	2,220,160
Federal						0
Other						0
Total	127,863	0	1,940,917	46,191	105,189	2,220,160

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.

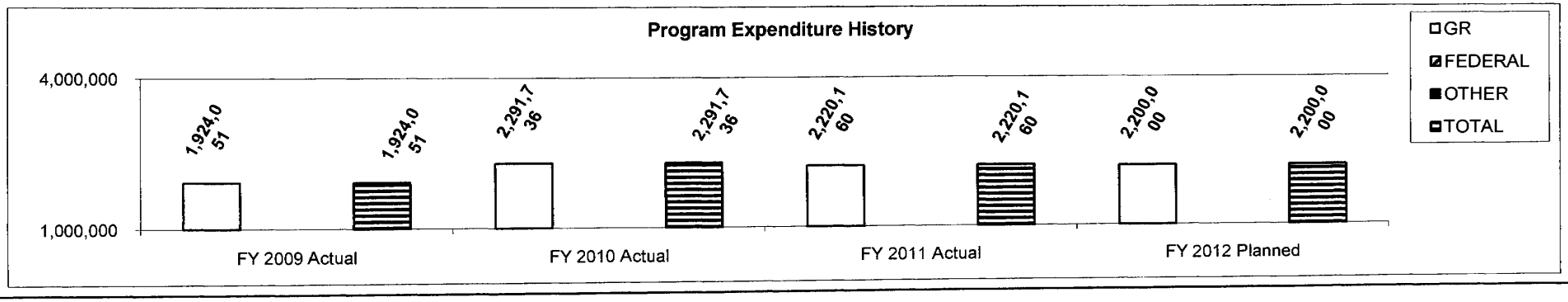
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$364.3	$287.7	$385.6

7b. Provide an efficiency measure.

N/A

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

Number of returns processed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
183,792	173,748	160,479

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	Taxation	Legal	Postage	Total
GR					
FEDERAL					-
OTHER	24,694	266,205	80,787	12,986	384,672
TOTAL	24,694	266,205	80,787	12,986	384,672

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.

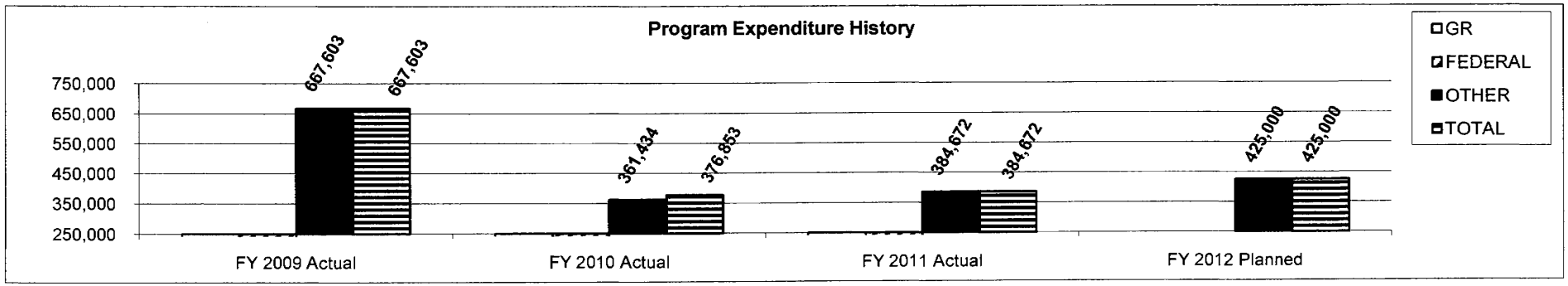
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$717.0	$720.8	$719.7

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.0	1.0	1.0

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

Number of returns filed

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Paper	8,732	7,905	7,697
EDI	773	1,173	1,315
Total	9,505	9,078	9,012

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	Taxation	Legal	Postage	Total
GR	1,030,602	0	6,516,990	504,592	3,101,235	11,153,419
Federal						0
Other						0
Total	1,030,602	0	6,516,990	504,592	3,101,235	11,153,419

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.

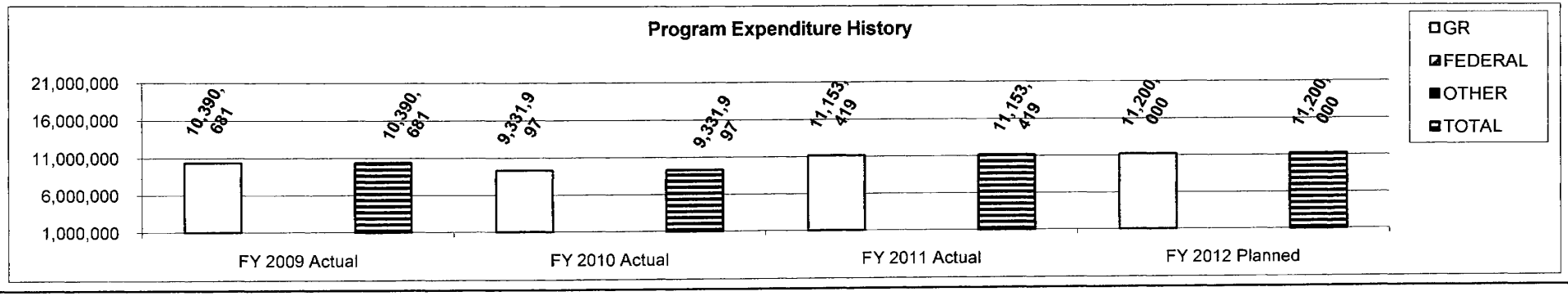
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$4.9	$4.4	$4.6

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 2009 Actual	FY 2010 Actual	FY 2011 Actual
Total	2.95	2.87	2.91
Paper	1.20	1.06	0.86
Electronic	1.74	1.81	2.05

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	Taxation	Legal	Postage	Total
GR	61,075	0	858,879	13,368	31,836	965,158
Federal						0
Other						0
Total	61,075	0	858,879	13,368	31,836	965,158

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.

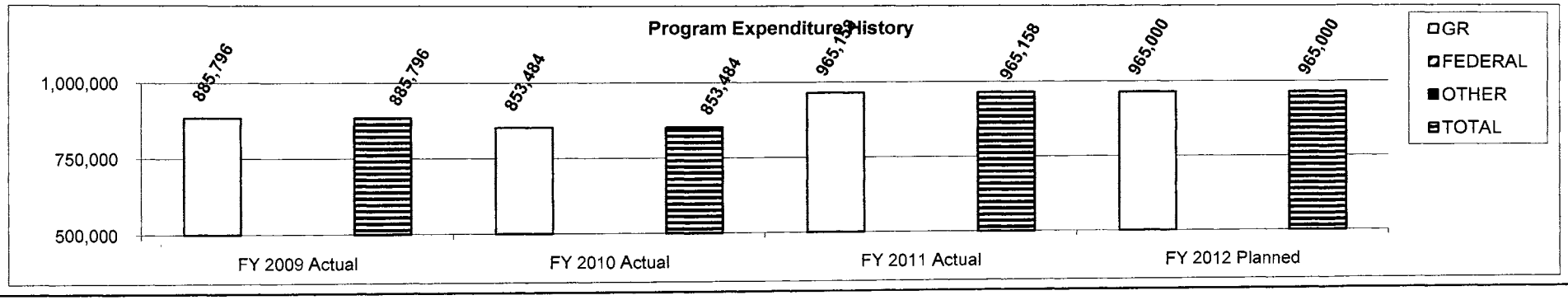
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in 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 2009 Actual	FY 2010 Actual	FY 2011 Actual
Paper	3.5	3.2	3.49
Electronic	3.5	3.2	3.49

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

Number of claims processed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
259,876	249,450	246,227

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	Taxation	Legal	Postage	Total
GR	739,387	0	10,402,121	681,705	490,151	12,313,364
Federal						0
Other	147,575		549,495	136,060	97,829	930,959
Total	886,962	0	10,951,616	817,765	587,980	13,244,323

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 out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

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

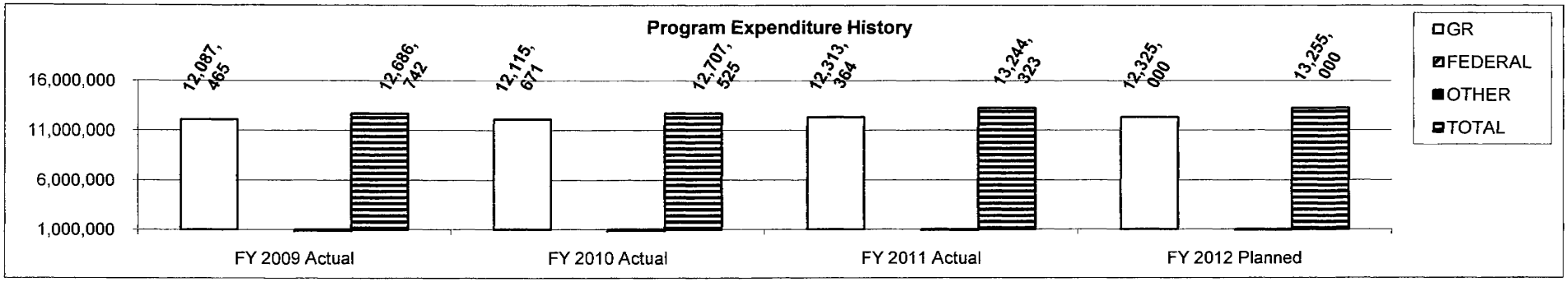
PROGRAM DESCRIPTION

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

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

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$1.88	$1.79	$1.80

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.12	1.14	1.51

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 2009 Actual	FY 2010 Actual	FY 2011 Actual
772,194	781,798	773,130

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	Taxation	MV/DL	Legal	Postage	Total
GR	95,841		2,645,593	446,889	149,976	3,338,299
Federal			330,888	103,943		434,831
Other	323,411	184,995	1,198,703	1,404,061	506,089	3,617,259
Total	419,252	184,995	4,175,184	1,954,893	656,065	7,390,389

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 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 and 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.

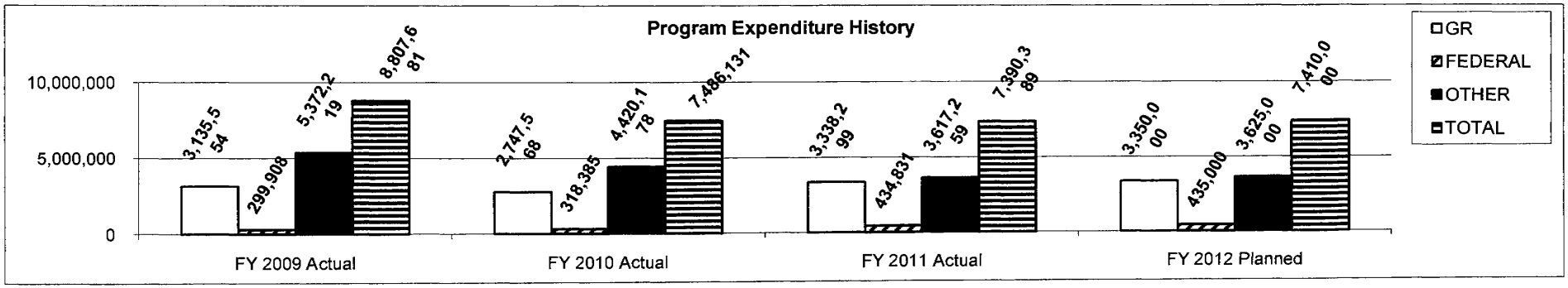
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Issuance	$16.5	$13.9	$13.4
Reinstatement	$2.6	$2.9	$2.1

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Initial	371,325	355,460	385,550
Renewal	808,017	734,435	603,143
Non-driver	172,662	173,748	171,509
Total	1,352,004	1,263,643	1,160,202

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	Taxation	MV/DL	Legal	Postage	Total
GR			37,022			37,022
Federal						0
Other	53,189	12,740	282,429	363,710	35,104	747,172
Total	53,189	12,740	319,451	363,710	35,104	784,194

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.

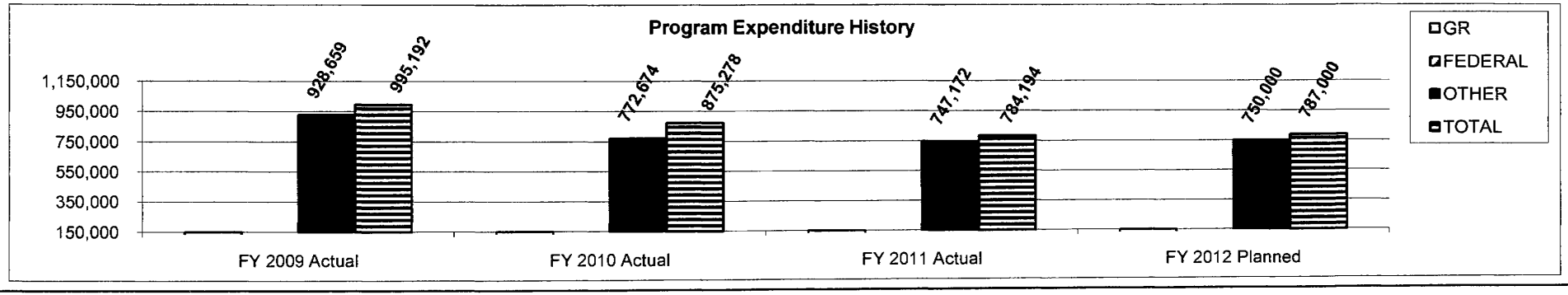
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$967,132	$939,138	$933,655

7b. Provide an efficiency measure.

N/A

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

Total number of dealerships licensed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
6,518	6,174	6,345

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	Taxation	MV/DL	Legal	Postage	Total
GR	81,614		3,102,924	5,014	236,601	3,426,153
Federal						0
Other	275,403	54,977	2,797,250	16,919	798,400	3,942,949
Total	357,017	54,977	5,900,174	21,933	1,035,001	7,369,102

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.

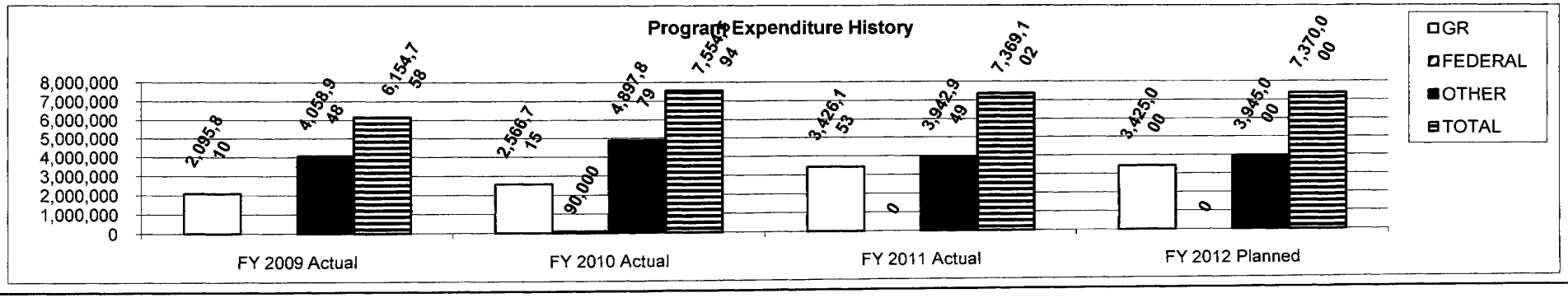
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$162.40	$165.71	$159.36

7b. Provide an efficiency measure.

N/A

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

Number of registrations produced (in millions)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Annual	1.94	2.09	2.07
Biennial	1.56	1.75	1.76

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	Taxation	MV/DL	Legal	Postage	Total
GR	180,973		937,381	57,157	210,151	1,385,662
Federal	0					0
Other	610,682	168,391	2,688,623	192,874	709,143	4,369,713
Total	791,655	168,391	3,626,004	250,031	919,294	5,755,375

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.

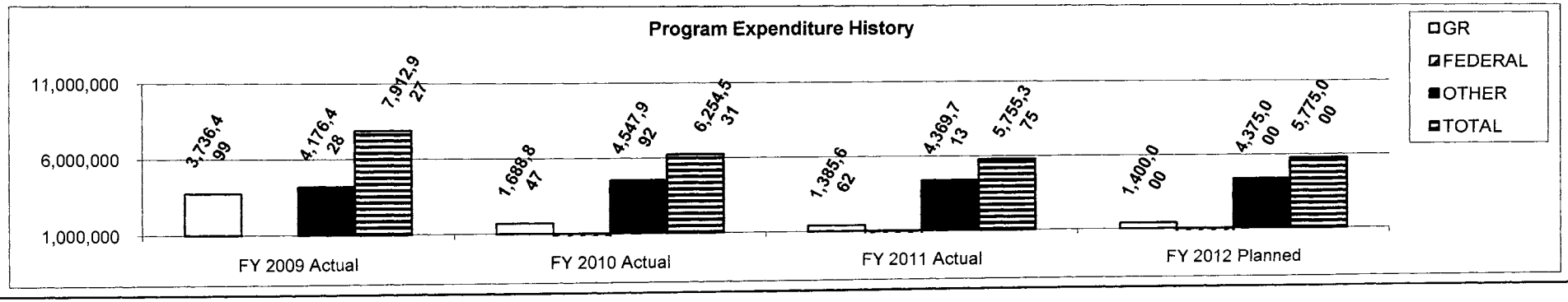
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$537.50	$638.88	$587.95

7b. Provide an efficiency measure.

N/A

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

Number of titles produced (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.83	1.77	1.80

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

N/A

NEW DECISION ITEM
RANK: 10 OF 10

Department of Revenue	**Budget Unit 86135C**
Administration Division	
DI Name: Adobe LiveCycle Maintenance	**DI# 1860006**

1. AMOUNT OF REQUEST

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	58,240	0	0	58,240	EE	58,240	0	0	58,240
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**58,240**	**0**	**0**	**58,240**	**Total**	**58,240**	**0**	**0**	**58,240**
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	x	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 recently purchased Adobe LiveCycle to continue to offer taxpayers fillable and printable forms on the internet. The software will also allow the Department to add 2D bar code functionality to some forms. The first-year maintenance was included in the original purchase price. Adding maintenance going forward will ensure the Department receives the necessary upgrades to offer this valuable service to taxpayers.

NEW DECISION ITEM
RANK: 10 OF 10

Department of Revenue **Budget Unit 86135C**
Administration Division
DI Name: Adobe LiveCycle Maintenance 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.)

The first-year maintenance cost was included in the original purchase price. Maintenance costs going forward total $58,240 according to the statewide contract (Contract number C206026001).

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**
430-Maintenance and Repair Services	58,240						58,240		
Total EE	**58,240**		**0**		**0**		**58,240**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**58,240**	**0.0**	**0**	**0.0**	**0**	**0.0**	**58,240**	**0.0**	**0**

NEW DECISION ITEM
RANK: 10 OF 10

Department of Revenue
Administration Division
DI Name: Adobe LiveCycle Maintenance DI# 1860006

Budget Unit 86135C

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**
430-Maintenance and Repair Services	58,240						58,240		
Total EE	**58,240**		**0**		**0**		**58,240**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**58,240**	**0.0**	**0**	**0.0**	**0**	**0.0**	**58,240**	**0.0**	**0**

NEW DECISION ITEM
RANK: 10 OF 10

Department of Revenue	Budget Unit 86135C
Administration Division	
DI Name: Adobe LiveCycle Maintenance 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ADMINISTRATION DIVISION								
Adobe LiveCycle Maintenance - 1860006								
M&R SERVICES	0	0.00	0	0.00	58,240	0.00	58,240	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**58,240**	**0.00**	**58,240**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$58,240**	**0.00**	**$58,240**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$58,240**	**0.00**	**$58,240**	**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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POSTAGE

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
POSTAGE								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	3,813,733	0.00	3,111,462	0.00	3,311,073	0.00	3,311,053	0.00
HEALTH INITIATIVES	5,373	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	0	0.00	0	0.00
TOTAL - EE	4,064,089	0.00	3,361,818	0.00	3,361,818	0.00	3,361,798	0.00
TOTAL	**4,064,089**	**0.00**	**3,361,818**	**0.00**	**3,361,818**	**0.00**	**3,361,798**	**0.00**
Postage Shortage - 1860004								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	79,059	0.00	234,674	0.00
TOTAL - EE	0	0.00	0	0.00	79,059	0.00	234,674	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**79,059**	**0.00**	**234,674**	**0.00**
GRAND TOTAL	**$4,064,089**	**0.00**	**$3,361,818**	**0.00**	**$3,440,877**	**0.00**	**$3,596,472**	**0.00**

CORE DECISION ITEM

Department of Revenue
Administration Division
Core - Postage

Budget Unit 86150C

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	3,311,073	0	50,745	3,361,818
PSD	0	0	0	0
TRF	0	0	0	0
Total	3,311,073	0	50,745	3,361,818
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 (0275); Motor Vehicle Commission (0588); Conservation Commission (0609)

FY 2013 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	3,311,053	0	50,745	3,361,798
PSD	0	0	0	0
TRF	0	0	0	0
Total	3,311,053	0	50,745	3,361,798
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 (0275); Motor Vehicle Commission (0588); Conservation Commission (0609)

2. CORE DESCRIPTION

The Department of Revenue, through its Mail Service Center and contracted vendors, annually processes more than 12 million pieces of outgoing mail 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 renewals dates of licenses to aid in timely renewal. Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marinecraft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail. Additional postage costs are included in the Highway Collections budget core request.

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

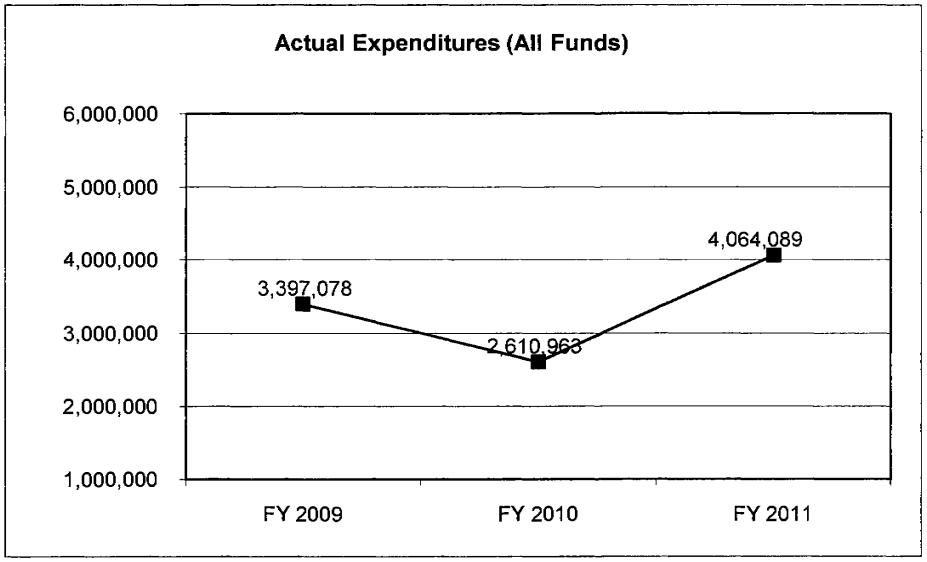
Corporate Tax Program
Fuel Tax Program
Personal Tax Program
Property Tax Program
Sales Tax Program
Driver License Program
Motor Vehicle Dealer Registration Program
Motor Vehicle Registration Program
Motor Vehicle Title

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	3,786,610	2,714,516	4,064,089	3,361,818
Less Reverted (All Funds)	(389,532)	(103,553)	0	0
Budget Authority (All Funds)	3,397,078	2,610,963	4,064,089	3,361,818
Actual Expenditures (All Funds)	3,397,078	2,610,963	4,064,089	0
Unexpended (All Funds)	0	0	0	3,361,818
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
	(1), (2)	(3)	(4), (5)	



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 $3,165,540.
(2) Appropriation increased $500,000 using flexibility.
(3) Expenditures included in the Highway Collection budget unit totaled $2,942,517.
(4) The Department received supplemental postage funding of $1.5 million.
(5) Expenditures included in the Highway Collections budget unit totaled $2,455,033.

