

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2007



The following schedules provide original and final appropriations and a comparison to actual expenditures. Also included are comparative Department expenditures by fund, budget subclass, division, and program specific distributions.

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2007 AND 2006**

(in thousands of dollars)

	2007					2006				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (a) (b)										
Personal Service	\$ 35,452	33,935	1,063	30,958	1,914	39,312	39,312	1,179	36,039	2,094
Expense and Equipment	6,464	8,612	194	7,607	811	6,563	6,563	197	6,122	244
Postage	4,130	4,130	124	3,953	53	2,682	2,682	8	2,642	32
Contingency Payments						3,500	3,500		3,241	259
County Stock Insurance	500 E	2,615 E		2,615	0	500 E	800 E		780	20
Debt Offset Tax Credits	20 E	675 E		658	17	1 E	200 E		192	8
Emblem Use Fee Distribution		1 E			1					
Fees to Counties & Collection Agency Fees	2,580 E	2,830 E		2,717	113	2,580 E	2,580 E		2,435	145
Homestead Preservation Credit	2,956	2,956		2,953	3					
Payment of Dues to the Multistate Tax Commission	163	163		163	0	163	163		163	0
Payment of Fees to Counties for Liens	200	200		173	27	450	450		146	304
Refunds for Overpayment of Tax	1,245,100 E	1,245,100 E		1,207,944	37,156	1,179,200 E	1,179,200 E		1,127,563	51,637
Special Needs Adoption Credit		500			500					
Tax Data Matching						7,600	7,600	2,200	5,400	0
General Fund Total	\$ 1,297,565	1,301,717	1,381	1,259,741	40,595	1,242,551	1,243,050	3,584	1,184,723	54,743
CHILD ENFORCEMENT COLLECTIONS FUND										
Personal Service	\$ 23	23		18	5	2,600	2,600		2,600	0
Expense and Equipment	2,600	2,600		2,040	560	22	22		22	0
Child Enforcement Collections Fund Total	\$ 2,623	2,623	0	2,058	565	2,622	2,622	0	2,622	0
CONSERVATION COMMISSION FUND										
Personal Service	\$ 509	509		507	2	489	489		489	0
Expense and Equipment	16	16		8	8	49	49		0	49
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 526	526	0	516	10	539	539	0	490	49
DEBT OFFSET ESCROW										
Debt Offset Refunds	\$ 250 E	251 E		250	1	250 E	250 E		206	44
Debt Offset Escrow Fund Total	\$ 250	251	0	250	1	250	250	0	206	44

Appropriations designated with an "E" represent open-ended appropriations.
See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2007 AND 2006**

(in thousands of dollars)

	2007					2006				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
DEPARTMENT OF REVENUE FEDERAL FUND										