Total Postage Expenditures Core and Highway Collections		
$6,562,618	$5,553,480	$6,519,122

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
POSTAGE

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		EE	0.00	3,111,462	0	250,356	3,361,818	
		Total	**0.00**	**3,111,462**	**0**	**250,356**	**3,361,818**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	810 0081	EE	0.00	0	0	(199,611)	(199,611)	DOR Information Fund reduction per Amendment 3.
Core Reallocation	811 0075	EE	0.00	199,611	0	0	199,611	GR replacement of DOR Information Fund per Amendment 3. Transfer from Division of Motor Vehicle and Driver Licensing.
NET DEPARTMENT CHANGES			**0.00**	**199,611**	**0**	**(199,611)**	**0**	
DEPARTMENT CORE REQUEST								
		EE	0.00	3,311,073	0	50,745	3,361,818	
		Total	**0.00**	**3,311,073**	**0**	**50,745**	**3,361,818**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1302 0075	EE	0.00	(20)	0	0	(20)	
NET GOVERNOR CHANGES			**0.00**	**(20)**	**0**	**0**	**(20)**	
GOVERNOR'S RECOMMENDED CORE								
		EE	0.00	3,311,053	0	50,745	3,361,798	
		Total	**0.00**	**3,311,053**	**0**	**50,745**	**3,361,798**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
POSTAGE								
CORE								
TRAVEL, IN-STATE	0	0.00	25	0.00	50	0.00	49	0.00
TRAVEL, OUT-OF-STATE	0	0.00	25	0.00	25	0.00	24	0.00
SUPPLIES	3,733,708	0.00	2,895,473	0.00	2,910,473	0.00	2,910,473	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	360	0.00	360	0.00	342	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	186,667	0.00	284,385	0.00	284,360	0.00	284,360	0.00
M&R SERVICES	135,421	0.00	150,000	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	25,000	0.00	10,000	0.00	10,000	0.00
BUILDING LEASE PAYMENTS	0	0.00	25	0.00	25	0.00	25	0.00
EQUIPMENT RENTALS & LEASES	8,293	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	**4,064,089**	**0.00**	**3,361,818**	**0.00**	**3,361,818**	**0.00**	**3,361,798**	**0.00**
GRAND TOTAL	**$4,064,089**	**0.00**	**$3,361,818**	**0.00**	**$3,361,818**	**0.00**	**$3,361,798**	**0.00**
GENERAL REVENUE	**$3,813,733**	**0.00**	**$3,111,462**	**0.00**	**$3,311,073**	**0.00**	**$3,311,053**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$250,356**	**0.00**	**$250,356**	**0.00**	**$50,745**	**0.00**	**$50,745**	**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	MV/DL	Admin	Legal	Taxation	Total
GR	105,189	0	127,863	46,191	1,940,917	2,220,160
Federal						0
Other						0
Total	105,189	0	127,863	46,191	1,940,917	2,220,160

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.

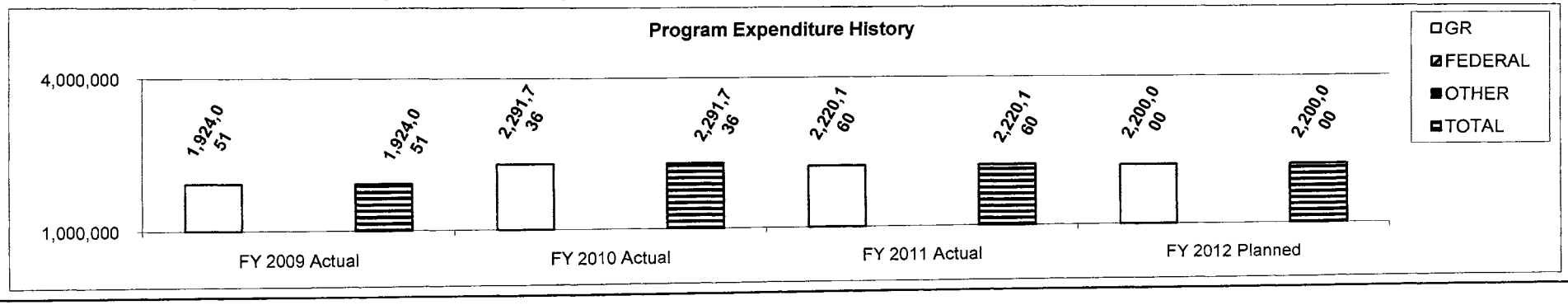
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$364.3	$287.7	$385.6

7b. Provide an efficiency measure.

N/A

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

Number of returns processed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
183,792	173,748	160,479

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	Admin	Legal	Taxation	Total
GR					
FEDERAL					-
OTHER	12,986	24,694	80,787	266,205	384,672
TOTAL	12,986	24,694	80,787	266,205	384,672

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.

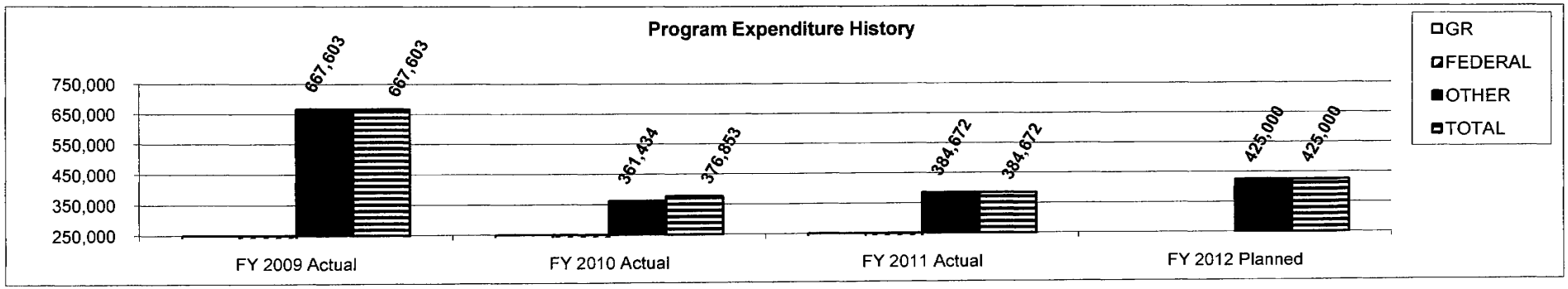
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$717.0	$720.8	$719.7

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.0	1.0	1.0

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

Number of returns filed

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Paper	8,732	7,905	7,697
EDI	773	1,173	1,315
Total	9,505	9,078	9,012

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	Taxation	Admin	Legal	Total
GR	3,101,235	0	6,516,990	1,030,602	504,592	11,153,419
Federal						0
Other						0
Total	3,101,235	0	6,516,990	1,030,602	504,592	11,153,419

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.

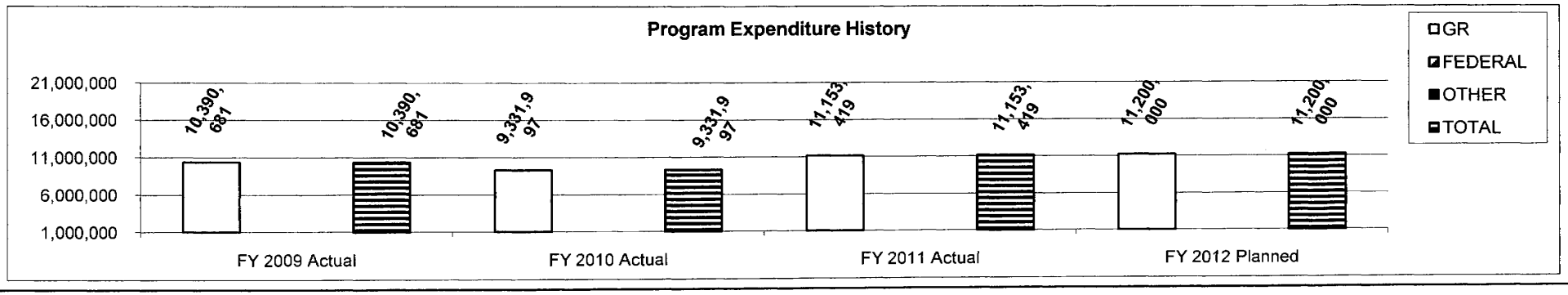
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$4.9	$4.4	$4.6

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 2009 Actual	FY 2010 Actual	FY 2011 Actual
Total	2.95	2.87	2.91
Paper	1.20	1.06	0.86
Electronic	1.74	1.81	2.05

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	Taxation	Admin	Legal	Total
GR	31,836	0	858,879	61,075	13,368	965,158
Federal						0
Other						0
Total	31,836	0	858,879	61,075	13,368	965,158

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.

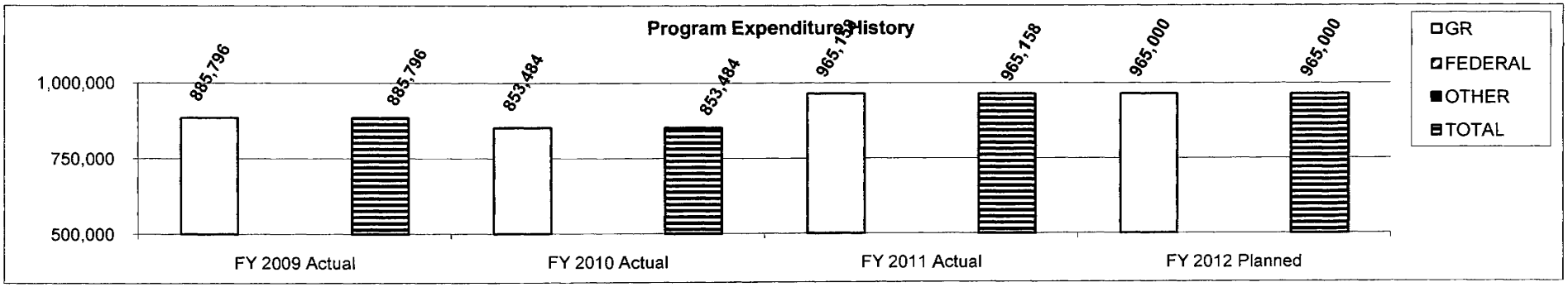
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in 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 2009 Actual	FY 2010 Actual	FY 2011 Actual
Paper	3.5	3.2	3.49
Electronic	3.5	3.2	3.49

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

Number of claims processed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
259,876	249,450	246,227

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	Taxation	Admin	Legal	Total
GR	490,151	0	10,402,121	739,387	681,705	12,313,364
Federal						0
Other	97,829		549,495	147,575	136,060	930,959
Total	587,980	0	10,951,616	886,962	817,765	13,244,323

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 out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

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

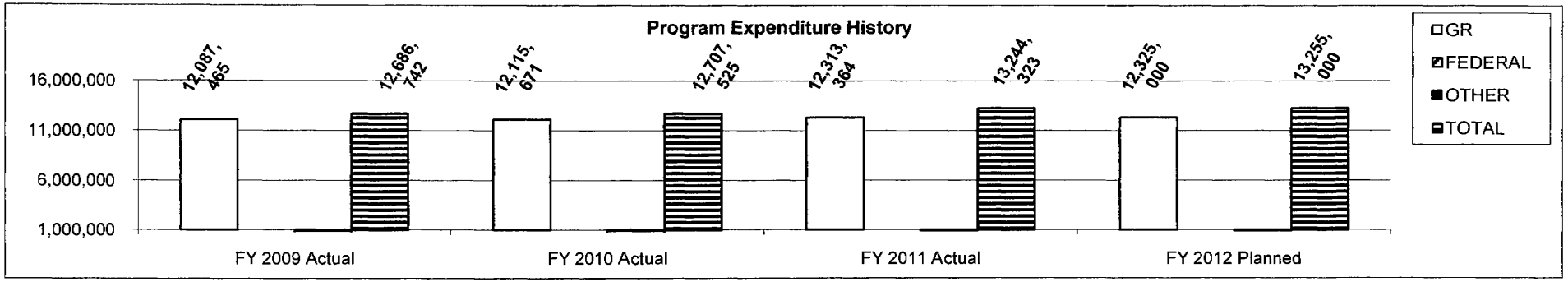
PROGRAM DESCRIPTION

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

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

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$1.88	$1.79	$1.80

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.12	1.14	1.51

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 2009 Actual	FY 2010 Actual	FY 2011 Actual
772,194	781,798	773,130

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	Taxation	MV/DL	Legal	Admin	Total
GR	149,976		2,645,593	446,889	95,841	3,338,299
Federal			330,888	103,943		434,831
Other	506,089	184,995	1,198,703	1,404,061	323,411	3,617,259
Total	656,065	184,995	4,175,184	1,954,893	419,252	7,390,389

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 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 and 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.

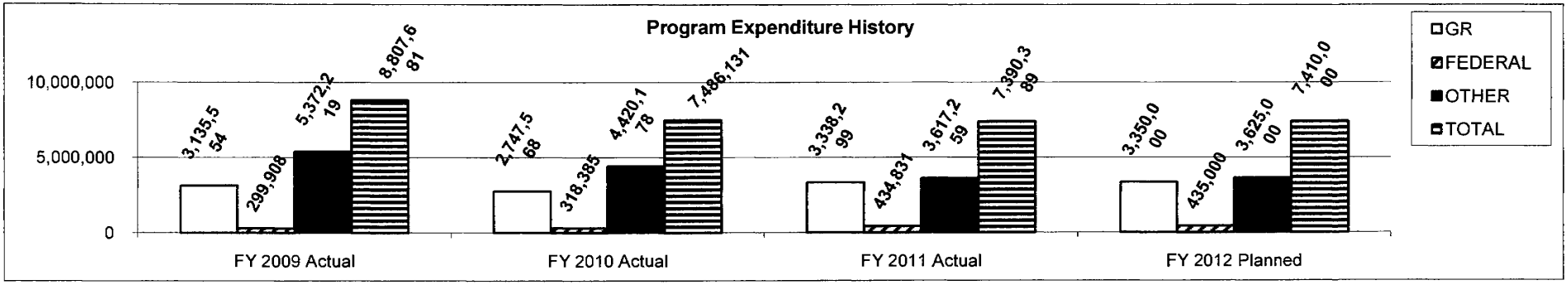
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Issuance	$16.5	$13.9	$13.4
Reinstatement	$2.6	$2.9	$2.1

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Initial	371,325	355,460	385,550
Renewal	808,017	734,435	603,143
Non-driver	172,662	173,748	171,509
Total	1,352,004	1,263,643	1,160,202

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	Taxation	MV/DL	Admin	Legal	Total
GR			37,022			37,022
Federal						0
Other	35,104	12,740	282,429	53,189	363,710	747,172
Total	35,104	12,740	319,451	53,189	363,710	784,194

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.

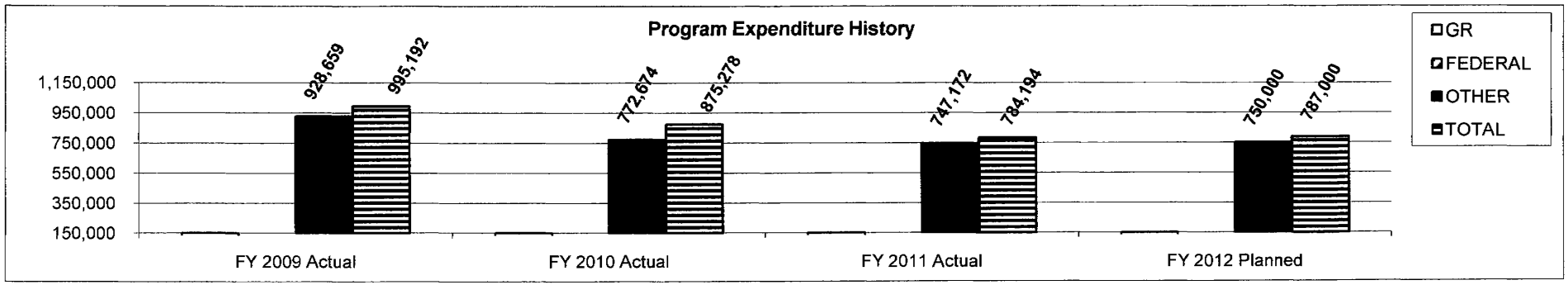
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$967,132	$939,138	$933,655

7b. Provide an efficiency measure.

N/A

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

Total number of dealerships licensed

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
6,518	6,174	6,345

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	Taxation	MV/DL	Legal	Admin	Total
GR	236,601		3,102,924	5,014	81,614	3,426,153
Federal						0
Other	798,400	54,977	2,797,250	16,919	275,403	3,942,949
Total	1,035,001	54,977	5,900,174	21,933	357,017	7,369,102

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.

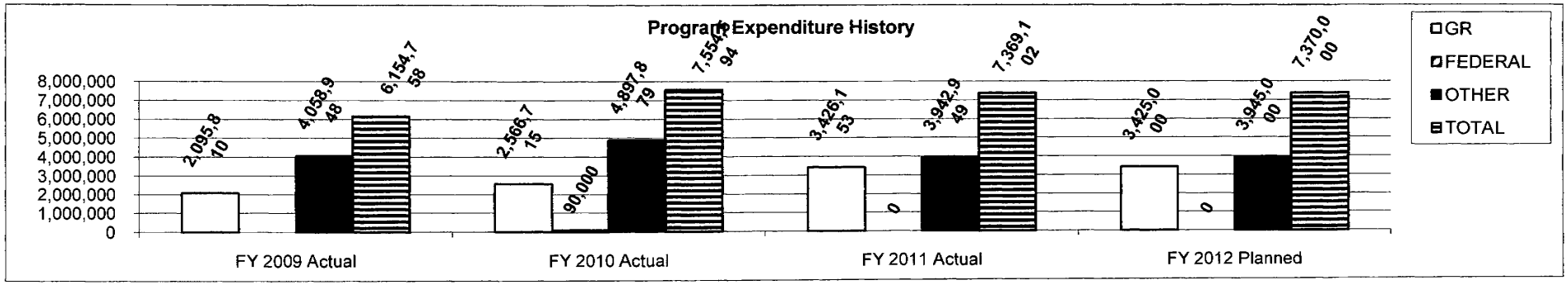
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$162.40	$165.71	$159.36

7b. Provide an efficiency measure.

N/A

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

Number of registrations produced (in millions)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Annual	1.94	2.09	2.07
Biennial	1.56	1.75	1.76

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	Taxation	MV/DL	Admin	Legal	Total
GR	210,151		937,381	180,973	57,157	1,385,662
Federal	0					0
Other	709,143	168,391	2,688,623	610,682	192,874	4,369,713
Total	919,294	168,391	3,626,004	791,655	250,031	5,755,375

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.

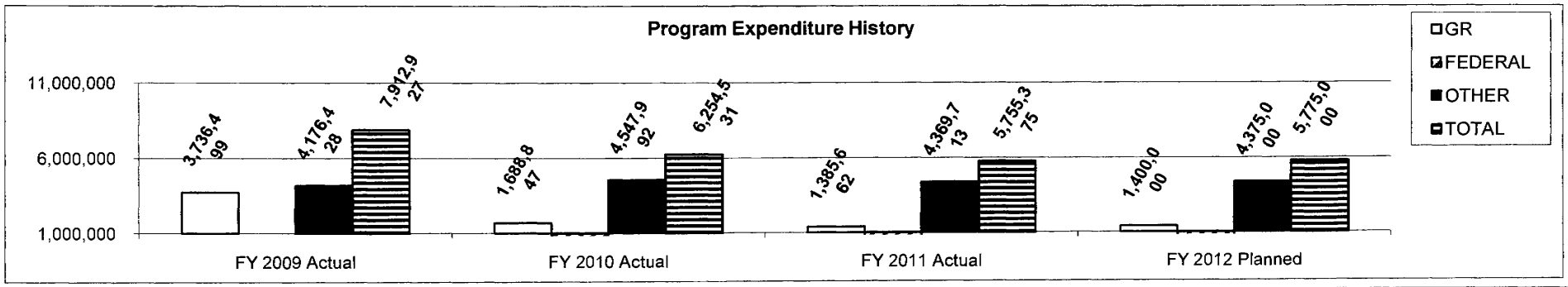
3. Are there federal matching requirements? If yes, please explain.

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 2009, FY 2010 and FY 2011 Actual and FY 2012 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
$537.50	$638.88	$587.95

7b. Provide an efficiency measure.

N/A

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

Number of titles produced (in millions)

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
1.83	1.77	1.80

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

N/A

NEW DECISION ITEM
RANK: 8 OF 10

Department of Revenue	**Budget Unit 86150C**
Administration Division	
DI Name: Postage Shortage	**DI# 1860004**

1. AMOUNT OF REQUEST

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	79,059	0	54,441	133,500	EE	234,674	0	161,600	396,274
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**79,059**	**0**	**54,441**	**133,500**	**Total**	**234,674**	**0**	**161,600**	**396,274**
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: Highway Fund (0644)

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

Other Funds: Highway Fund (0644)

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 12 million pieces of mail each year. The Department diligently programs its mail to take advantage of all postage discounts and 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.

The Department received additional funding in Fiscal Year 2012. However, the amount was reduced in anticipation that the legislative proposal eliminating the certified mailing requirement would pass during the regular session. The legislative proposal did not pass. Also, the United State Postal Service (USPS) implemented a rate increase effective January 2012. Rate increases by the USPS directly impacts the Department's postage appropriations.

NEW DECISION ITEM
RANK: 8 OF 10

Department of Revenue **Budget Unit 86150C**
Administration Division
DI Name: Postage Shortage 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.)

Fiscal Year 2012 Postage Core Request	$6,261,517	Impact of Rate Increase	
Governor's Reserve	(186,485)	Effective January 2012	**$262,774**
	$6,075,032		
Projected Expenditures	$6,208,532		
Postage Shortage	**($133,500)**		

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	79,059				54,441		133,500		
Total EE	**79,059**		**0**		**54,441**		**133,500**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**79,059**	**0.0**	**0**	**0.0**	**54,441**	**0.0**	**133,500**	**0.0**	**0**

NEW DECISION ITEM
RANK: 8 OF 10

Department of Revenue — Budget Unit 86150C
Administration Division
DI Name: Postage Shortage — DI# 1860004

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
190 - Supplies	234,674				161,600		396,274		
Total EE	**234,674**		**0**		**161,600**		**396,274**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**234,674**	**0.0**	**0**	**0.0**	**161,600**	**0.0**	**396,274**	**0.0**	**0**

NEW DECISION ITEM
RANK: 8 OF 10

Department of Revenue	Budget Unit 86150C
Administration Division	
DI Name: Postage Shortage DI# 1860004	

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.

NEW DECISION ITEM
RANK: 8 OF 10

Department of Revenue	Budget Unit 86150C
Administration Division	
DI Name: Postage Shortage DI# 1860004	

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY COLLECTIONS								
Postage Shortage - 1860004								
SUPPLIES	0	0.00	0	0.00	54,441	0.00	161,600	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**54,441**	**0.00**	**161,600**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$54,441**	**0.00**	**$161,600**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$54,441**	**0.00**	**$161,600**	**0.00**

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
POSTAGE								
Postage Shortage - 1860004								
SUPPLIES	0	0.00	0	0.00	79,059	0.00	234,674	0.00
TOTAL - EE	0	0.00	0	0.00	79,059	0.00	234,674	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$79,059	0.00	$234,674	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$79,059	0.00	$234,674	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

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	487,928	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - EE	487,928	0.00	500,000	0.00	500,000	0.00	500,000	0.00
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,854,879	0.00	1,509,425	0.00	1,509,425	0.00	1,509,425	0.00
TOTAL - PD	1,854,879	0.00	1,509,425	0.00	1,509,425	0.00	1,509,425	0.00
TOTAL	**2,342,807**	**0.00**	**2,009,425**	**0.00**	**2,009,425**	**0.00**	**2,009,425**	**0.00**
GRAND TOTAL	**$2,342,807**	**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 2013 Budget Request						FY 2013 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:

Note: 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 2011 the Department referred $80 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected $10 million in tax and fee delinquencies for the Department in Fiscal Year 2011.

The Department awarded contracts through the competitive bid process to two collection agencies at rates between 5.5% and 6.5%. During Fiscal Year 2011 the Department referred $111.9 million of delinquent accounts to collection agencies. The collection agencies collected $2.4 million in individual income tax and $5.1 million in business tax delinquencies for the Department in Fiscal Year 2011.

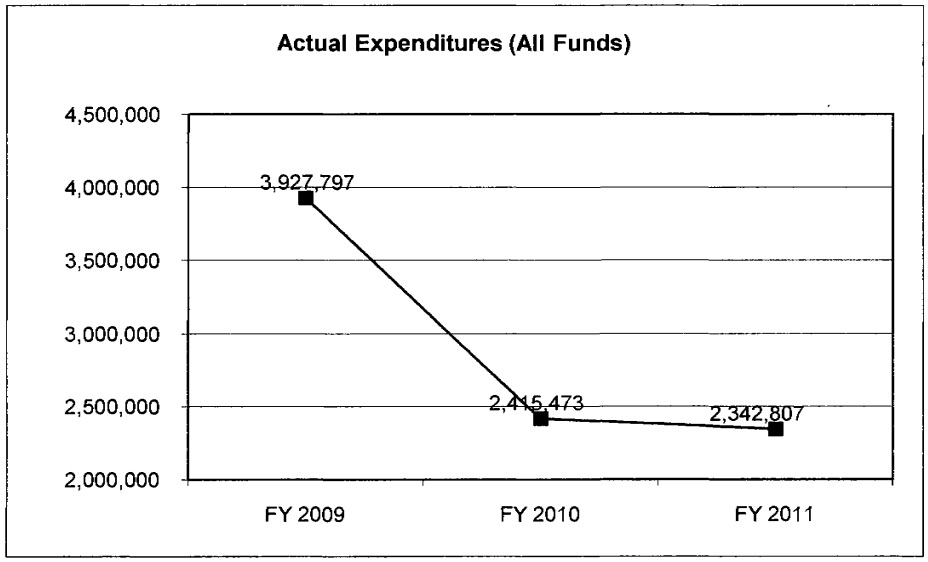
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87060C
Divisions of Taxation and Administration
Core - Prosecuting Attorney/Collection Agency Fees

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.	
Appropriation (All Funds)	4,080,000	2,430,625	2,509,425	2,009,425	E
Less Reverted (All Funds)	(86,554)	0	0	N/A	
Budget Authority (All Funds)	3,993,446	2,430,625	2,509,425	N/A	
Actual Expenditures (All Funds)	3,927,797	2,415,473	2,342,807	N/A	
Unexpended (All Funds)	65,649	15,152	166,618	N/A	
Unexpended, by Fund:					
General Revenue	65,649	15,152	166,618	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) Appropriation was increased $1,500,000 to cover expenditures.
(2) In Fiscal Years 2008 and 2009, the Department outsourced its outbound call center. The contract employees were replaced with Department employees in March 2009.
(3) Appropriation was increased $421,200 to cover expenditures.
(4) Appropriation was increased $500,000 to cover expenditures.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	487,928	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - EE	**487,928**	**0.00**	**500,000**	**0.00**	**500,000**	**0.00**	**500,000**	**0.00**
PROGRAM DISTRIBUTIONS	1,854,879	0.00	1,509,425	0.00	1,509,425	0.00	1,509,425	0.00
TOTAL - PD	**1,854,879**	**0.00**	**1,509,425**	**0.00**	**1,509,425**	**0.00**	**1,509,425**	**0.00**
GRAND TOTAL	**$2,342,807**	**0.00**	**$2,009,425**	**0.00**	**$2,009,425**	**0.00**	**$2,009,425**	**0.00**
GENERAL REVENUE	**$2,342,807**	**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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
COUNTY FILING FEES								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	375,965	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL - PD	375,965	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL	**375,965**	**0.00**	**465,000**	**0.00**	**465,000**	**0.00**	**465,000**	**0.00**
GRAND TOTAL	**$375,965**	**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 2013 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 2013 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)

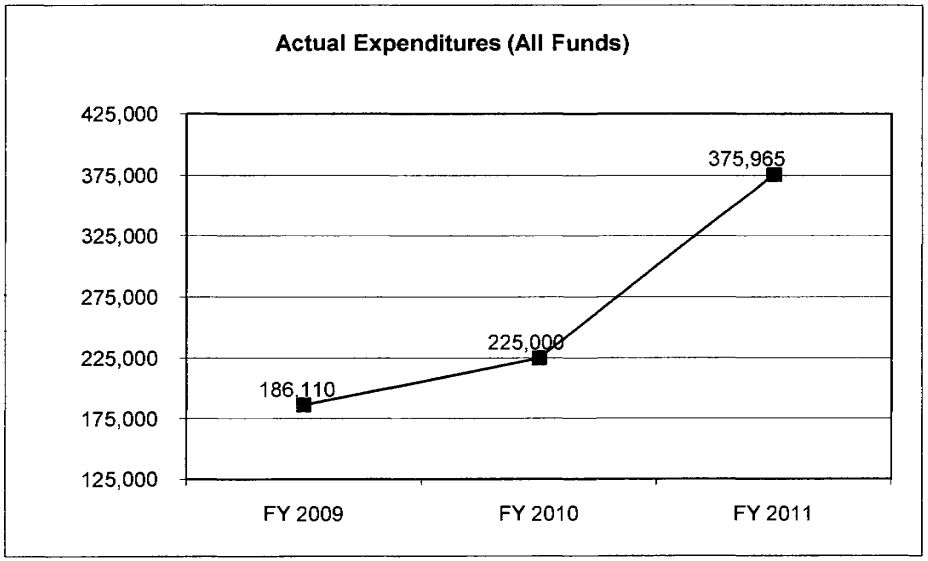
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - County Filing Fees

Budget Unit 87080C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	225,000	225,000	585,000	465,000
Less Reverted (All Funds)	0	0	(150,000)	N/A
Budget Authority (All Funds)	225,000	225,000	435,000	N/A
Actual Expenditures (All Funds)	186,110	225,000	375,965	N/A
Unexpended (All Funds)	38,890	0	59,035	N/A
Unexpended, by Fund:				
General Revenue	38,890	0	59,035	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:

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
COUNTY FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	375,965	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL - PD	375,965	0.00	465,000	0.00	465,000	0.00	465,000	0.00
GRAND TOTAL	$375,965	0.00	$465,000	0.00	$465,000	0.00	$465,000	0.00
GENERAL REVENUE	$375,965	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

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
DIST TO CITIES-MFT FUND								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	183,887,204	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	183,887,204	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL	183,887,204	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	$183,887,204	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 Tax Distribution

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	188,000,000	188,000,000	
TRF	0	0	0	0	
Total	0	0	188,000,000	188,000,000	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: Motor Fuel Tax Fund (0673)

FY 2013 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	188,000,000	188,000,000	
TRF	0	0	0	0	
Total	0	0	188,000,000	188,000,000	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: Motor Fuel Tax Fund (0673)

Notes: The Department 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.

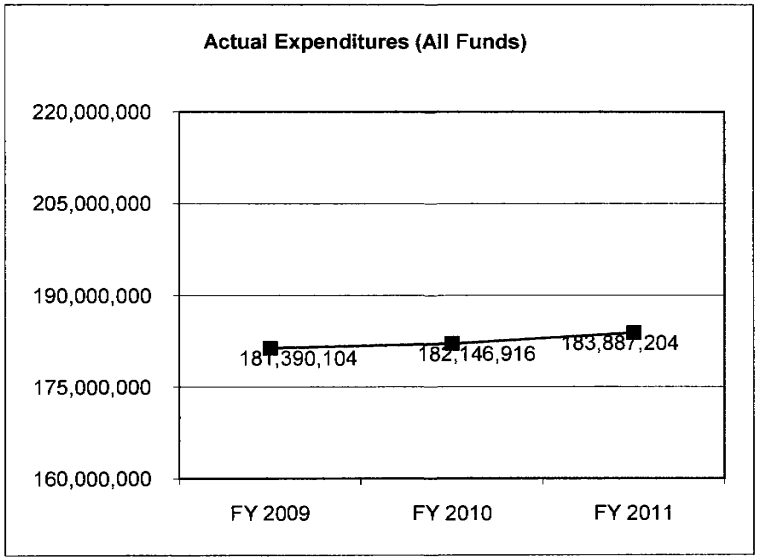
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	188,000,000	188,000,000	188,000,000	188,000,000 E
Less Reverted (All Funds)				N/A
Budget Authority (All Funds)	188,000,000	188,000,000	188,000,000	N/A
Actual Expenditures (All Funds)	181,390,104	182,146,916	183,887,204	N/A
Unexpended (All Funds)	6,609,896	5,853,084	4,112,796	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	6,609,896	5,853,084	4,112,796	N/A



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

NOTES:

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**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
DIST TO CITIES-MFT FUND								
CORE								
PROGRAM DISTRIBUTIONS	183,887,204	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	**183,887,204**	**0.00**	**188,000,000**	**0.00**	**188,000,000**	**0.00**	**188,000,000**	**0.00**
GRAND TOTAL	**$183,887,204**	**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	**$183,887,204**	**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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	175	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	175	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL	**175**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**
GRAND TOTAL	**$175**	**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 and Driver Licensing
Core - Emblem Use Fee Distribution

1. CORE FINANCIAL SUMMARY

	FY 2013 Budget Request						FY 2013 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)

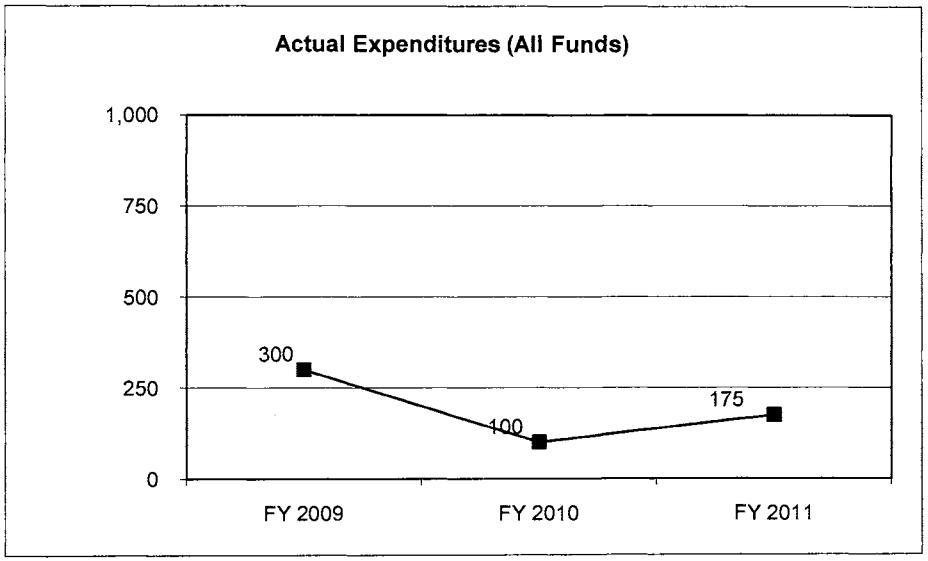
CORE DECISION ITEM

Department of Revenue
Division of Motor Vehicle and Driver Licensing
Core - Emblem Use Fee Distribution

Budget Unit **87032C**

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	1,000	1,000	1,000	1,000 E
Less Reverted (All Funds)	(668)	0	0	N/A
Budget Authority (All Funds)	332	1,000	1,000	N/A
Actual Expenditures (All Funds)	300	100	175	N/A
Unexpended (All Funds)	32	900	825	N/A
Unexpended, by Fund:				
General Revenue	32	900	825	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:

DEPARTMENT OF REVENUE
EMBLEM USE FEE DISTRIBUTION

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	175	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	**175**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**
GRAND TOTAL	**$175**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**
GENERAL REVENUE	**$175**	**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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,336,648,804	0.00	1,538,400,000	0.00	1,538,400,000	0.00	1,377,900,000	0.00
TOTAL - PD	1,336,648,804	0.00	1,538,400,000	0.00	1,538,400,000	0.00	1,377,900,000	0.00
TOTAL	**1,336,648,804**	**0.00**	**1,538,400,000**	**0.00**	**1,538,400,000**	**0.00**	**1,377,900,000**	**0.00**
GRAND TOTAL	**$1,336,648,804**	**0.00**	**$1,538,400,000**	**0.00**	**$1,538,400,000**	**0.00**	**$1,377,900,000**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87011C
Division of Taxation
Core - General Revenue Refunds

1. CORE FINANCIAL SUMMARY

	FY 2013 Budget Request						FY 2013 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	1,538,400,000	0	0	1,538,400,000		PSD	1,377,900,000	0	0	1,377,900,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	**1,538,400,000**	**0**	**0**	**1,538,400,000**	E	**Total**	**1,377,900,000**	**0**	**0**	**1,377,900,000**	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:

Note: 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.

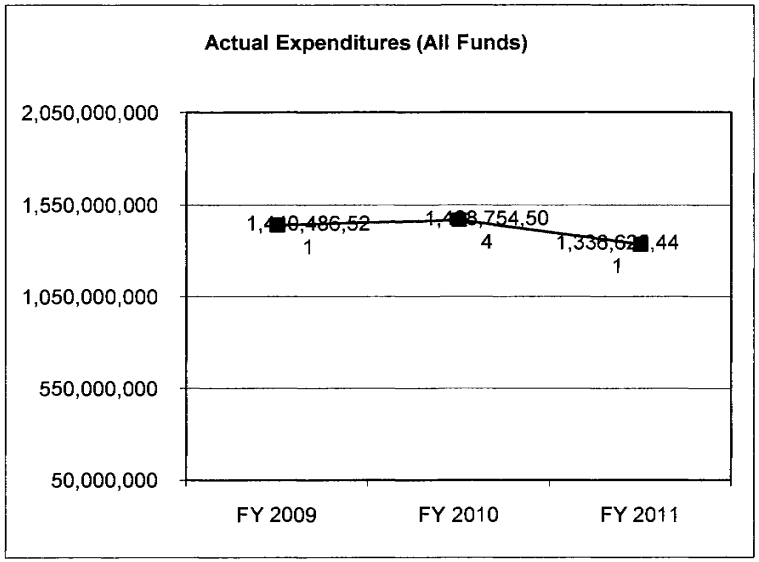
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - General Revenue Refunds

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	1,440,700,000	1,472,000,000	1,434,000,000	1,538,400,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,440,700,000	1,472,000,000	1,434,000,000	N/A
Actual Expenditures (All Funds)	1,440,486,521	1,468,754,504	1,336,625,441	N/A
Unexpended (All Funds)	213,479	3,245,496	97,374,559	N/A
Unexpended, by Fund:				
General Revenue	213,479	3,245,496	97,374,559	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 increased $84,700,000 to process refunds.
(2) Appropriation 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	1,538,400,000	0	0	1,538,400,000	
		Total	**0.00**	**1,538,400,000**	**0**	**0**	**1,538,400,000**	
DEPARTMENT CORE REQUEST								
		PD	0.00	1,538,400,000	0	0	1,538,400,000	
		Total	**0.00**	**1,538,400,000**	**0**	**0**	**1,538,400,000**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	2000 1243	PD	0.00	(160,500,000)	0	0	(160,500,000)	
NET GOVERNOR CHANGES			**0.00**	**(160,500,000)**	**0**	**0**	**(160,500,000)**	
GOVERNOR'S RECOMMENDED CORE								
		PD	0.00	1,377,900,000	0	0	1,377,900,000	
		Total	**0.00**	**1,377,900,000**	**0**	**0**	**1,377,900,000**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,336,648,804	0.00	1,538,400,000	0.00	1,538,400,000	0.00	1,377,900,000	0.00
TOTAL - PD	1,336,648,804	0.00	1,538,400,000	0.00	1,538,400,000	0.00	1,377,900,000	0.00
GRAND TOTAL	$1,336,648,804	0.00	$1,538,400,000	0.00	$1,538,400,000	0.00	$1,377,900,000	0.00
GENERAL REVENUE	$1,336,648,804	0.00	$1,538,400,000	0.00	$1,538,400,000	0.00	$1,377,900,000	0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00	$0	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
PROGRAM-SPECIFIC								
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	12,248	0.00	15,000	0.00	15,000	0.00	15,000	0.00
MOTOR VEHICLE COMMISSION	6,488	0.00	5,000	0.00	5,000	0.00	5,000	0.00
COUNTY AID ROAD TRUST	116	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	18,852	0.00	34,850	0.00	34,850	0.00	34,850	0.00
TOTAL	**18,852**	**0.00**	**34,850**	**0.00**	**34,850**	**0.00**	**34,850**	**0.00**
GRAND TOTAL	**$18,852**	**0.00**	**$34,850**	**0.00**	**$34,850**	**0.00**	**$34,850**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87012C
Divisions of Taxation and Motor Vehicle and Driver Licensing
Core - Federal and Other Refunds

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	34,850	34,850	
TRF	0	0	0	0	
Total	**0**	**0**	**34,850**	**34,850**	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: Funds used in FY11: Motor Vehicle Commission (0588); Solid Waste Management-Scrap Tire (0569); County Aid Road Trust Fund (0746)

FY 2013 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	34,850	34,850	
TRF	0	0	0	0	
Total	**0**	**0**	**34,850**	**34,850**	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: Funds used in FY11: Motor Vehicle Commission (0588); Solid Waste Management-Scrap Tire (0569); County Aid Road Trust Fund (0746)

Note: The Department of Revenue requests the continuation of the "E" on these appropriations.

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.

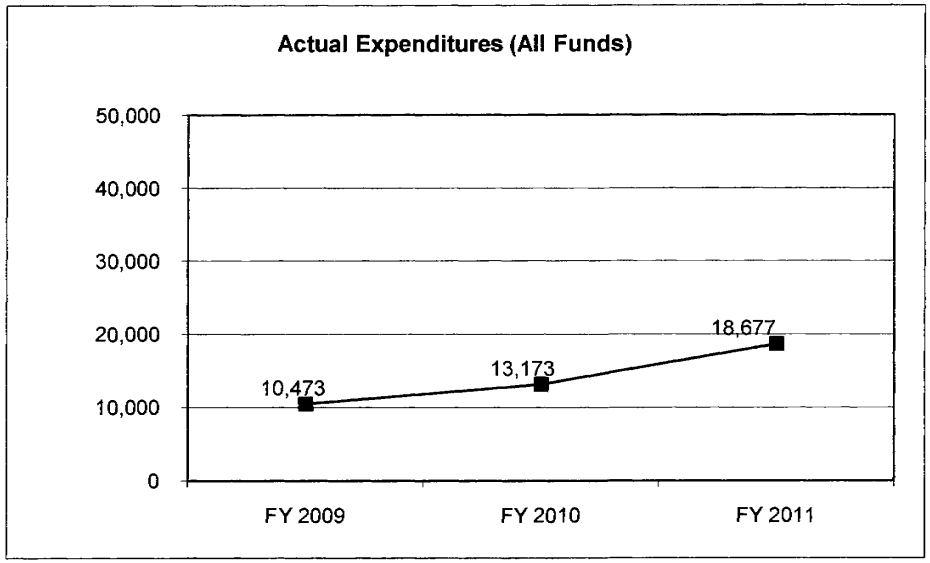
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue **Budget Unit** **87012C**
Divisions of Taxation and Motor Vehicle and Driver Licensing
Core - Federal and Other Refunds

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	34,950	47,349	37,466	34,850 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	34,950	47,349	37,466	N/A
Actual Expenditures (All Funds)	10,473	13,173	18,677	N/A
Unexpended (All Funds)	24,477	34,176	18,789	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	24,447	34,176	18,789	N/A
	(1)	(2)	(3)	



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

NOTES:
(1) Appropriation increased $100 to process a refund from the Missouri Office of Prosecution Services Fund.
(2) Appropriation increased $12,499 to process a refund request from the School Building Revolving Fund and Blind Pension Fund.
(3) Appropriation increased $2,616 to process a refund request from the Motor Vehicle Commission Fund and County Aid Road Trust Fund.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	18,852	0.00	34,850	0.00	34,850	0.00	34,850	0.00
TOTAL - PD	18,852	0.00	34,850	0.00	34,850	0.00	34,850	0.00
GRAND TOTAL	$18,852	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	$18,852	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	1,335,083	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	1,335,083	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL	**1,335,083**	**0.00**	**2,290,564**	**0.00**	**2,290,564**	**0.00**	**2,290,564**	**0.00**
GRAND TOTAL	**$1,335,083**	**0.00**	**$2,290,564**	**0.00**	**$2,290,564**	**0.00**	**$2,290,564**	**0.00**

CORE DECISION ITEM

Department of Revenue
Divisions of Taxation and Administration
Core - Highway Fund Refunds

Budget Unit 87020C

1. CORE FINANCIAL SUMMARY

FY 2013 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 2013 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)

Note: 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)

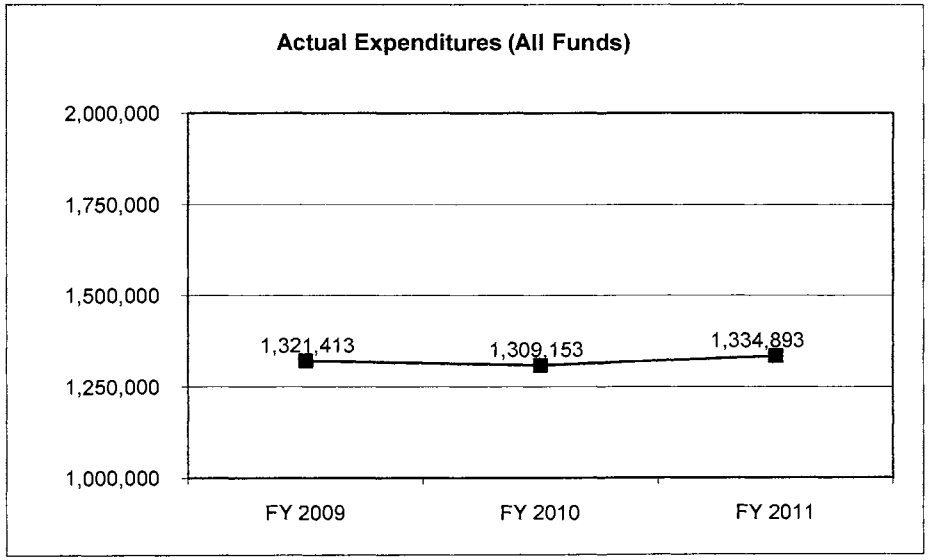
CORE DECISION ITEM

Department of Revenue
Divisions of Taxation and Administration
Core - Highway Fund Refunds

Budget Unit 87020C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.	
Appropriation (All Funds)	2,290,564	2,290,564	2,290,564	2,290,564	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	2,290,564	2,290,564	2,290,564	N/A	
Actual Expenditures (All Funds)	1,321,413	1,309,153	1,334,893	N/A	
Unexpended (All Funds)	969,151	981,411	955,671	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	969,151	981,411	955,671	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	1,335,083	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	1,335,083	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
GRAND TOTAL	$1,335,083	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	$1,335,083	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
AVIATION TRUST FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
AVIATION TRUST FUND	6,304	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	6,304	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	6,304	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	$6,304	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 2013 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	50,000	50,000	
TRF	0	0	0	0	
Total	0	0	50,000	50,000	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: Aviation Trust Fund (0952)

FY 2013 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	50,000	50,000	
TRF	0	0	0	0	
Total	0	0	50,000	50,000	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: Aviation Trust Fund (0952)

Note: 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)

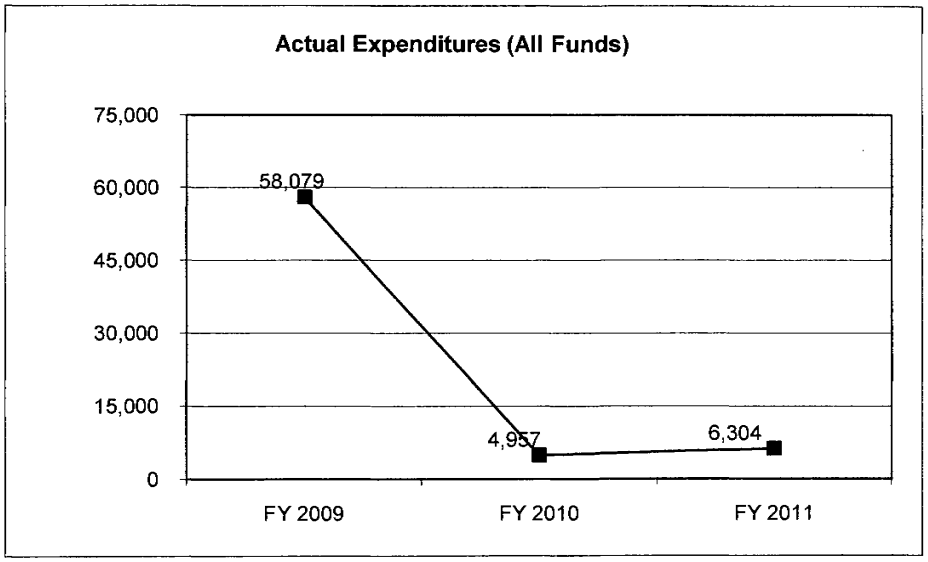
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Aviation Trust Fund Refunds

Budget Unit 87045C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	75,000	50,000	50,000	50,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	75,000	50,000	50,000	N/A
Actual Expenditures (All Funds)	58,079	4,957	6,304	N/A
Unexpended (All Funds)	16,921	45,043	43,696	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	16,921	45,043	43,696	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	6,304	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	6,304	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	$6,304	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	$6,304	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	10,236,700	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL - PD	10,236,700	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL	**10,236,700**	**0.00**	**10,414,000**	**0.00**	**10,414,000**	**0.00**	**10,414,000**	**0.00**
GRAND TOTAL	**$10,236,700**	**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 2013 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 2013 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)

Note: 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.

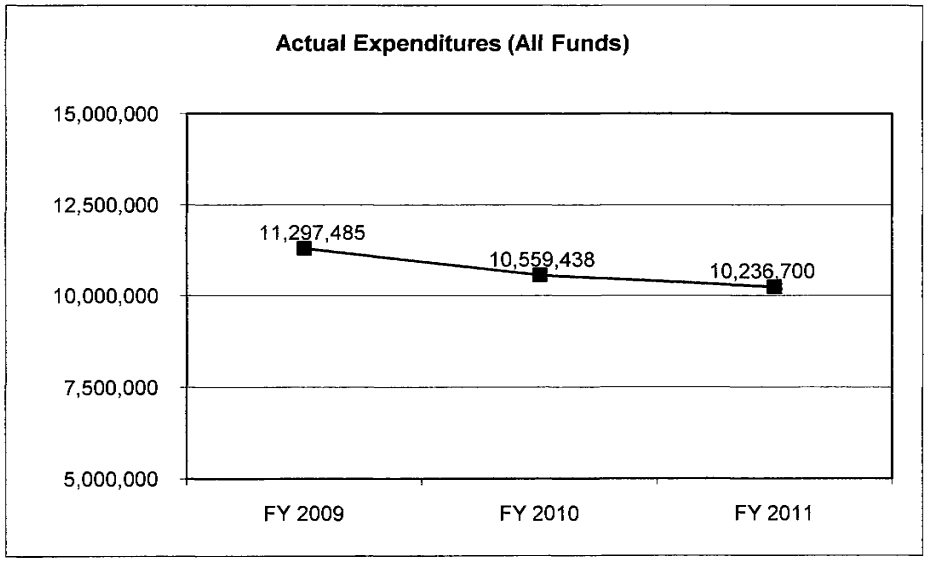
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.	
Appropriation (All Funds)	11,414,000	10,914,000	10,414,000	10,414,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	11,414,000	10,914,000	10,414,000	N/A	
Actual Expenditures (All Funds)	11,297,485	10,559,438	10,236,700	N/A	
Unexpended (All Funds)	116,515	354,562	177,300	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	116,515	354,562	177,300	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	10,236,700	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL - PD	10,236,700	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
GRAND TOTAL	$10,236,700	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	$10,236,700	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	2,202,418	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL - PD	2,202,418	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL	**2,202,418**	**0.00**	**450,000**	**0.00**	**450,000**	**0.00**	**450,000**	**0.00**
GRAND TOTAL	**$2,202,418**	**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 2013 Budget Request						FY 2013 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	450,000	450,000		PSD	0	0	450,000	450,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	**0**	**0**	**450,000**	**450,000**	E	**Total**	**0**	**0**	**450,000**	**450,000**	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: Worker's Compensation Fund (0652)

Other Funds: Worker's Compensation Fund (0652)

Note: 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.

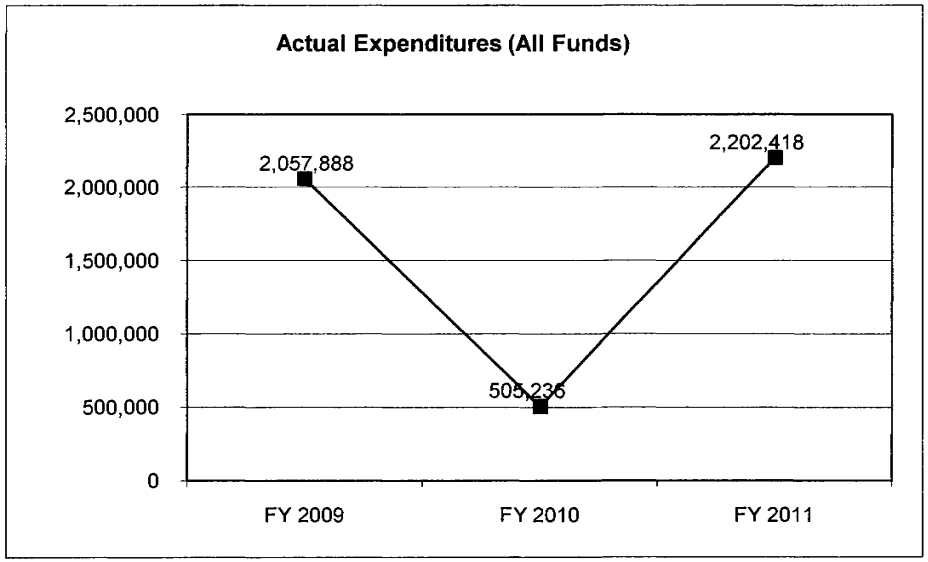
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87085C
Division of Taxation
Core - Worker's Compensation Refunds

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	2,057,888	505,236	2,202,420	450,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	2,057,888	505,236	2,202,420	N/A
Actual Expenditures (All Funds)	2,057,888	505,236	2,202,418	N/A
Unexpended (All Funds)	0	0	2	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	2	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 $1,607,888 to process refunds.
(2) Appropriation was increased $55,236 to process refunds
(3) Appropriation was increased $1,752,420 to process refunds.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	2,202,418	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL - PD	**2,202,418**	**0.00**	**450,000**	**0.00**	**450,000**	**0.00**	**450,000**	**0.00**
GRAND TOTAL	**$2,202,418**	**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	**$2,202,418**	**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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
CIGARETTE TAX REFUNDS								
CORE								
PROGRAM-SPECIFIC								
HEALTH INITIATIVES	34,443	0.00	25,000	0.00	25,000	0.00	25,000	0.00
STATE SCHOOL MONEYS	77,497	0.00	25,000	0.00	25,000	0.00	25,000	0.00
FAIR SHARE FUND	34,443	0.00	11,000	0.00	11,000	0.00	11,000	0.00
TOTAL - PD	146,383	0.00	61,000	0.00	61,000	0.00	61,000	0.00
TOTAL	**146,383**	**0.00**	**61,000**	**0.00**	**61,000**	**0.00**	**61,000**	**0.00**
GRAND TOTAL	**$146,383**	**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 2013 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 Fund (0616); and Fair Share Fund (0687)

FY 2013 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 Fund (0616); and Fair Share Fund (0687)

Note: The Department of Revenue requests the continuation of the "E" on this appropriation.

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)

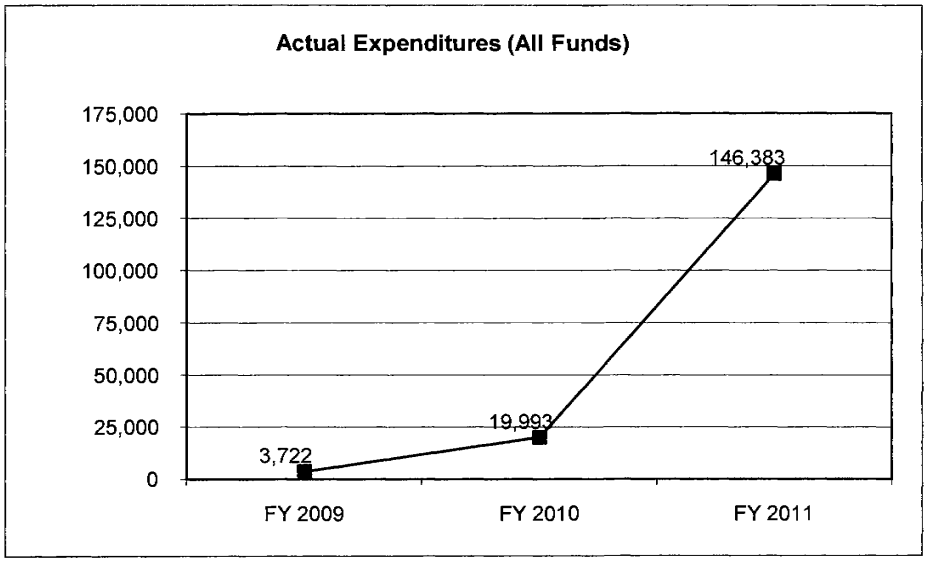
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Cigarette Tax Refunds

Budget Unit 87088C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	61,000	61,000	151,000	61,000 E
Less Reverted (All Funds)	(750)	(750)	0	N/A
Budget Authority (All Funds)	60,250	60,250	151,000	N/A
Actual Expenditures (All Funds)	3,722	19,993	146,383	N/A
Unexpended (All Funds)	56,528	40,257	4,617	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	56,528	40,257	4,617	N/A
			(1)	



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

NOTES:
(1) Appropriation was increased $90,000 to process refund requests.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	146,383	0.00	61,000	0.00	61,000	0.00	61,000	0.00
TOTAL - PD	146,383	0.00	61,000	0.00	61,000	0.00	61,000	0.00
GRAND TOTAL	$146,383	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	$146,383	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
COUNTY STOCK INSURANCE TAX								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,134,834	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - PD	1,134,834	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL	1,134,834	0.00	500,000	0.00	500,000	0.00	500,000	0.00
GRAND TOTAL	$1,134,834	0.00	$500,000	0.00	$500,000	0.00	$500,000	0.00

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - County Stock Insurance

Budget Unit 87018C

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	500,000	0	0	500,000	
TRF	0	0	0	0	
Total	500,000	0	0	500,000	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 2013 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	500,000	0	0	500,000	
TRF	0	0	0	0	
Total	500,000	0	0	500,000	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:

Note: 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)

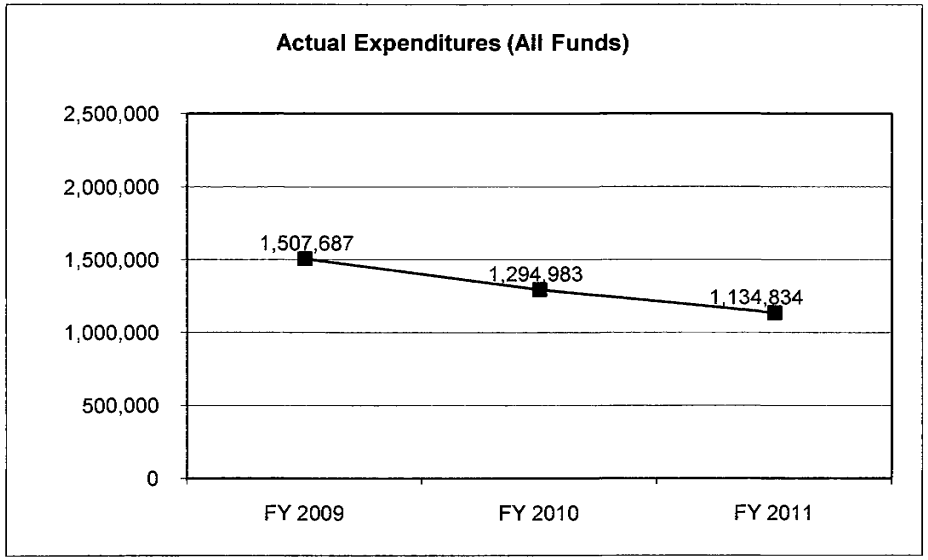
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - County Stock Insurance

Budget Unit 87018C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	1,507,687	1,294,984	1,134,834	500,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,507,687	1,294,984	1,134,834	N/A
Actual Expenditures (All Funds)	1,507,687	1,294,983	1,134,834	N/A
Unexpended (All Funds)	0	1	0	N/A
Unexpended, by Fund:				
General Revenue	0	1	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 $1,007,687 to process the distribution.
(2) Appropriation was increased $794,984 to process the distribution.
(3) Appropriation was increased $634,834 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
COUNTY STOCK INSURANCE TAX								
CORE								
PROGRAM DISTRIBUTIONS	1,134,834	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - PD	**1,134,834**	**0.00**	**500,000**	**0.00**	**500,000**	**0.00**	**500,000**	**0.00**
GRAND TOTAL	**$1,134,834**	**0.00**	**$500,000**	**0.00**	**$500,000**	**0.00**	**$500,000**	**0.00**
GENERAL REVENUE	**$1,134,834**	**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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
DEBT OFFSET TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	159,943	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	159,943	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL	**159,943**	**0.00**	**200,000**	**0.00**	**200,000**	**0.00**	**200,000**	**0.00**
GRAND TOTAL	**$159,943**	**0.00**	**$200,000**	**0.00**	**$200,000**	**0.00**	**$200,000**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Debt Offset Credits

Budget Unit 87092C

1. CORE FINANCIAL SUMMARY

	FY 2013 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 2013 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:

Note: 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)

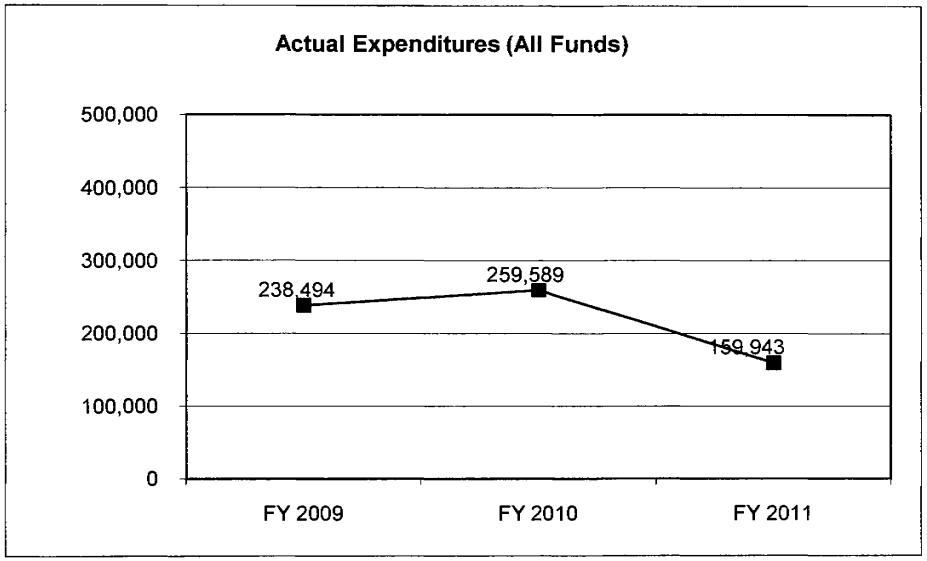
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Debt Offset Credits

Budget Unit 87092C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	275,000	400,000	280,000	200,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	275,000	400,000	280,000	N/A
Actual Expenditures (All Funds)	238,494	259,589	159,943	N/A
Unexpended (All Funds)	36,506	140,411	120,057	N/A
Unexpended, by Fund:				
General Revenue	36,506	140,411	120,057	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 $75,000 to apply credits towards delinquencies.
(2) Appropriation was increased $200,000 to apply credits towards delinquencies.
(3) Appropriation was increased $80,000 to apply credits towards delinquencies.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
DEBT OFFSET TAX CREDITS								
CORE								
REFUNDS	159,943	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	159,943	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	$159,943	0.00	$200,000	0.00	$200,000	0.00	$200,000	0.00
GENERAL REVENUE	$159,943	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
DEBT OFFSET TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	11,461,220	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
TOTAL - TRF	11,461,220	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
TOTAL	**11,461,220**	**0.00**	**11,292,384**	**0.00**	**11,292,384**	**0.00**	**11,292,384**	**0.00**
GRAND TOTAL	**$11,461,220**	**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 2013 Budget Request						FY 2013 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	11,292,384	0	0	11,292,384		TRF	11,292,384	0	0	11,292,384	
Total	**11,292,384**	**0**	**0**	**11,292,384**	E	**Total**	**11,292,384**	**0**	**0**	**11,292,384**	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:

Note: 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)

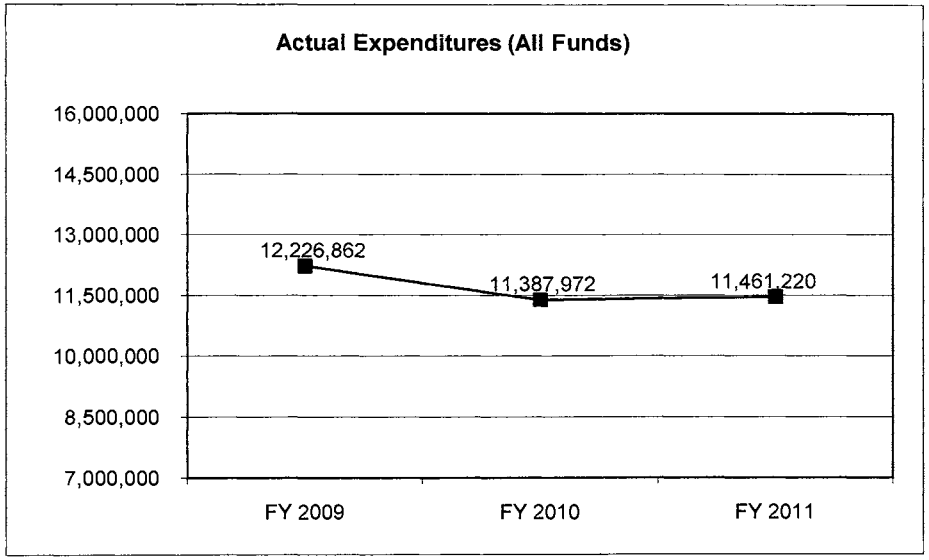
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Debt Offset Transfer

Budget Unit 87091C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.	
Appropriation (All Funds)	12,226,864	11,387,972	11,592,384	11,292,384	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	12,226,864	11,387,972	11,592,384	N/A	
Actual Expenditures (All Funds)	12,226,862	11,387,972	11,461,220	N/A	
Unexpended (All Funds)	2	0	131,164	N/A	
Unexpended, by Fund:					
General Revenue	2	0	131,164	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 $934,480 to process transfer requests.
(2) Appropriation was increased $95,588 to process transfer requests.
(3) Appropriation was increased $300,000 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
DEBT OFFSET TRANSFER								
CORE								
TRANSFERS OUT	11,461,220	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
TOTAL - TRF	11,461,220	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
GRAND TOTAL	$11,461,220	0.00	$11,292,384	0.00	$11,292,384	0.00	$11,292,384	0.00
GENERAL REVENUE	$11,461,220	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	1,455,411	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL - TRF	1,455,411	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL	**1,455,411**	**0.00**	**505,500**	**0.00**	**505,500**	**0.00**	**505,500**	**0.00**
GRAND TOTAL	**$1,455,411**	**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 2013 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 2013 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:

Note: 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)

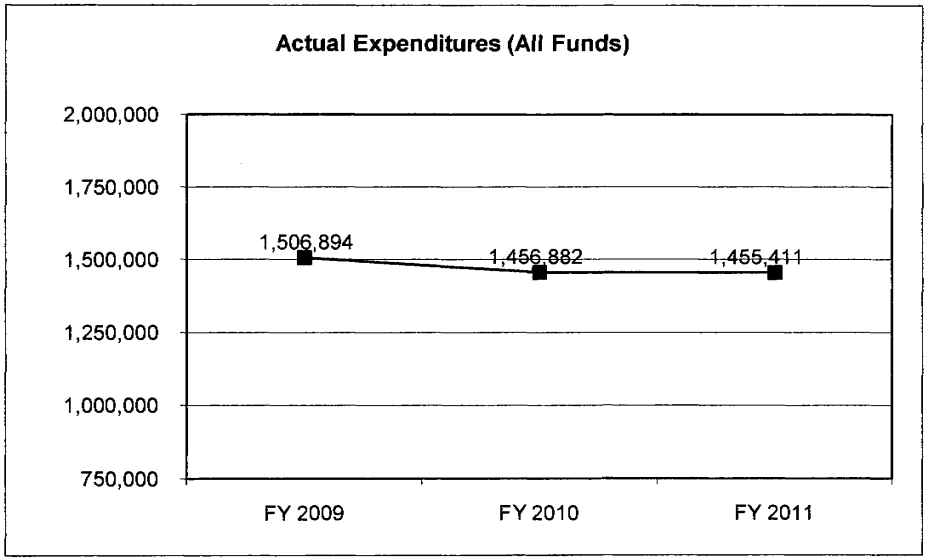
CORE DECISION ITEM

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

Budget Unit 87101C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	1,506,900	1,456,883	1,465,500	505,500 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,506,900	1,456,883	1,465,500	N/A
Actual Expenditures (All Funds)	1,506,894	1,456,882	1,455,411	N/A
Unexpended (All Funds)	6	1	10,089	N/A
Unexpended, by Fund:				
General Revenue	6	1	10,089	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 $1,001,400 to process transfer requests.
(2) Appropriation was increased $951,383 to process transfer requests.
(3) Appropriation was increased $960,000 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	1,455,411	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL - TRF	**1,455,411**	**0.00**	**505,500**	**0.00**	**505,500**	**0.00**	**505,500**	**0.00**
GRAND TOTAL	**$1,455,411**	**0.00**	**$505,500**	**0.00**	**$505,500**	**0.00**	**$505,500**	**0.00**
GENERAL REVENUE	**$1,455,411**	**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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
DEBT OFFSET								
CORE								
PROGRAM-SPECIFIC								
DEBT OFFSET ESCROW	837,428	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL - PD	837,428	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL	**837,428**	**0.00**	**1,164,119**	**0.00**	**1,164,119**	**0.00**	**1,164,119**	**0.00**
GRAND TOTAL	**$837,428**	**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 Distribution

1. CORE FINANCIAL SUMMARY

	FY 2013 Budget Request						FY 2013 Governor's Recommendation				
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	1,164,119	1,164,119		PSD	0	0	1,164,119	1,164,119	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	**0**	**0**	**1,164,119**	**1,164,119**	E	**Total**	**0**	**0**	**1,164,119**	**1,164,119**	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: Debt Offset Escrow Fund (0753)

Other Funds: Debt Offset Escrow Fund (0753)

Note: The Department of Revenue 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.

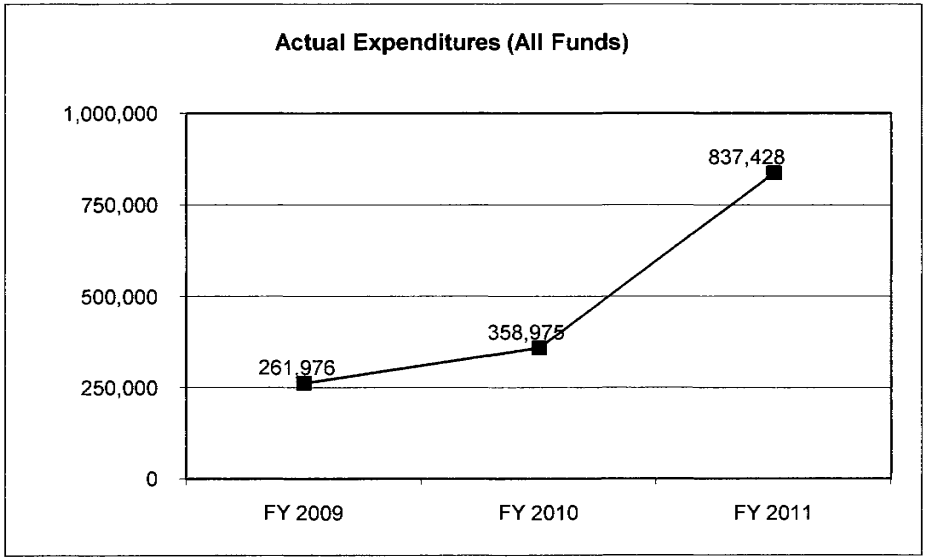
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87098C
Divisions of Taxation and Administration
Core - Debt Offset Distribution

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	270,000	707,059	1,164,119	1,164,119 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	270,000	707,059	1,164,119	N/A
Actual Expenditures (All Funds)	261,976	358,975	837,428	N/A
Unexpended (All Funds)	8,024	348,084	326,691	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	8,024	348,084	326,691	N/A
	(1)			



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

NOTES:
(1) Appropriation was increased $20,000 to apply debt offsets to delinquencies.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
DEBT OFFSET								
CORE								
REFUNDS	837,428	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL - PD	**837,428**	**0.00**	**1,164,119**	**0.00**	**1,164,119**	**0.00**	**1,164,119**	**0.00**
GRAND TOTAL	**$837,428**	**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	**$837,428**	**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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 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 2013 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 2013 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)

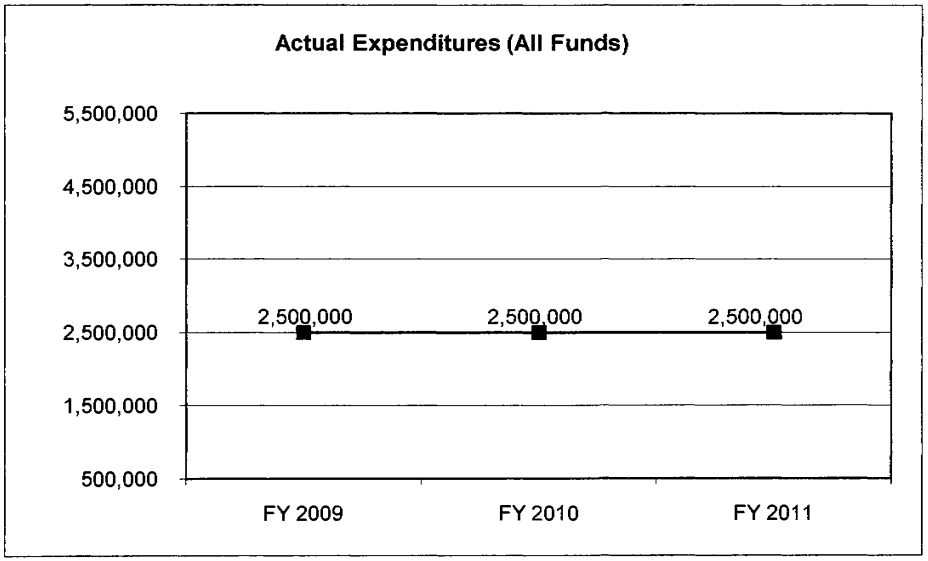
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - School District Trust Fund Transfer

Budget Unit 87093C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
PARK SALES TAX FUND								
CORE								
FUND TRANSFERS								
PARKS SALES TAX	247,772	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	247,772	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL	**247,772**	**0.00**	**240,000**	**0.00**	**240,000**	**0.00**	**240,000**	**0.00**
GRAND TOTAL	**$247,772**	**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 2013 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.

Other Funds: Parks Sales Tax Fund (0613)

FY 2013 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)

Note: 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.

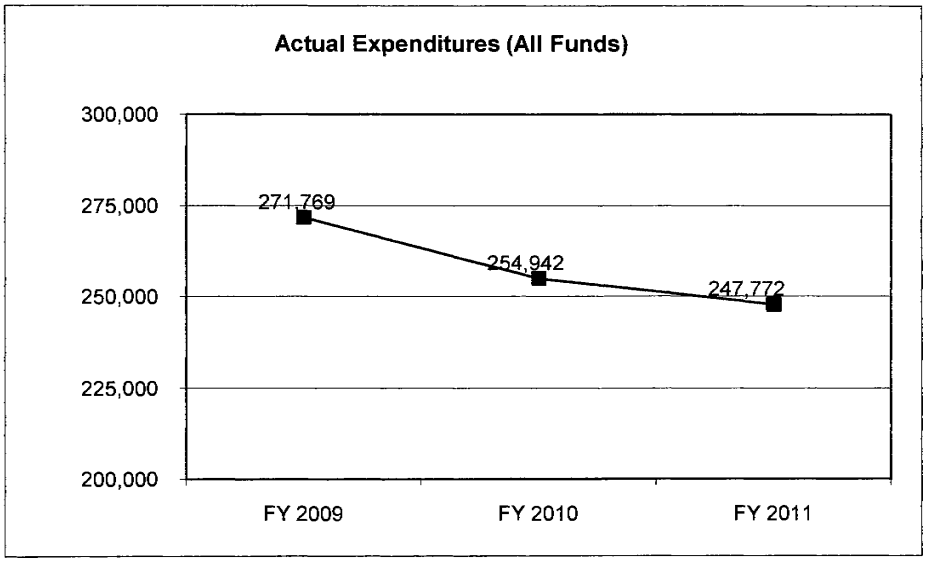
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** **87094C**
Division of Taxation
Core - Parks Sales Tax Fund Transfer

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	271,770	254,943	247,772	240,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	271,770	254,943	247,772	N/A
Actual Expenditures (All Funds)	271,769	254,942	247,772	N/A
Unexpended (All Funds)	1	1	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1	1	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 $31,770 to process transfer.
(2) Appropriation increased $14,943 to process transfer.
(3) Appropriation increased $7,772 to process transfer.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
PARK SALES TAX FUND								
CORE								
TRANSFERS OUT	247,772	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	247,772	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	$247,772	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	$247,772	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
SOIL & WATER SALES TAX FUND								
CORE								
FUND TRANSFERS								
SOIL AND WATER SALES TAX	247,772	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	247,772	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL	**247,772**	**0.00**	**240,000**	**0.00**	**240,000**	**0.00**	**240,000**	**0.00**
GRAND TOTAL	**$247,772**	**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 2013 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 2013 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:

Note: 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.

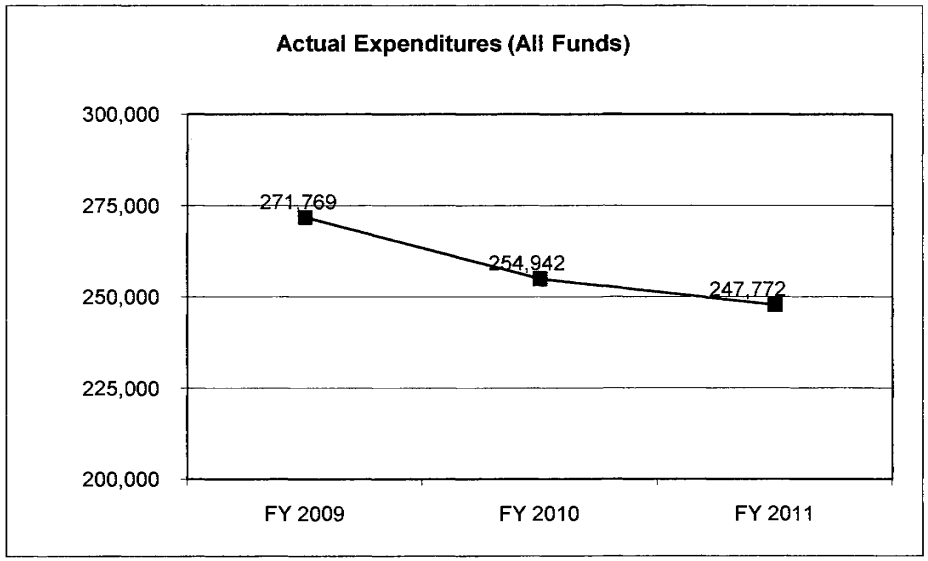
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	271,770	254,943	247,772	240,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	271,770	254,943	247,772	N/A
Actual Expenditures (All Funds)	271,769	254,942	247,772	N/A
Unexpended (All Funds)	1	1	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1	1	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 $31,770 to process transfer.
(2) Appropriation increased $14,943 to process transfer.
(3) Appropriation increased $7,772 to process transfer.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
SOIL & WATER SALES TAX FUND								
CORE								
TRANSFERS OUT	247,772	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	247,772	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	$247,772	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	$247,772	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ST SUPPL DOWNTOWN DVLP TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	844,226	0.00	1,240,450	0.00	1,240,450	0.00	1,240,450	0.00
TOTAL - TRF	844,226	0.00	1,240,450	0.00	1,240,450	0.00	1,240,450	0.00
TOTAL	**844,226**	**0.00**	**1,240,450**	**0.00**	**1,240,450**	**0.00**	**1,240,450**	**0.00**
GRAND TOTAL	**$844,226**	**0.00**	**$1,240,450**	**0.00**	**$1,240,450**	**0.00**	**$1,240,450**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - State Supplemental Downtown Development Transfer

Budget Unit 87095C

1. CORE FINANCIAL SUMMARY

	FY 2013 Budget Request					FY 2013 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.

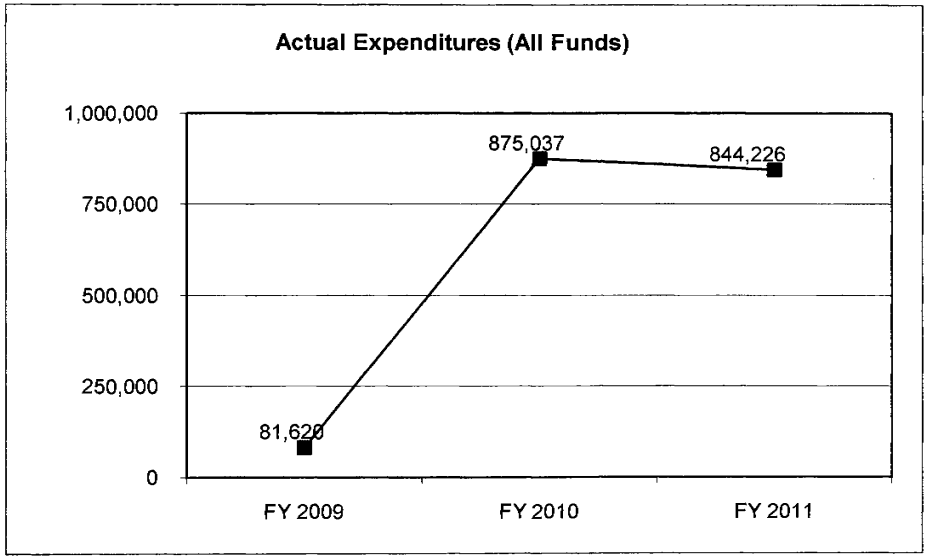
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** **87095C**
Division of Taxation
Core - State Supplemental Downtown Development Transfer

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	3,146,400	3,240,450	1,240,450	1,240,450
Less Reverted (All Funds)	0	(1,999,765)	0	N/A
Budget Authority (All Funds)	3,146,400	1,240,685	1,240,450	N/A
Actual Expenditures (All Funds)	81,620	875,037	844,226	N/A
Unexpended (All Funds)	3,064,780	365,648	396,224	N/A
Unexpended, by Fund:				
General Revenue	3,064,780	365,648	396,224	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ST SUPPL DOWNTOWN DVLP TRF								
CORE								
TRANSFERS OUT	844,226	0.00	1,240,450	0.00	1,240,450	0.00	1,240,450	0.00
TOTAL - TRF	844,226	0.00	1,240,450	0.00	1,240,450	0.00	1,240,450	0.00
GRAND TOTAL	$844,226	0.00	$1,240,450	0.00	$1,240,450	0.00	$1,240,450	0.00
GENERAL REVENUE	$844,226	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
DOWNTOWN REVITAL PRESER TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	176,910	0.00	234,697	0.00	234,697	0.00	234,697	0.00
TOTAL - TRF	176,910	0.00	234,697	0.00	234,697	0.00	234,697	0.00
TOTAL	**176,910**	**0.00**	**234,697**	**0.00**	**234,697**	**0.00**	**234,697**	**0.00**
GRAND TOTAL	**$176,910**	**0.00**	**$234,697**	**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 2013 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	234,697	0	0	234,697
Total	**234,697**	**0**	**0**	**234,697**
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 2013 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	234,697	0	0	234,697
Total	**234,697**	**0**	**0**	**234,697**
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.

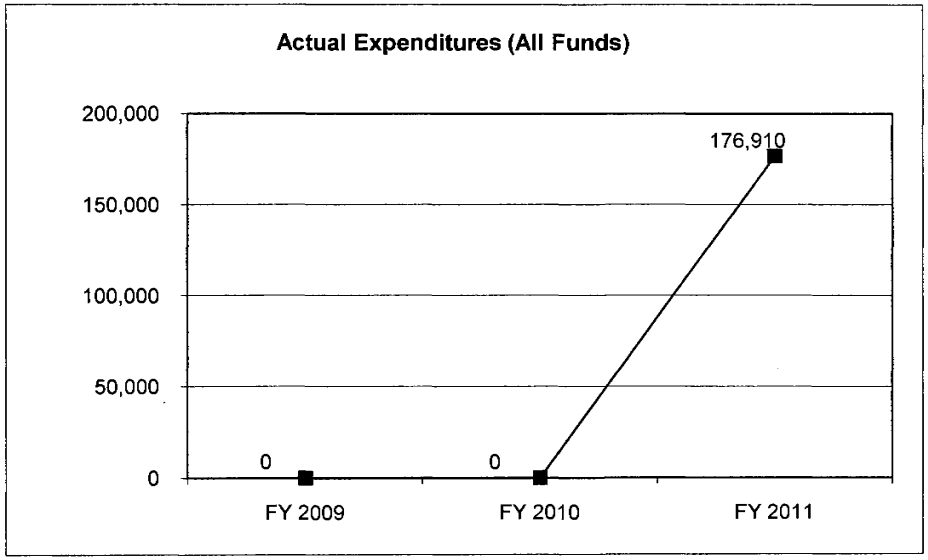
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87099C
Division of Taxation
Core - Downtown Revitalization Preservation Transfer

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	100,000	134,805	184,184	234,697
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	100,000	134,805	184,184	N/A
Actual Expenditures (All Funds)	0	0	176,910	N/A
Unexpended (All Funds)	100,000	134,805	7,274	N/A
Unexpended, by Fund:				
General Revenue	100,000	134,805	7,274	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	234,697	0	0	234,697	
	Total	**0.00**	**234,697**	**0**	**0**	**234,697**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	234,697	0	0	234,697	
	Total	**0.00**	**234,697**	**0**	**0**	**234,697**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	234,697	0	0	234,697	
	Total	**0.00**	**234,697**	**0**	**0**	**234,697**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
DOWNTOWN REVITAL PRESER TRF								
CORE								
TRANSFERS OUT	176,910	0.00	234,697	0.00	234,697	0.00	234,697	0.00
TOTAL - TRF	**176,910**	**0.00**	**234,697**	**0.00**	**234,697**	**0.00**	**234,697**	**0.00**
GRAND TOTAL	**$176,910**	**0.00**	**$234,697**	**0.00**	**$234,697**	**0.00**	**$234,697**	**0.00**
GENERAL REVENUE	**$176,910**	**0.00**	**$234,697**	**0.00**	**$234,697**	**0.00**	**$234,697**	**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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
MOSIRA TRANSFER								
MOSIRA Transfer - 1860007								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	3,000,000	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	3,000,000	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**3,000,000**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$3,000,000**	**0.00**

NEW DECISION ITEM

RANK: _____ **OF** _____

Department of Revenue	**Budget Unit** 87103C
Division: Taxation	
DI Name: MO Science and Innovation Reinvestment **DI# 1860007**	

1. AMOUNT OF REQUEST

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	3,000,000	0	0	3,000,000
Total	**0**	**0**	**0**	**0**	**Total**	**3,000,000**	**0**	**0**	**3,000,000**
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: Missouri Science and Innovation Reinvestment Fund (0172)

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.

During the 2011 extraordinary legislative session, the Missouri General Assembly passed the Missouri Science and Innovation Reinvestment Act ("MOSIRA"). Governor Nixon signed MOSIRA into law on October 21, 2011 and the bill takes effect on February 4, 2012. MOSIRA creates a long-term funding source that, among other goals, grows the Missouri economy through science and innovation. Accordingly, MOSIRA establishes the Missouri Science and Innovation Reinvestment Fund, which consists of funds generated pursuant to the MOSIRA gross wage formula, other funds appropriated to it by the General Assembly, and certain other sources. The Missouri Technology Corporation will administer MOSIRA funds via loans and other means in order to generate further economic growth in the science and innovation industry sectors. Funding will be invested in a wide range of programs designed to create jobs, nurture start-ups, and bring science and technology companies to the state.

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue **Budget Unit 87103C**
Division: Taxation
DI Name: MO Science and Innovation Reinvestment 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.)

Section 348.265, RSMo, states "the director of revenue shall transfer to the Missouri science and innovation reinvestment fund an amount not to exceed an amount equal to the product of the applicable percentage multiplied by an amount equal to the increase in aggregate science and innovation employees' gross wages for the prior fiscal year, over the base year gross wages."

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: _____ OF _____

Department of Revenue — Budget Unit 87103C

Division: Taxation

DI Name: MO Science and Innovation Reinvestment — 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**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers	3,000,000						3,000,000		
Total TRF	**3,000,000**		**0**		**0**		**3,000,000**		**0**
Grand Total	**3,000,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**3,000,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	**Budget Unit 87103C**
Division: Taxation	
DI Name: MO Science and Innovation Reinvestment DI# 1860007	

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

6a. Provide an effectiveness measure.

N/A

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:

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
MOSIRA TRANSFER								
MOSIRA Transfer - 1860007								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	3,000,000	0.00
TOTAL - TRF	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**3,000,000**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$3,000,000**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$3,000,000**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	313,611	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	313,611	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL	**313,611**	**0.00**	**396,000**	**0.00**	**396,000**	**0.00**	**396,000**	**0.00**
GRAND TOTAL	**$313,611**	**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 2013 Budget Request						FY 2013 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	396,000	0	0	396,000		TRF	396,000	0	0	396,000	
Total	**396,000**	**0**	**0**	**396,000**	E	**Total**	**396,000**	**0**	**0**	**396,000**	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:

Note: 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 uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

After School Retreat Reading and Assessment (0732)
ALS Lou Gehrig's Disease (0703)
American Cancer Society Heartland Division, Inc. (0700)
American Diabetes Association Gateway Area (0713)
American Heart Association (0714)
American Lung Association of Missouri (0704)
American Red Cross Trust (0987)
Arthritis Foundation (0708)
Breast Cancer Awareness Fund (0915)
Childhood Lead Testing Fund (0899)
Children's Trust Fund (0694)
Developmental Disabilities Waiting List Equity Trust (0986)
Division of Aging Elderly Home-Delivered Meals Trust Fund (0296)
Foster Care and Adoptive Parents Recruitment and Retention (0979)
March of Dimes (0716)
Missouri Military Family Relief Fund (0719)
Missouri Public Service Health Fund (0298)
Muscular Dystrophy Association (0707)
National Guard Trust Fund (0900)
National Multiple Sclerosis Society (0709)
Organ Donor Program (0824)
Puppy Protection Trust Fund (0985)
Veterans' Trust Fund (0579)
Workers' Memorial Fund (0895)

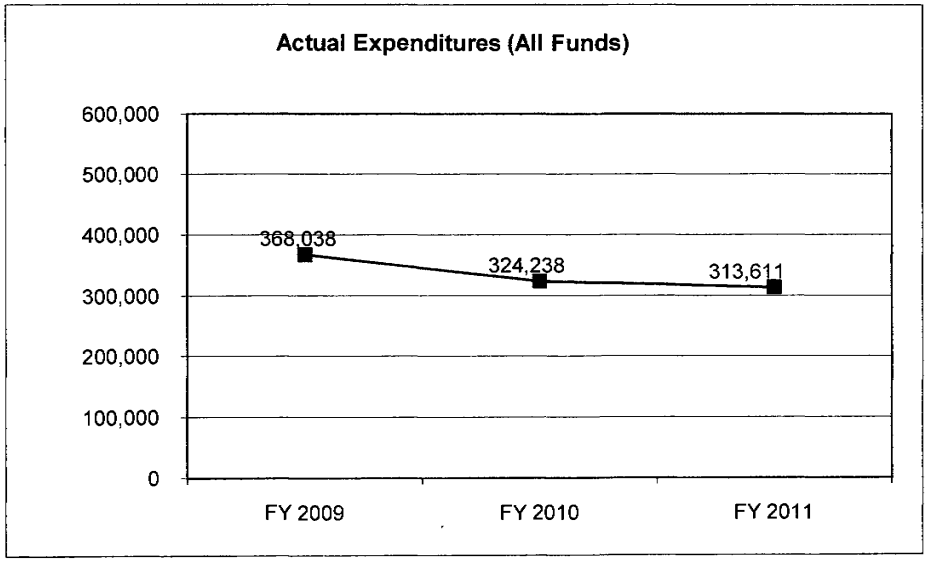
CORE DECISION ITEM

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 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 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)	368,038	324,238	313,611	N/A
Unexpended (All Funds)	27,962	71,762	82,389	N/A
Unexpended, by Fund:				
General Revenue	27,962	71,762	82,389	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:

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 ADJUSTMENTS								
Core Reallocation	992 T507	TRF	0.00	1,000	0	0	1,000	Add check-off trust funds passed in 2011 regular session.
Core Reallocation	992 T509	TRF	0.00	1,000	0	0	1,000	Add check-off trust funds passed in 2011 regular session.
Core Reallocation	992 T510	TRF	0.00	1,000	0	0	1,000	Add check-off trust funds passed in 2011 regular session.
Core Reallocation	992 T511	TRF	0.00	1,000	0	0	1,000	Add check-off trust funds passed in 2011 regular session.
Core Reallocation	992 T528	TRF	0.00	(5,000)	0	0	(5,000)	Add check-off trust funds passed in 2011 regular session.
Core Reallocation	992 T505	TRF	0.00	1,000	0	0	1,000	Add check-off trust funds passed in 2011 regular session.
NET DEPARTMENT CHANGES			**0.00**	**0**	**0**	**0**	**0**	
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**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	313,611	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	313,611	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GRAND TOTAL	$313,611	0.00	$396,000	0.00	$396,000	0.00	$396,000	0.00
GENERAL REVENUE	$313,611	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 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	67	0.00	1,985	0.00	1,985	0.00	1,985	0.00
CHILDREN'S TRUST	0	0.00	4,500	0.00	3,250	0.00	3,250	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	0	0.00	250	0.00	250	0.00	250	0.00
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	250	0.00
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	250	0.00
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	250	0.00
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	250	0.00
MISSOURI MILITARY FAMILY RELIE	0	0.00	250	0.00	250	0.00	250	0.00
AFT SCH READ & ASSESS GRANT PR	25	0.00	250	0.00	250	0.00	250	0.00
ORGAN DONOR PROGRAM	0	0.00	0	0.00	250	0.00	250	0.00
WORKERS MEMORIAL	200	0.00	250	0.00	250	0.00	250	0.00
CHILDHOOD LEAD TESTING	3	0.00	250	0.00	250	0.00	250	0.00
NATIONAL GUARD TRUST	37	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
FOSTER CARE & ADOPT PARENT R&R	0	0.00	0	0.00	250	0.00	250	0.00
PUPPY PROTECTION TRUST	0	0.00	0	0.00	250	0.00	250	0.00
DEVELOP DISABILITIES WAIT LIST	0	0.00	0	0.00	250	0.00	250	0.00
AMERICAN RED CROSS TRUST	0	0.00	0	0.00	250	0.00	250	0.00
TOTAL - TRF	337	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	**337**	**0.00**	**13,669**	**0.00**	**13,669**	**0.00**	**13,669**	**0.00**
GRAND TOTAL	**$337**	**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 2013 Budget Request						FY 2013 Governor's Recommendation				
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	13,669	13,669		TRF	0	0	13,669	13,669	
Total	**0**	**0**	**13,669**	**13,669**	E	**Total**	**0**	**0**	**13,669**	**13,669**	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: See Core Description below.

Other Funds:

Note: 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 uses this appropriation to reverse transfers from the various funds below to the General Revenue Fund for revised or erroneous transfers.

After School Retreat Reading and Assessment (0732)
ALS Lou Gehrig's Disease (0703)
American Cancer Society Heartland Division, Inc. (0700)
American Diabetes Association Gateway Area (0713)
American Heart Association (0714)
American Lung Association of Missouri (0704)
American Red Cross Trust (0987)
Arthritis Foundation (0708)
Breast Cancer Awareness Fund (0915)
Childhood Lead Testing Fund (0899)
Children's Trust Fund (0694)
Developmental Disabilities Waiting List Equity Trust (0986)
Division of Aging Elderly Home-Delivered Meals Trust Fund (0296)
Foster Care and Adoptive Parents Recruitment and Retention (0979)
March of Dimes (0716)
Missouri Military Family Relief Fund (0719)
Missouri Public Service Health Fund (0298)
Muscular Dystrophy Association (0707)
National Guard Trust Fund (0900)
National Multiple Sclerosis Society (0709)
Organ Donor Program (0824)
Puppy Protection Trust Fund (0985)
Veterans' Trust Fund (0579)
Workers' Memorial Fund (0895)

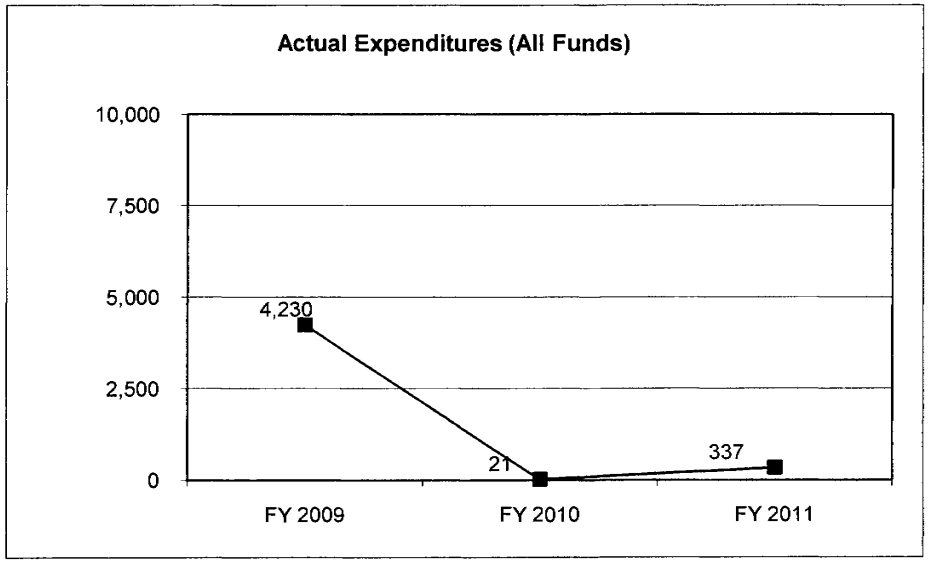
CORE DECISION ITEM

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 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 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)	4,230	21	337	N/A
Unexpended (All Funds)	9,439	13,648	13,332	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	9,439	13,648	13,332	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**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	337	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	337	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	$337	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	$337	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM-SPECIFIC								
AMER CANCER SOC, HEARTLAND DIV	9,019	0.00	3,500	0.00	3,500	0.00	3,500	0.00
ALS LOU GEHRIG'S DISEASE	3,179	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMERICAN LUNG ASSOC OF MO	1,639	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MUSCULAR DYSTROPHY ASSOCIATION	1,338	0.00	3,500	0.00	2,500	0.00	2,500	0.00
ARTHRITIS FOUNDATION	1,214	0.00	2,500	0.00	2,500	0.00	2,500	0.00
NATIONAL MULTIPLE SCLEROSIS SO	3,797	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMER DIABETES ASSN GATEWAY ARE	3,886	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMERICAN HEART ASSOCIATION	4,243	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MARCH OF DIMES	2,688	0.00	3,500	0.00	3,500	0.00	3,500	0.00
BREAST CANCER AWARENESS TRUST	2,927	0.00	1,000	0.00	1,000	0.00	1,000	0.00
AMERICAN RED CROSS TRUST	0	0.00	0	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	33,930	0.00	31,500	0.00	31,500	0.00	31,500	0.00
TOTAL	**33,930**	**0.00**	**31,500**	**0.00**	**31,500**	**0.00**	**31,500**	**0.00**
GRAND TOTAL	**$33,930**	**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 2013 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 2013 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),

Note: 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.

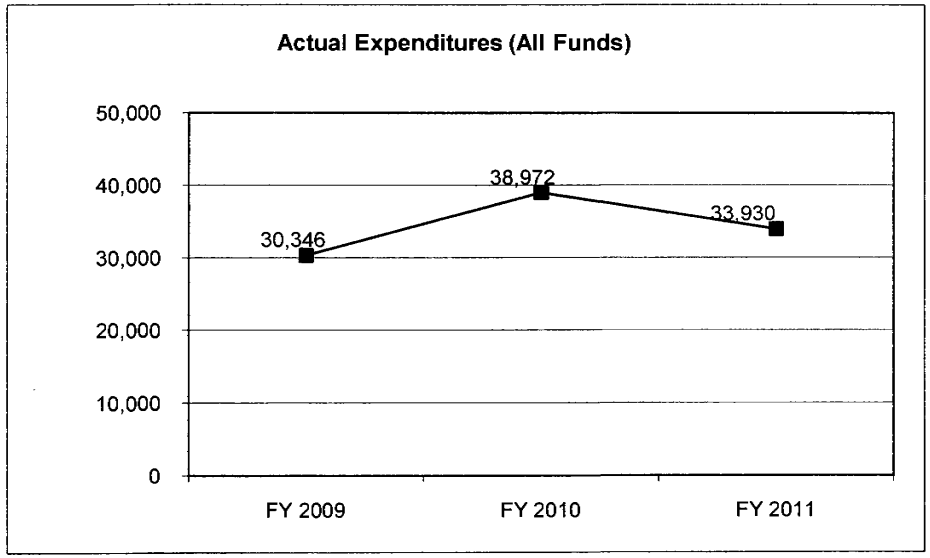
CORE DECISION ITEM

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 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	48,908	44,129	40,374	31,500 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	48,908	44,129	40,374	N/A
Actual Expenditures (All Funds)	30,346	38,972	33,930	N/A
Unexpended (All Funds)	18,562	5,157	6,444	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	18,562	5,157	6,444	N/A
	(1)	(2)	(3)	



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

NOTES:
(1) Appropriation increased $17,408 to process distributions.
(2) Appropriation increased $12,629 to process distributions.
(3) Appropriation increased $8,874 to process distributions.

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 ADJUSTMENTS								
Core Reallocation	994 8166	PD	0.00	0	0	1,000	1,000	Add check-off trust fund passed in 2011 regular session.
Core Reallocation	994 7299	PD	0.00	0	0	(1,000)	(1,000)	Add check-off trust fund passed in 2011 regular session.
NET DEPARTMENT CHANGES			**0.00**	**0**	**0**	**0**	**0**	
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**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	33,930	0.00	31,500	0.00	31,500	0.00	31,500	0.00
TOTAL - PD	33,930	0.00	31,500	0.00	31,500	0.00	31,500	0.00
GRAND TOTAL	$33,930	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	$33,930	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 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
Division of Administration
Core - DOR Information Fund Transfer

Budget Unit 87110C

1. CORE FINANCIAL SUMMARY

FY 2013 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 2013 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)

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)

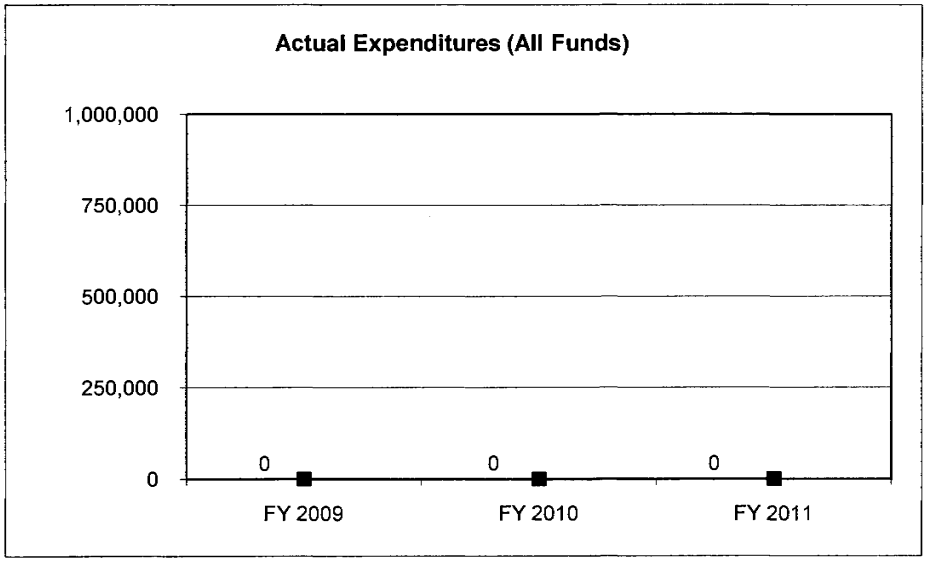
CORE DECISION ITEM

Department of Revenue
Division of Administration
Core - DOR Information Fund Transfer

Budget Unit **87110C**

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	250,000	250,000	250,000	250,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	250,000	250,000	250,000	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	250,000	250,000	250,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	250,000	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**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
MOTOR FUEL TAX TRANSFER								
CORE								
FUND TRANSFERS								
MOTOR FUEL TAX	537,573,907	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	537,573,907	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL	**537,573,907**	**0.00**	**560,178,001**	**0.00**	**560,178,001**	**0.00**	**560,178,001**	**0.00**
GRAND TOTAL	**$537,573,907**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2013 Budget Request					FY 2013 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	560,178,001	560,178,001		0	0	560,178,001	560,178,001	
Total	**0**	**0**	**560,178,001**	**560,178,001**	E	**0**	**0**	**560,178,001**	**560,178,001**	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: Motor Fuel Tax Fund (0673)

Note: The Department of Revenue requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

The Department 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.

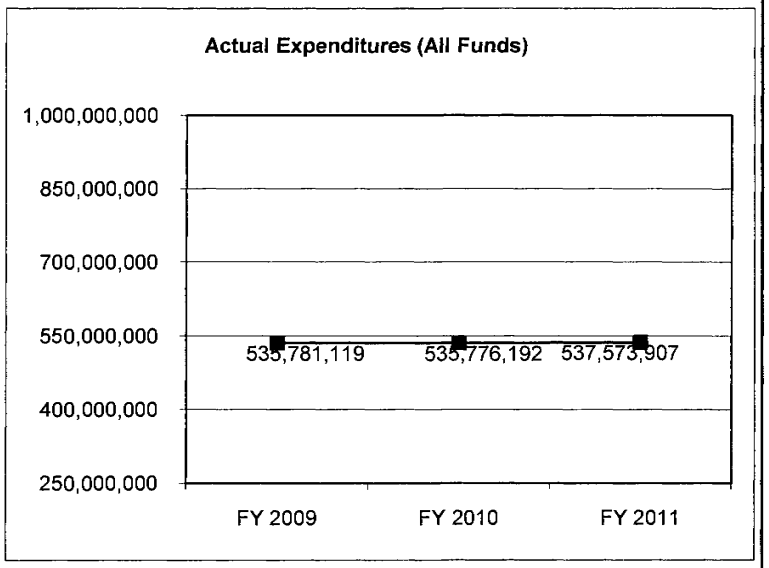
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 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)	535,781,119	535,776,192	537,573,907	N/A
Unexpended (All Funds)	24,396,882	24,401,809	22,604,094	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	24,396,882	24,401,809	22,604,094	N/A



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

NOTES:

DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	537,573,907	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	**537,573,907**	**0.00**	**560,178,001**	**0.00**	**560,178,001**	**0.00**	**560,178,001**	**0.00**
GRAND TOTAL	**$537,573,907**	**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	**$537,573,907**	**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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 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
Division of Administration
Core - DOR Specialty Plate Transfer

Budget Unit 87122C

1. CORE FINANCIAL SUMMARY

FY 2013 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	
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 Fund (0775)

FY 2013 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 Fund (0775)

Note: 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)

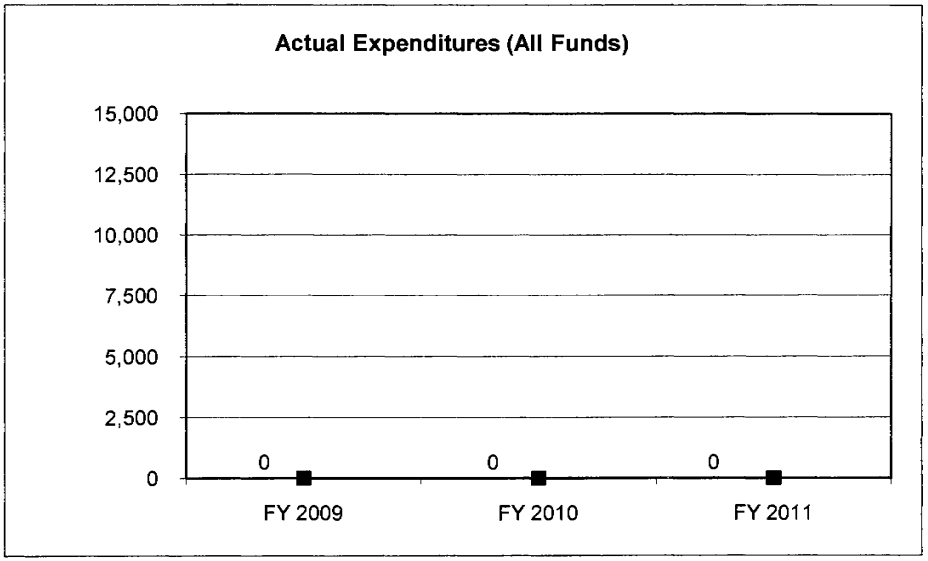
CORE DECISION ITEM

Department of Revenue
Division of Administration
Core - DOR Specialty Plate Transfer

Budget Unit 87122C

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	0	0	10,000	10,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	10,000	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	10,000	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
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**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 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**

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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
$1,722	$5,000 - $10,000	$5,000-$10,000

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.	Flexibility will be used to meet expenses associated with maintaining field staffing. Flexibility may also be used to address educational costs for appraiser certification.

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue	**Budget Unit 86911C**
Division: State Tax Commission	
DI Name: General Structure Adjustment DI# 000002	

1. AMOUNT OF REQUEST

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	23,150	0	0	23,150
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**	**Total**	**23,150**	**0**	**0**	**23,150**
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***	*5,331*	*0*	*0*	*5,331*

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
X	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 Governor's Fiscal Year 2013 budget includes a two percent pay raise for all state employees, beginning January 1, 2013. It does not include elected state officials, members of the general assembly or judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials.

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue — Budget Unit 86911C
Division: State Tax Commission
DI Name: General Structure Adjustment — DI# 000002

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.)

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							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: 2 OF 10

Department of Revenue **Budget Unit 86911C**
Division: State Tax Commission
DI Name: General Structure Adjustment DI# 000002

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	
100 - Personal Services	23,150						23,150	0.0	
Total PS	**23,150**	**0.0**	**0**	**0.0**	**0**	**0.0**	**23,150**	**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	**23,150**	**0.0**	**0**	**0.0**	**0**	**0.0**	**23,150**	**0.0**	**0**

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue	Budget Unit 86911C
Division: State Tax Commission	
DI Name: General Structure Adjustment DI# 000002	

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
STATE TAX COMMISSION								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	606	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	279	0.00
RESEARCH ANAL II	0	0.00	0	0.00	0	0.00	389	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	322	0.00
ASSESSMENT REP II TAX COMM	0	0.00	0	0.00	0	0.00	3,153	0.00
APPRAISER II	0	0.00	0	0.00	0	0.00	5,916	0.00
APPRAISER III	0	0.00	0	0.00	0	0.00	829	0.00
APPRAISER SUPERVISOR	0	0.00	0	0.00	0	0.00	1,882	0.00
APPRAISAL SPECIALIST	0	0.00	0	0.00	0	0.00	1,050	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	1,073	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	1,903	0.00
CHIEF COUNSEL	0	0.00	0	0.00	0	0.00	634	0.00
HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	430	0.00
COMMISSION MEMBER	0	0.00	0	0.00	0	0.00	1,926	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	0	0.00	963	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	949	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	318	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	528	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**23,150**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$23,150**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$23,150**	**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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
STATE TAX COMMISSION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	2,289,659	50.15	2,525,527	54.00	2,525,527	54.00	2,525,527	54.00
TOTAL - PS	2,289,659	50.15	2,525,527	54.00	2,525,527	54.00	2,525,527	54.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	209,673	0.00	216,582	0.00	216,582	0.00	208,089	0.00
TOTAL - EE	209,673	0.00	216,582	0.00	216,582	0.00	208,089	0.00
TOTAL	**2,499,332**	**50.15**	**2,742,109**	**54.00**	**2,742,109**	**54.00**	**2,733,616**	**54.00**
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	23,150	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	23,150	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**23,150**	**0.00**
GRAND TOTAL	**$2,499,332**	**50.15**	**$2,742,109**	**54.00**	**$2,742,109**	**54.00**	**$2,756,766**	**54.00**

CORE DECISION ITEM

Department	**Revenue**	**Budget Unit**	**86911C**
Division	**State Tax Commission**		
Core -	**State Tax Commission**		

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	GR	Federal	Other	Total
PS	2,525,527	0	0	2,525,527
EE	216,582	0	0	216,582
PSD	0	0	0	0
TRF	0	0	0	0
Total	**2,742,109**	**0**	**0**	**2,742,109**
FTE	**54.00**	**0.00**	**0.00**	**54.00**
Est. Fringe	*1,280,442*	*0*	*0*	*1,280,442*

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

Other Funds:

FY 2013 Governor's Recommendation

	GR	Federal	Other	Total
PS	2,525,527	0	0	2,525,527
EE	208,089	0	0	208,089
PSD	0	0	0	0
TRF	0	0	0	0
Total	**2,733,616**	**0**	**0**	**2,733,616**
FTE	**54.00**	**0.00**	**0.00**	**54.00**
Est. Fringe	*1,280,442*	*0*	*0*	*1,280,442*

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)

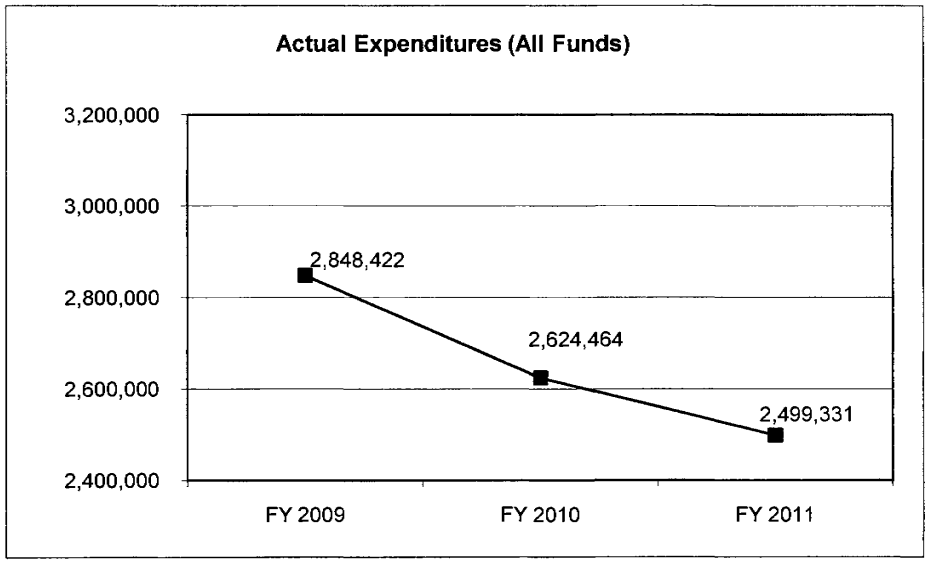
Administration
Legal
Original Assessment
Ratio Study
Technical Assistance

CORE DECISION ITEM

Department	**Revenue**	**Budget Unit**	**86911C**
Division	**State Tax Commission**		
Core -	**State Tax Commission**		

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	3,048,106	2,826,529	2,748,085	2,742,109
Less Reverted (All Funds)	(190,397)	(199,636)	(125,077)	N/A
Budget Authority (All Funds)	2,857,709	2,626,893	2,623,008	N/A
Actual Expenditures (All Funds)	2,848,422	2,624,464	2,499,331	N/A
Unexpended (All Funds)	9,287	2,429	123,677	N/A
Unexpended, by Fund:				
General Revenue	9,287	2,429	123,677	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	216,582	0	0	216,582	
	Total	**54.00**	**2,742,109**	**0**	**0**	**2,742,109**	
DEPARTMENT CORE REQUEST							
	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**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction 1304 2138	EE	0.00	(8,493)	0	0	(8,493)	
NET GOVERNOR CHANGES		**0.00**	**(8,493)**	**0**	**0**	**(8,493)**	
GOVERNOR'S RECOMMENDED CORE							
	PS	54.00	2,525,527	0	0	2,525,527	
	EE	0.00	208,089	0	0	208,089	
	Total	**54.00**	**2,733,616**	**0**	**0**	**2,733,616**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 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	28,590	0.78	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	272,311	7.18	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	629,513	16.99	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	111,173	1.98	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	145,022	2.15	207,600	3.00	207,600	3.00	207,600	3.00
PROJECT SPECIALIST	1,850	0.02	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	54,109	1.00	46,904	1.00	46,904	1.00	46,904	1.00
COMMISSION MEMBER	111,958	1.07	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	28,345	0.98	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	**2,289,659**	**50.15**	**2,525,527**	**54.00**	**2,525,527**	**54.00**	**2,525,527**	**54.00**
TRAVEL, IN-STATE	65,746	0.00	75,721	0.00	75,721	0.00	71,935	0.00
TRAVEL, OUT-OF-STATE	372	0.00	2,500	0.00	2,500	0.00	2,375	0.00
SUPPLIES	61,713	0.00	73,436	0.00	73,436	0.00	69,764	0.00
PROFESSIONAL DEVELOPMENT	14,610	0.00	18,190	0.00	18,190	0.00	17,280	0.00
COMMUNICATION SERV & SUPP	13,210	0.00	13,138	0.00	13,138	0.00	13,138	0.00
PROFESSIONAL SERVICES	41,502	0.00	16,432	0.00	16,432	0.00	16,432	0.00
M&R SERVICES	10,366	0.00	14,071	0.00	14,071	0.00	14,071	0.00
MOTORIZED EQUIPMENT	0	0.00	736	0.00	736	0.00	736	0.00
OFFICE EQUIPMENT	523	0.00	681	0.00	681	0.00	681	0.00
OTHER EQUIPMENT	1,210	0.00	965	0.00	965	0.00	965	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 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	100	0.00	100	0.00	100	0.00
MISCELLANEOUS EXPENSES	421	0.00	500	0.00	500	0.00	500	0.00
TOTAL - EE	**209,673**	**0.00**	**216,582**	**0.00**	**216,582**	**0.00**	**208,089**	**0.00**
GRAND TOTAL	**$2,499,332**	**50.15**	**$2,742,109**	**54.00**	**$2,742,109**	**54.00**	**$2,733,616**	**54.00**
GENERAL REVENUE	**$2,499,332**	**50.15**	**$2,742,109**	**54.00**	**$2,742,109**	**54.00**	**$2,733,616**	**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

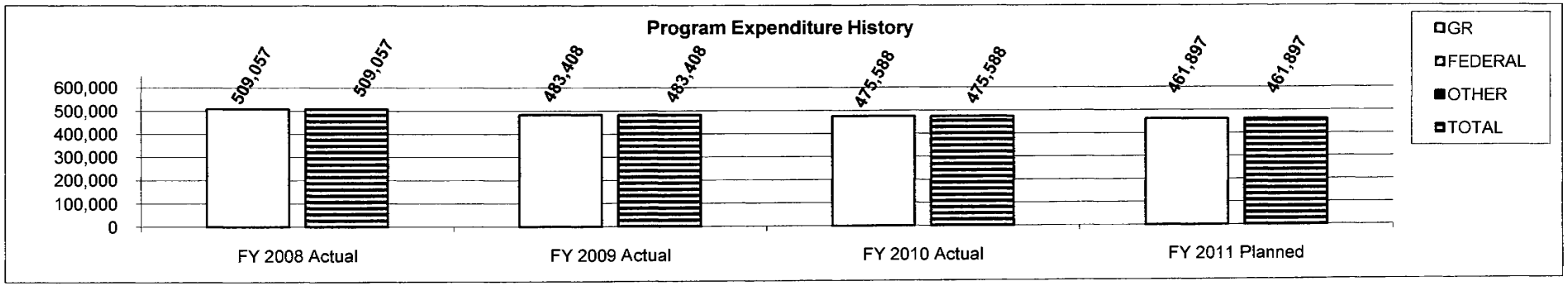
3. Are there federal matching requirements? If yes, please explain.

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

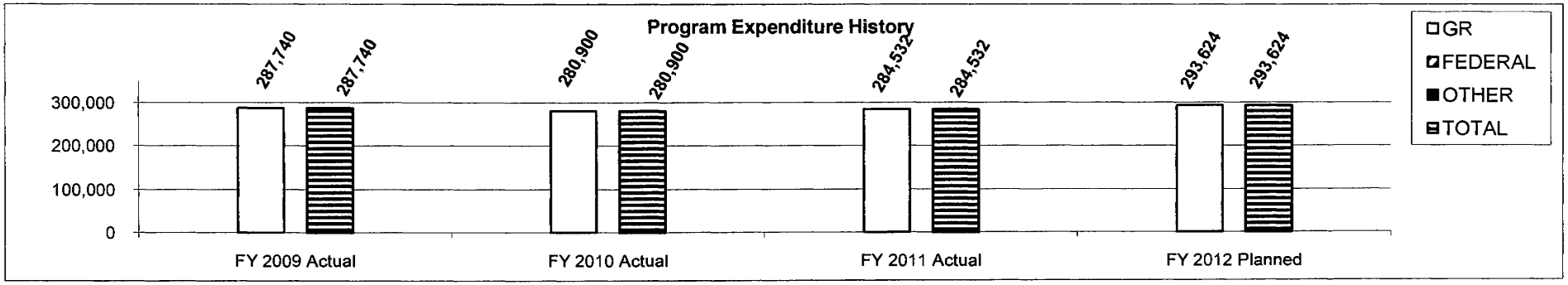
3. Are there federal matching requirements? If yes, please explain.

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?
N/A

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.

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 - 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 $182 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section results in excess of $280 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

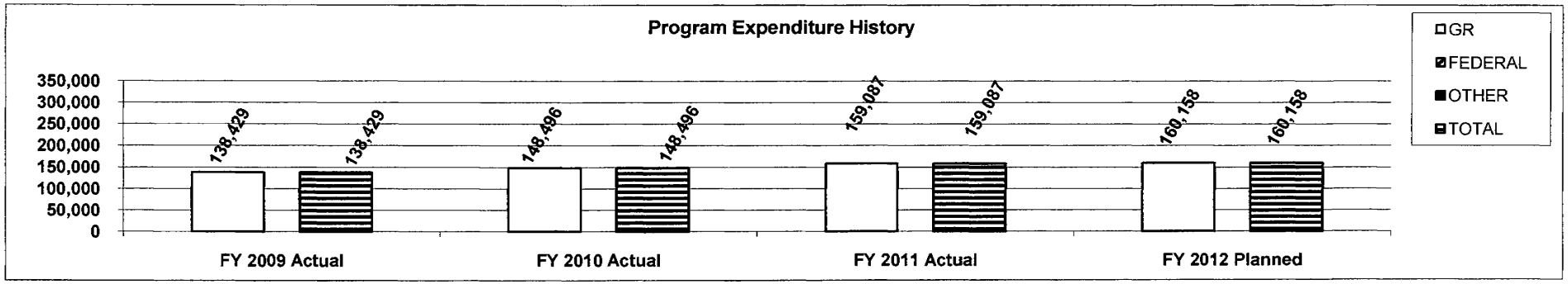
3. Are there federal matching requirements? If yes, please explain.

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.



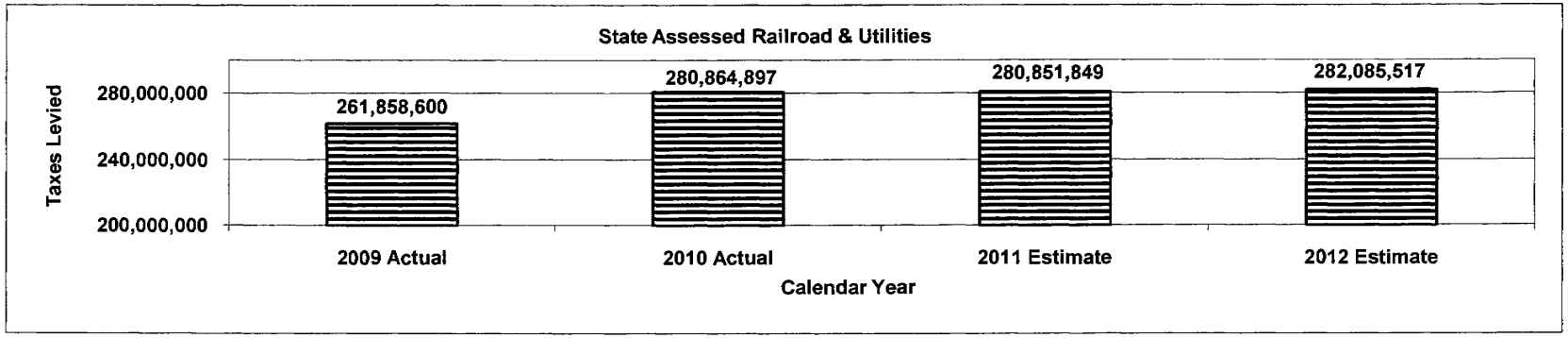
6. What are the sources of the "Other " funds?

N/A

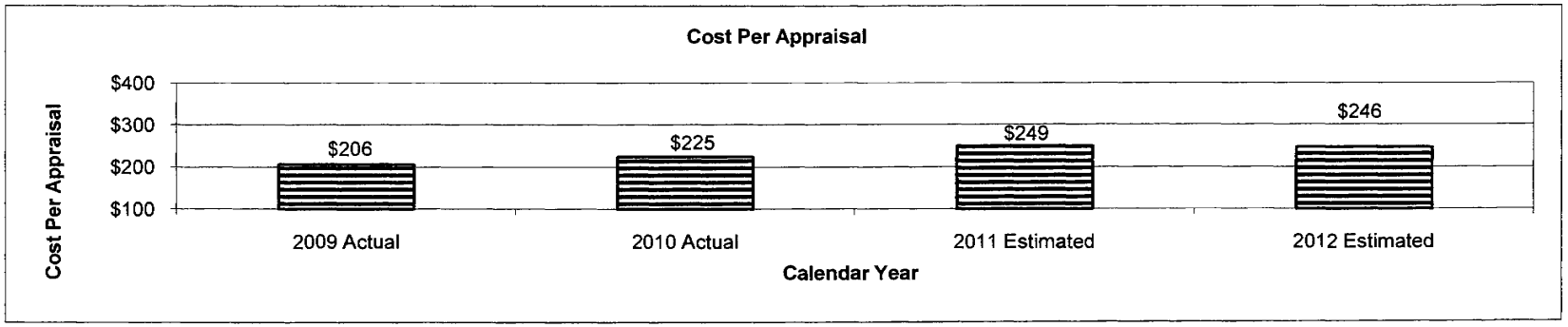
PROGRAM DESCRIPTION

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.

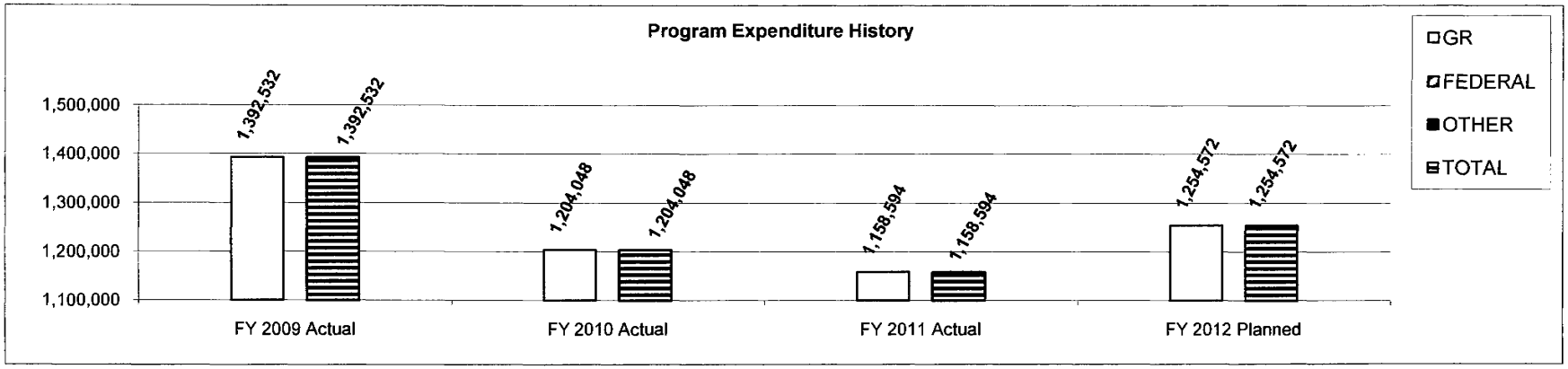
3. Are there federal matching requirements? If yes, please explain.

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.



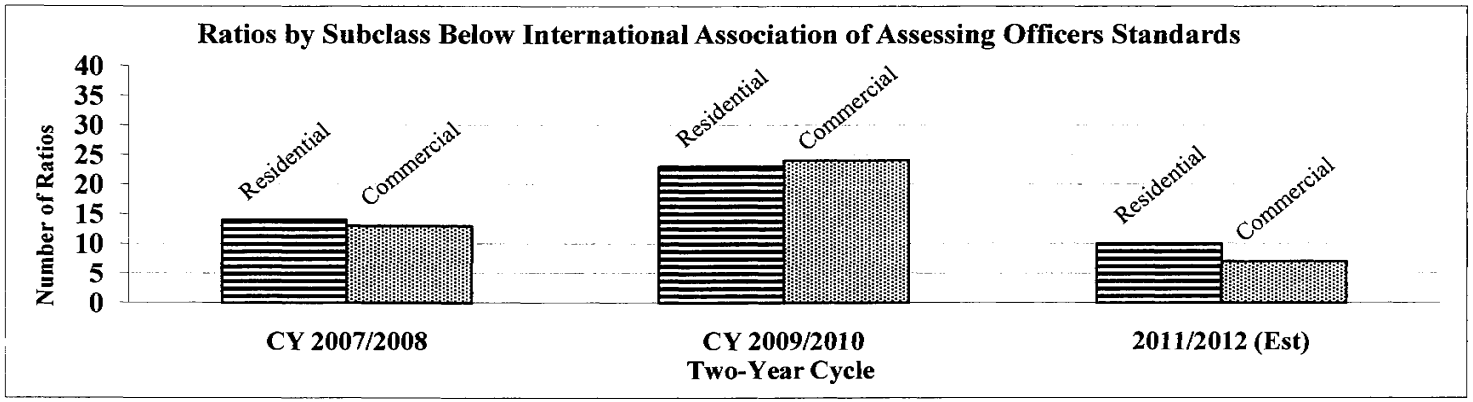
6. What are the sources of the "Other " funds?

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.



7b. Provide an efficiency measure.

Number of Ratio Studies By Study Type Per Two-Year Cycle

	FY-2007/2008 Actual		FY-2009/2010 Actual		FY-2011/2012Planned
Appraisal Studies	265		204		122
Sales Studies	0		20		46
Hybrid Studies	0		6		2
Total Studies	**265**		**230**		**170**

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.

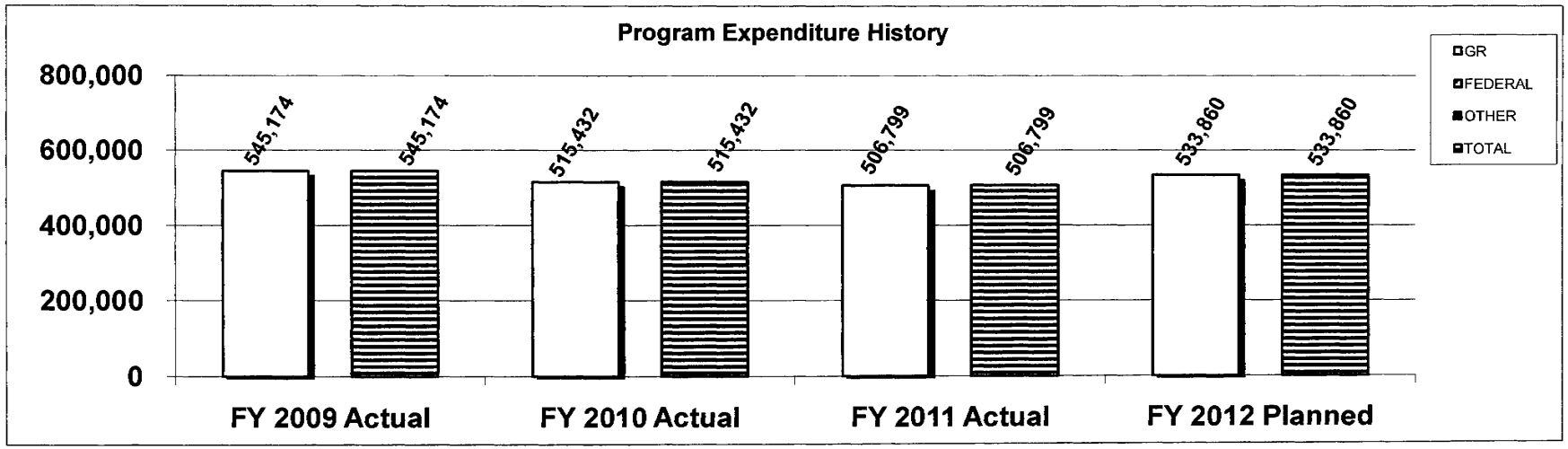
3. Are there federal matching requirements? If yes, please explain.

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.



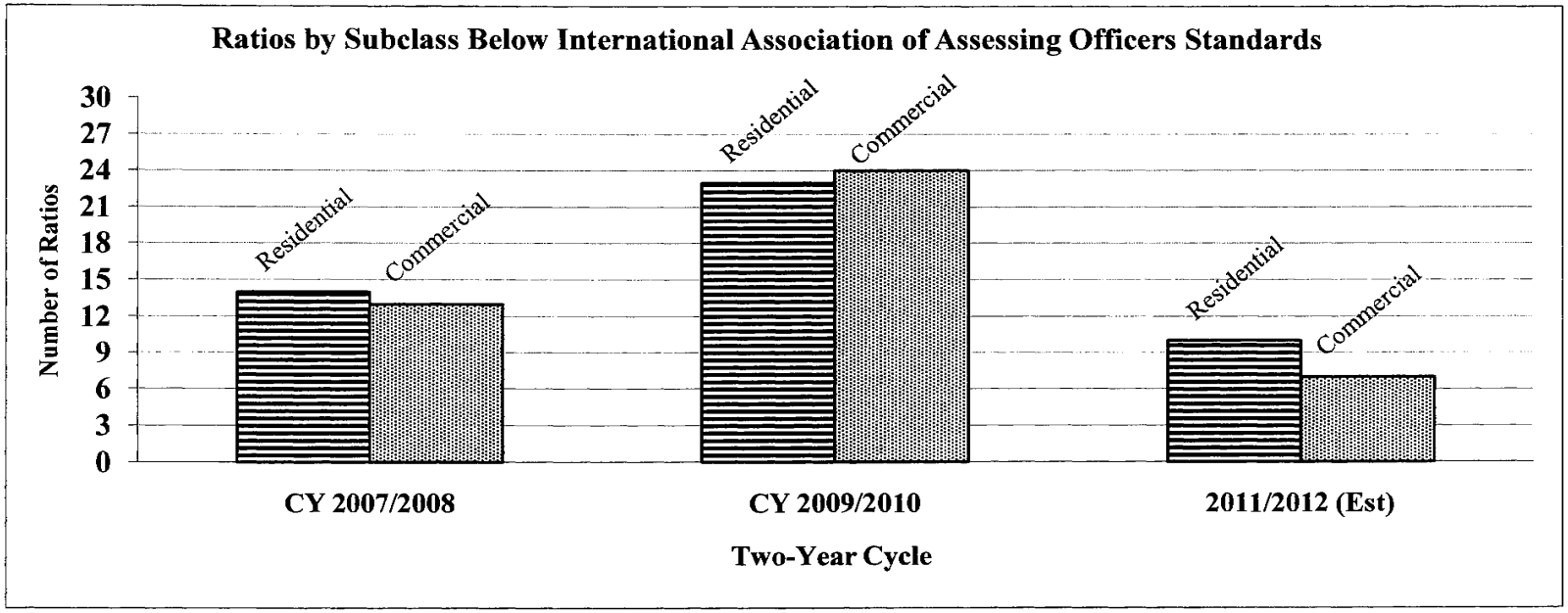
6. What are the sources of the "Other " funds?

N/A

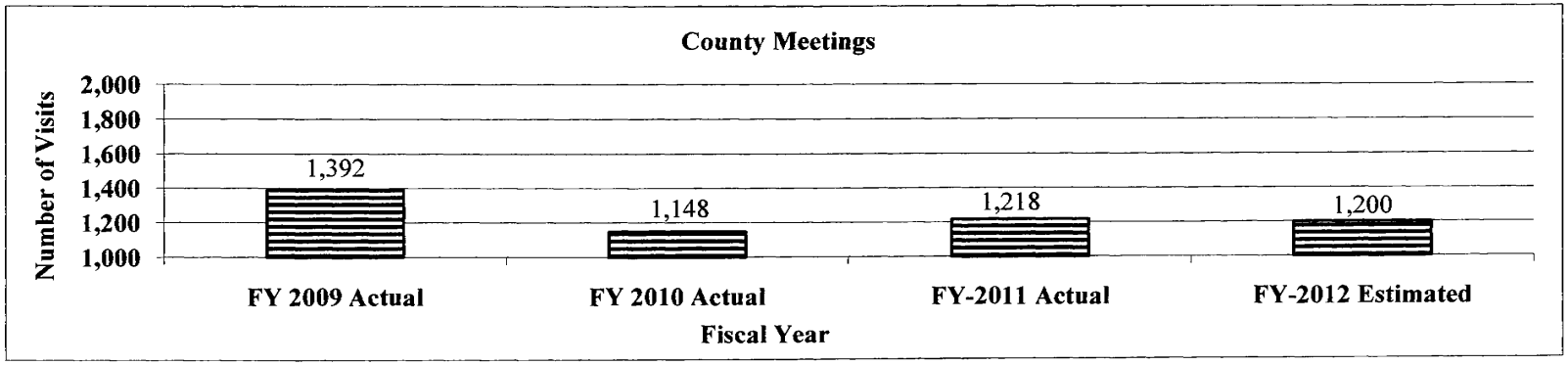
PROGRAM DESCRIPTION

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	12,401,496	0.00	11,132,480	0.00	11,132,480	0.00	11,132,480	0.00
TOTAL - PD	12,401,496	0.00	11,132,480	0.00	11,132,480	0.00	11,132,480	0.00
TOTAL	**12,401,496**	**0.00**	**11,132,480**	**0.00**	**11,132,480**	**0.00**	**11,132,480**	**0.00**
GRAND TOTAL	**$12,401,496**	**0.00**	**$11,132,480**	**0.00**	**$11,132,480**	**0.00**	**$11,132,480**	**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 2013 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	11,132,480	0	0	11,132,480
TRF	0	0	0	0
Total	**11,132,480**	**0**	**0**	**11,132,480**
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 2013 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	11,132,480	0	0	11,132,480
TRF	0	0	0	0
Total	**11,132,480**	**0**	**0**	**11,132,480**
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 $11,132,480 will provide reimbursements to counties at a ceiling of $3.41 per parcel based upon 2009 parcel count.

The actual cost per parcel required to implement the statewide assessment program stands at $17.31. The core request provides funding to pay for 20% of the actual cost required to assess property in the State of Missouri with the balance of 80% being borne by local government.

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

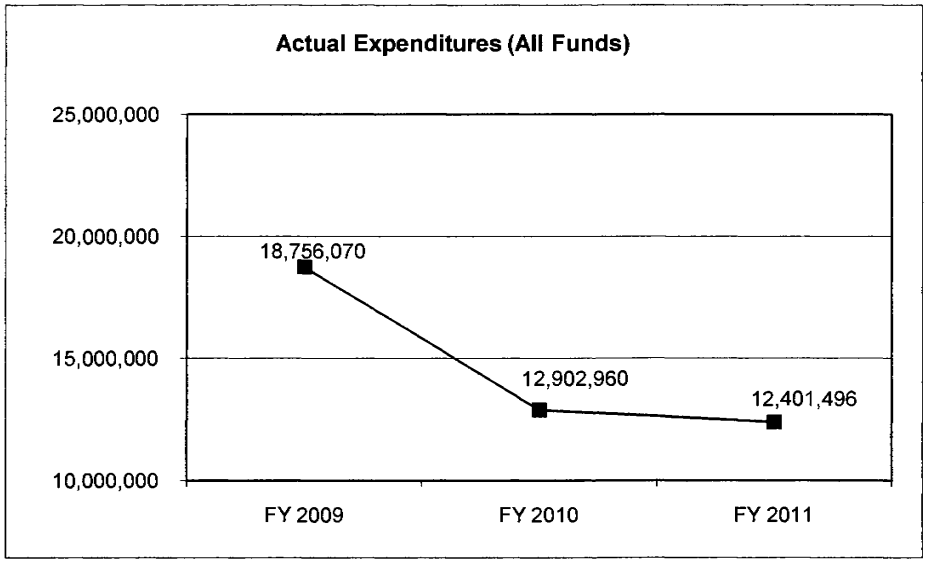
None

CORE DECISION ITEM

Department	**Revenue/State Tax Commission**	**Budget Unit**	**87016C**
Division	**State Tax Commission**		
Core -	**Assessment Maintenance**		

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	19,020,668	19,020,668	12,480,296	11,132,480
Less Reverted (All Funds)	0	(6,117,708)	0	0
Budget Authority (All Funds)	19,020,668	12,902,960	12,480,296	11,132,480
Actual Expenditures (All Funds)	18,756,070	12,902,960	12,401,496	0
Unexpended (All Funds)	264,598	0	78,800	11,132,480
Unexpended, by Fund:				
General Revenue	264,598	6,117,708	78,800	0
Federal	0	0	0	0
Other	0	0	0	0



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

NOTES:

DEPARTMENT OF REVENUE
ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	11,132,480	0	0	11,132,480	
	Total	**0.00**	**11,132,480**	**0**	**0**	**11,132,480**	
DEPARTMENT CORE REQUEST							
	PD	0.00	11,132,480	0	0	11,132,480	
	Total	**0.00**	**11,132,480**	**0**	**0**	**11,132,480**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	11,132,480	0	0	11,132,480	
	Total	**0.00**	**11,132,480**	**0**	**0**	**11,132,480**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	12,401,496	0.00	11,132,480	0.00	11,132,480	0.00	11,132,480	0.00
TOTAL - PD	**12,401,496**	**0.00**	**11,132,480**	**0.00**	**11,132,480**	**0.00**	**11,132,480**	**0.00**
GRAND TOTAL	**$12,401,496**	**0.00**	**$11,132,480**	**0.00**	**$11,132,480**	**0.00**	**$11,132,480**	**0.00**
GENERAL REVENUE	**$12,401,496**	**0.00**	**$11,132,480**	**0.00**	**$11,132,480**	**0.00**	**$11,132,480**	**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 - $1,668,459 - 25% Expense and Equipment - $9,313,376 - 25%
Flexibility is requested in case of market and/or industry changes that may require timely changes to business models and/or operations.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at $250,000 to $1,000,000	Potential use estimated at $250,000 to $1,000,000

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue | **Budget Unit 87212C**
Division: Missouri Lottery Commission
DI Name: General Structure Adjustment **DI# 000002**

1. AMOUNT OF REQUEST

	FY 2013 Budget Request					FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	61,178	61,178
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**	**Total**	**0**	**0**	**61,178**	**61,178**
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*	*14,089*	*14,089*

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: Lottery Enterprise Fund (0657)

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
X	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 Governor's Fiscal Year 2013 budget includes a two percent pay raise for all state employees, beginning January 1, 2013. It does not include elected state officials, members of the general assembly or judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials.

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue — Budget Unit 87212C
Division: Missouri Lottery Commission
DI Name: General Structure Adjustment — DI# 000002

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.)

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							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: 2 OF 10

Department of Revenue **Budget Unit 87212C**
Division: Missouri Lottery Commission
DI Name: General Structure Adjustment DI# 000002

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	
100 - Personal Services					61,178		61,178	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**61,178**	**0.0**	**61,178**	**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**	**61,178**	**0.0**	**61,178**	**0.0**	**0**

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue	Budget Unit 87212C
Division: Missouri Lottery Commission	
DI Name: General Structure Adjustment DI# 000002	

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	1,720	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,647	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	916	0.00
COMPUTER OPER I	0	0.00	0	0.00	0	0.00	465	0.00
COMPUTER OPER III	0	0.00	0	0.00	0	0.00	936	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	0	0.00	405	0.00
INFORMATION TECHNOLOGIST II	0	0.00	0	0.00	0	0.00	318	0.00
INFORMATION TECHNOLOGIST III	0	0.00	0	0.00	0	0.00	1,170	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	0	0.00	2,228	0.00
INFORMATION TECHNOLOGY SUPV	0	0.00	0	0.00	0	0.00	615	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	0	0.00	2,082	0.00
COMP INFO TECHNOLOGY MGR II	0	0.00	0	0.00	0	0.00	699	0.00
STOREKEEPER II	0	0.00	0	0.00	0	0.00	898	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	298	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	761	0.00
CH ACCOUNTANT	0	0.00	0	0.00	0	0.00	493	0.00
ACCOUNTING SPECIALIST III	0	0.00	0	0.00	0	0.00	464	0.00
RESEARCH ANAL III	0	0.00	0	0.00	0	0.00	441	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	1,449	0.00
TRAINING TECH III	0	0.00	0	0.00	0	0.00	446	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	2,450	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	845	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	369	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	0	0.00	422	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	0	0.00	337	0.00
SATELLITE BROADCAST & VID PROD	0	0.00	0	0.00	0	0.00	961	0.00
LOTTERY CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	2,349	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	0	0.00	2,754	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	0	0.00	12,872	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	0	0.00	3,492	0.00
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	0	0.00	1,038	0.00
FACILITIES OPERATIONS MGR B1	0	0.00	0	0.00	0	0.00	509	0.00

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	563	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	0	0.00	541	0.00
RESEARCH MANAGER B1	0	0.00	0	0.00	0	0.00	541	0.00
LOTTERY MGR B1	0	0.00	0	0.00	0	0.00	2,747	0.00
LOTTERY MGR B2	0	0.00	0	0.00	0	0.00	2,762	0.00
LOTTERY MGR B3	0	0.00	0	0.00	0	0.00	1,402	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,698	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	2,614	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	0	0.00	438	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	1,023	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**61,178**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$61,178**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$61,178**	**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	6,775,404	164.55	6,865,837	159.50	6,673,837	153.50	6,673,837	153.50
TOTAL - PS	6,775,404	164.55	6,865,837	159.50	6,673,837	153.50	6,673,837	153.50
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	39,010,806	0.00	37,243,502	0.00	37,243,502	0.00	37,198,992	0.00
TOTAL - EE	39,010,806	0.00	37,243,502	0.00	37,243,502	0.00	37,198,992	0.00
PROGRAM-SPECIFIC								
LOTTERY ENTERPRISE	4,365	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	4,365	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL	**45,790,575**	**164.55**	**44,119,339**	**159.50**	**43,927,339**	**153.50**	**43,882,829**	**153.50**
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	61,178	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	61,178	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**61,178**	**0.00**
GRAND TOTAL	**$45,790,575**	**164.55**	**$44,119,339**	**159.50**	**$43,927,339**	**153.50**	**$43,944,007**	**153.50**

CORE DECISION ITEM

Department	**REVENUE**	**Budget Unit**	**87212C**
Division	**MISSOURI LOTTERY COMMISSION**		
Core -	**OPERATING**		

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	GR	Federal	Other	Total	
PS	0	0	6,673,837	6,673,837	
EE	0	0	37,243,502	37,243,502	E
PSD	0	0	10,000	10,000	
TRF	0	0	0	0	
Total	**0**	**0**	**43,927,339**	**43,927,339**	
FTE	**0.00**	**0.00**	**153.50**	**153.50**	
Est. Fringe	*0*	*0*	*3,383,635*	*3,383,635*	

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 2013 Governor's Recommendation

	GR	Federal	Other	Total	
PS	0	0	6,673,837	6,673,837	
EE	0	0	37,198,992	37,198,992	E
PSD	0	0	10,000	10,000	
TRF	0	0	0	0	
Total	**0**	**0**	**43,882,829**	**43,882,829**	
FTE	**0.00**	**0.00**	**153.50**	**153.50**	
Est. Fringe	*0*	*0*	*3,383,635*	*3,383,635*	

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.

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

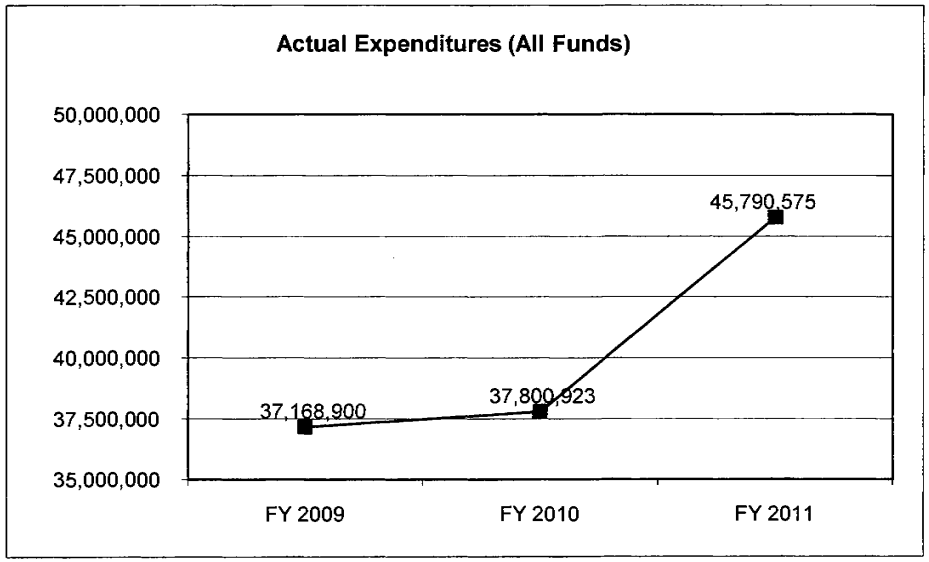
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	**REVENUE**	**Budget Unit**	**87212C**
Division	**MISSOURI LOTTERY COMMISSION**		
Core -	**OPERATING**		

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	38,649,886	38,247,339	46,247,339	44,119,339 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	38,649,886	38,247,339	46,247,339	N/A
Actual Expenditures (All Funds)	37,168,900	37,800,923	45,790,575	N/A
Unexpended (All Funds)	1,480,986	446,416	456,764	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,480,986	446,416	456,764	N/A



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

NOTES:

DEPARTMENT OF REVENUE
LOTTERY COMMISSION - OPERATIN

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	159.50	0	0	6,865,837	6,865,837	
		EE	0.00	0	0	37,243,502	37,243,502	
		PD	0.00	0	0	10,000	10,000	
		Total	**159.50**	**0**	**0**	**44,119,339**	**44,119,339**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	861 9156	PS	(6.00)	0	0	(192,000)	(192,000)	FY 13 FTE Core Reduction
NET DEPARTMENT CHANGES			**(6.00)**	**0**	**0**	**(192,000)**	**(192,000)**	
DEPARTMENT CORE REQUEST								
		PS	153.50	0	0	6,673,837	6,673,837	
		EE	0.00	0	0	37,243,502	37,243,502	
		PD	0.00	0	0	10,000	10,000	
		Total	**153.50**	**0**	**0**	**43,927,339**	**43,927,339**	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1324 9157	EE	0.00	0	0	(44,510)	(44,510)	
NET GOVERNOR CHANGES			**0.00**	**0**	**0**	**(44,510)**	**(44,510)**	
GOVERNOR'S RECOMMENDED CORE								
		PS	153.50	0	0	6,673,837	6,673,837	
		EE	0.00	0	0	37,198,992	37,198,992	
		PD	0.00	0	0	10,000	10,000	
		Total	**153.50**	**0**	**0**	**43,882,829**	**43,882,829**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	181,906	7.05	187,674	7.00	187,674	7.00	187,674	7.00
ADMIN OFFICE SUPPORT ASSISTANT	233,189	7.31	179,671	5.00	179,671	5.00	179,671	5.00
SR OFC SUPPORT ASST (STENO)	96,147	3.01	99,964	3.00	99,964	3.00	99,964	3.00
COMPUTER OPER I	52,968	2.09	50,760	2.00	50,760	2.00	50,760	2.00
COMPUTER OPER III	104,846	3.08	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	70,021	2.02	34,644	1.00	34,644	1.00	34,644	1.00
INFORMATION TECHNOLOGIST III	159,712	3.80	167,808	4.00	127,596	3.00	127,596	3.00
INFORMATION TECHNOLOGIST IV	209,948	4.22	200,556	4.00	243,060	5.00	243,060	5.00
COMPUTER INFO TECH SUPV II	67,080	1.00	67,080	1.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SUPV	0	0.00	0	0.00	67,080	1.00	67,080	1.00
INFORMATION TECHNOLOGY SPEC I	227,946	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	40,929	1.00	0	0.00	0	0.00	0	0.00
OFFICE SERVICES COOR	30,436	0.57	51,163	1.00	0	0.00	0	0.00
ACCOUNTANT I	31,386	1.00	32,484	1.00	32,484	1.00	32,484	1.00
ACCOUNTANT II	82,908	2.09	83,009	2.00	83,009	2.00	83,009	2.00
CH ACCOUNTANT	53,696	1.00	53,766	1.00	53,766	1.00	53,766	1.00
ACCOUNTING SPECIALIST III	50,500	1.00	50,577	1.00	50,577	1.00	50,577	1.00
RESEARCH ANAL III	10,018	0.21	0	0.00	48,084	1.00	48,084	1.00
RESEARCH ANAL IV	44,737	0.81	59,066	1.00	0	0.00	0	0.00
PUBLIC INFORMATION SPEC I	17,426	0.48	36,803	1.00	0	0.00	0	0.00
PUBLIC INFORMATION COOR	159,542	4.17	158,109	4.00	158,109	4.00	158,109	4.00
TRAINING TECH III	43,745	0.98	48,600	1.00	48,600	1.00	48,600	1.00
EXECUTIVE I	251,339	7.11	267,320	7.00	267,320	7.00	267,320	7.00
EXECUTIVE II	90,300	2.04	92,149	2.00	92,149	2.00	92,149	2.00
MANAGEMENT ANALYSIS SPEC II	88,228	2.05	134,106	3.00	40,212	1.00	40,212	1.00
MAINTENANCE WORKER II	0	0.00	32,256	1.00	0	0.00	0	0.00
MAINTENANCE SPV II	44,687	1.07	45,984	1.00	45,984	1.00	45,984	1.00
GRAPHIC ARTS SPEC III	39,386	1.02	36,797	1.00	36,797	1.00	36,797	1.00
GRAPHICS SPV	14,224	0.28	52,176	1.00	0	0.00	0	0.00

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
SATELLITE BROADCAST & VID PROD	101,424	2.02	104,828	2.00	104,828	2.00	104,828	2.00
LOTTERY CUSTOMER SERVICE REP	263,608	9.65	576,044	19.50	256,254	9.50	256,254	9.50
LOTTERY INSIDE SALES REP	300,952	10.03	0	0.00	300,408	10.00	300,408	10.00
LOTTERY SALES REPRESENTATIVE	1,470,656	40.62	1,542,439	41.00	1,404,168	35.00	1,404,168	35.00
LOTTERY SALES COORDINATOR	337,675	7.06	344,941	7.00	380,952	8.00	380,952	8.00
LOTTERY SECURITY SPECIALIST	92,414	1.83	113,280	2.00	113,280	2.00	113,280	2.00
FACILITIES OPERATIONS MGR B1	29,410	0.53	0	0.00	55,548	1.00	55,548	1.00
FISCAL & ADMINISTRATIVE MGR B1	58,918	1.00	61,389	1.00	61,389	1.00	61,389	1.00
HUMAN RESOURCES MGR B1	60,752	1.07	59,069	1.00	59,069	1.00	59,069	1.00
RESEARCH MANAGER B1	11,810	0.21	0	0.00	58,968	1.00	58,968	1.00
LOTTERY MGR B1	264,519	5.19	218,674	3.00	299,630	6.00	299,630	6.00
LOTTERY MGR B2	324,579	5.57	362,381	6.00	301,340	5.00	301,340	5.00
LOTTERY MGR B3	148,887	2.00	152,944	2.00	152,944	2.00	152,944	2.00
DIVISION DIRECTOR	162,104	1.89	185,202	2.00	185,202	2.00	185,202	2.00
DESIGNATED PRINCIPAL ASST DIV	257,806	3.75	214,987	3.00	285,180	4.00	285,180	4.00
STUDENT WORKER	2,649	0.10	0	0.00	0	0.00	0	0.00
CLERK	10,153	0.43	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	56,126	1.13	47,801	1.00	47,801	1.00	47,801	1.00
PRINCIPAL ASST BOARD/COMMISSON	109,200	1.00	111,649	1.00	111,649	1.00	111,649	1.00
TOTAL - PS	**6,775,404**	**164.55**	**6,865,837**	**159.50**	**6,673,837**	**153.50**	**6,673,837**	**153.50**
TRAVEL, IN-STATE	84,502	0.00	69,200	0.00	69,200	0.00	65,740	0.00
TRAVEL, OUT-OF-STATE	25,282	0.00	5,500	0.00	5,500	0.00	5,225	0.00
SUPPLIES	686,547	0.00	741,417	0.00	741,417	0.00	704,346	0.00
PROFESSIONAL DEVELOPMENT	96,154	0.00	74,080	0.00	74,080	0.00	70,376	0.00
COMMUNICATION SERV & SUPP	4,146,138	0.00	4,184,080	0.00	4,184,080	0.00	4,184,080	0.00
PROFESSIONAL SERVICES	29,153,456	0.00	27,357,530	0.00	27,357,530	0.00	27,357,530	0.00
HOUSEKEEPING & JANITORIAL SERV	56,177	0.00	56,800	0.00	56,800	0.00	56,800	0.00
M&R SERVICES	1,150,715	0.00	1,172,821	0.00	1,172,821	0.00	1,172,821	0.00
COMPUTER EQUIPMENT	661,469	0.00	797,600	0.00	797,600	0.00	797,600	0.00
MOTORIZED EQUIPMENT	110,058	0.00	0	0.00	0	0.00	0	0.00
OFFICE EQUIPMENT	2,067	0.00	19,500	0.00	19,500	0.00	19,500	0.00
OTHER EQUIPMENT	57,447	0.00	17,800	0.00	17,800	0.00	17,800	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
PROPERTY & IMPROVEMENTS	311,876	0.00	45,000	0.00	45,000	0.00	45,000	0.00
BUILDING LEASE PAYMENTS	18,394	0.00	14,380	0.00	14,380	0.00	14,380	0.00
EQUIPMENT RENTALS & LEASES	1,911,077	0.00	1,976,555	0.00	1,976,555	0.00	1,976,555	0.00
MISCELLANEOUS EXPENSES	539,447	0.00	711,239	0.00	711,239	0.00	711,239	0.00
TOTAL - EE	**39,010,806**	**0.00**	**37,243,502**	**0.00**	**37,243,502**	**0.00**	**37,198,992**	**0.00**
REFUNDS	4,365	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	**4,365**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**
GRAND TOTAL	**$45,790,575**	**164.55**	**$44,119,339**	**159.50**	**$43,927,339**	**153.50**	**$43,882,829**	**153.50**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$45,790,575**	**164.55**	**$44,119,339**	**159.50**	**$43,927,339**	**153.50**	**$43,882,829**	**153.50**

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 expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education.

Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.

The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits monthly to the Lottery Proceeds Fund for appropriation.

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.

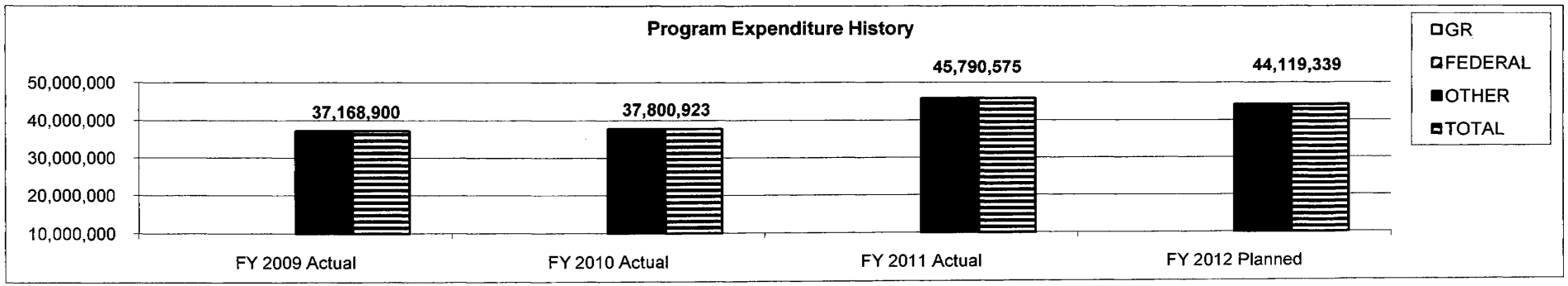
3. Are there federal matching requirements? If yes, please explain.

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.



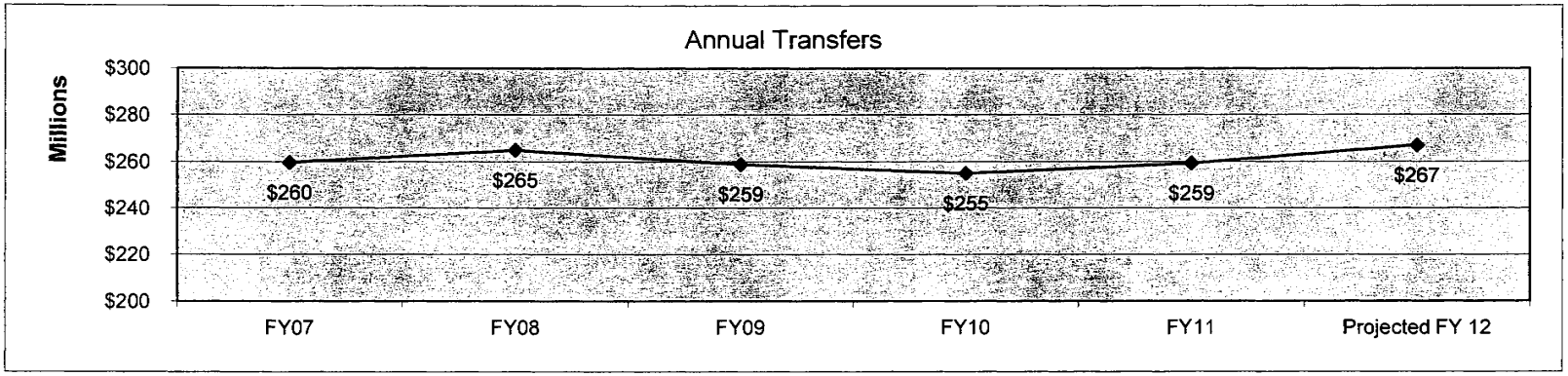
PROGRAM DESCRIPTION

Department REVENUE
Program Name MISSOURI LOTTERY COMMISSION
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

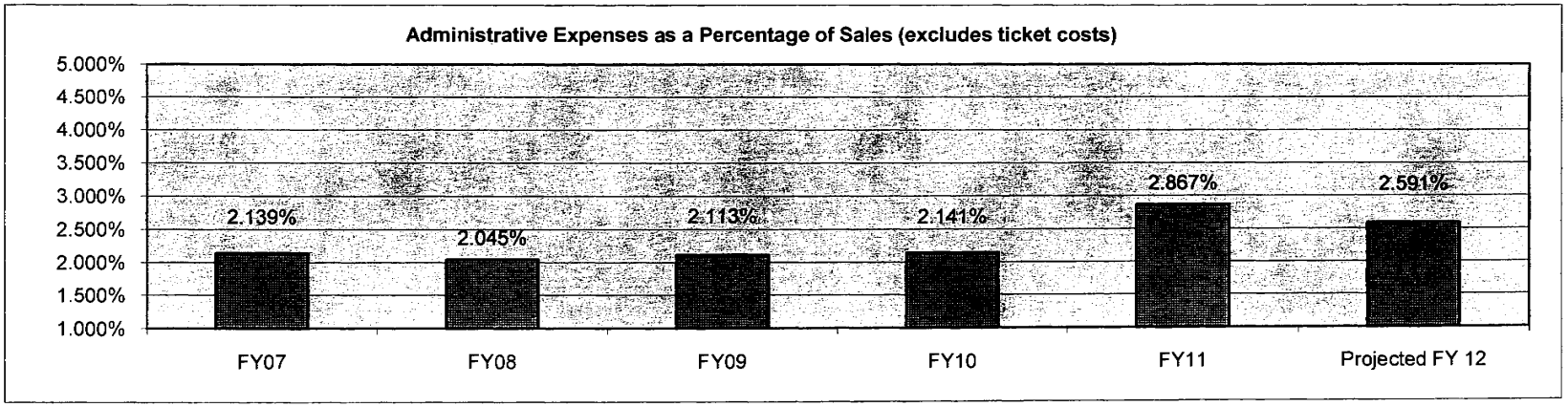
6. What are the sources of the "Other " funds?

Proceeds from the sale 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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION - PRIZES								
CORE								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	123,196,950	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
TOTAL - EE	123,196,950	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
TOTAL	**123,196,950**	**0.00**	**102,000,000**	**0.00**	**102,000,000**	**0.00**	**102,000,000**	**0.00**
GRAND TOTAL	**$123,196,950**	**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 2013 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 2013 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 Scratchers and Draw 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)

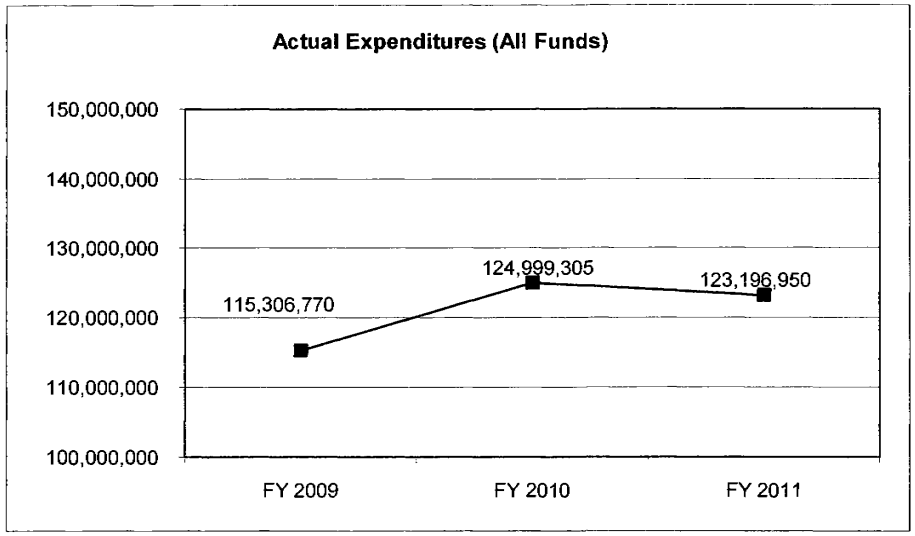
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

Department	**REVENUE**	**Budget Unit**	**87213C**
Division	**MISSOURI LOTTERY COMMISSION**		
Core -	**PRIZES**		

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 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)	115,306,770	124,999,305	123,196,950	N/A
Unexpended (All Funds)	9,693,230	695	1,803,050	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	9,693,230	695	1,803,050	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 FY09, $23,000,000 in FY10 and $23,000,000 in FY11.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	123,196,950	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
TOTAL - EE	123,196,950	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
GRAND TOTAL	$123,196,950	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	$123,196,950	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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS								
LOTTERY ENTERPRISE	259,424,365	0.00	267,172,000	0.00	267,172,000	0.00	267,172,000	0.00
TOTAL - TRF	259,424,365	0.00	267,172,000	0.00	267,172,000	0.00	267,172,000	0.00
TOTAL	**259,424,365**	**0.00**	**267,172,000**	**0.00**	**267,172,000**	**0.00**	**267,172,000**	**0.00**
Lottery Transfer - 1860009								
FUND TRANSFERS								
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	6,828,000	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	6,828,000	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**6,828,000**	**0.00**
GRAND TOTAL	**$259,424,365**	**0.00**	**$267,172,000**	**0.00**	**$267,172,000**	**0.00**	**$274,000,000**	**0.00**

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER		

1. CORE FINANCIAL SUMMARY

FY 2013 Budget Request

	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	267,172,000	267,172,000	E
Total	**0**	**0**	**267,172,000**	**267,172,000**	
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 2013 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	267,172,000	267,172,000	E
Total	**0**	**0**	**267,172,000**	**267,172,000**	
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)

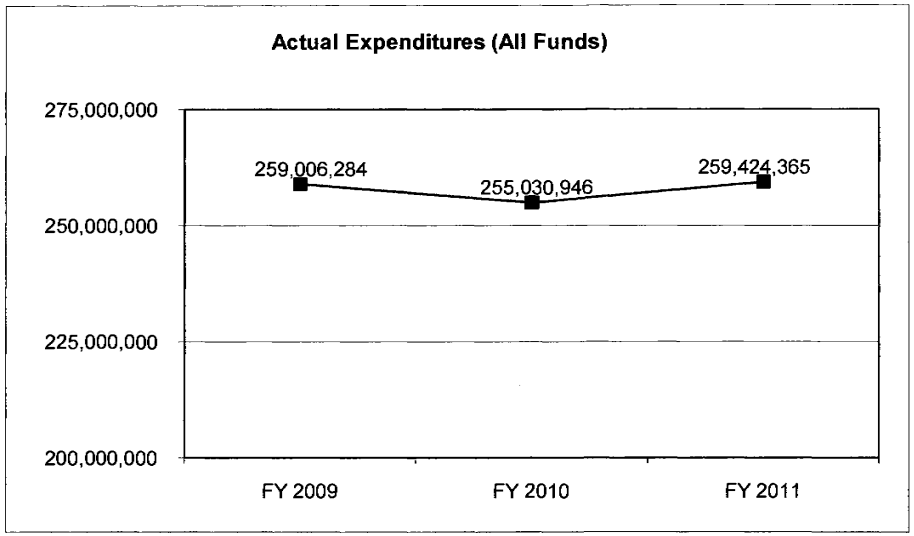
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

CORE DECISION ITEM

Department	**REVENUE**	**Budget Unit**	**87218C**
Division	**MISSOURI LOTTERY COMMISSION**		
Core -	**TRANSFER**		

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	260,000,000	260,000,000	259,500,000	267,172,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	260,000,000	260,000,000	259,500,000	N/A
Actual Expenditures (All Funds)	259,006,284	255,030,946	259,424,365	N/A
Unexpended (All Funds)	993,716	4,969,054	75,635	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	993,716	4,969,054	75,635	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 $500,000 in FY 11.

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	267,172,000	267,172,000	
	Total	**0.00**	**0**	**0**	**267,172,000**	**267,172,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	267,172,000	267,172,000	
	Total	**0.00**	**0**	**0**	**267,172,000**	**267,172,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	267,172,000	267,172,000	
	Total	**0.00**	**0**	**0**	**267,172,000**	**267,172,000**	

Budget Unit Decision Item Budget Object Class	FY 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	259,424,365	0.00	267,172,000	0.00	267,172,000	0.00	267,172,000	0.00
TOTAL - TRF	259,424,365	0.00	267,172,000	0.00	267,172,000	0.00	267,172,000	0.00
GRAND TOTAL	$259,424,365	0.00	$267,172,000	0.00	$267,172,000	0.00	$267,172,000	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	$259,424,365	0.00	$267,172,000	0.00	$267,172,000	0.00	$267,172,000	0.00

NEW DECISION ITEM
RANK: _____ OF _____

Department Revenue | **Budget Unit** 87218C
Division Missouri Lottery Commission
DI Name Transfer Increase **DI#**

1. AMOUNT OF REQUEST

FY 2013 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 2013 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	6,828,000	6,828,000
Total	**0**	**0**	**6,828,000**	**6,828,000**
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. 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:		

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.

Additional transfer authority is recommended due to increased projected profits generated by the Missouri Lottery. The increase is projected to occur as a result of additional resources being directed to such crucial areas as advertising, product support and promotion, and new initiatives. The additional resources are recommended to come from increasing the Lottery's Operating "E" EE appropriation.

NEW DECISION ITEM
RANK: _____ OF _____

Department Revenue	Budget Unit 87218C
Division Missouri Lottery Commission	
DI Name Transfer Increase 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.)

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: _____ OF _____

Department Revenue **Budget Unit** 87218C
Division Missouri Lottery Commission
DI Name Transfer Increase **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							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers	0				6,828,000				
Total TRF	**0**		**0**		**6,828,000**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**6,828,000**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: _____ OF _____

Department Revenue	Budget Unit 87218C
Division Missouri Lottery Commission	
DI Name Transfer Increase 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.

Return on investment is calculated and monitored on both sales and profit for every $1 spent on advertising.

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 2011 ACTUAL DOLLAR	FY 2011 ACTUAL FTE	FY 2012 BUDGET DOLLAR	FY 2012 BUDGET FTE	FY 2013 DEPT REQ DOLLAR	FY 2013 DEPT REQ FTE	FY 2013 GOV REC DOLLAR	FY 2013 GOV REC FTE
LOTTERY COMMISSION-TRANSFER								
Lottery Transfer - 1860009								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	6,828,000	0.00
TOTAL - TRF	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**6,828,000**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$6,828,000**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$6,828,000**	**0.00**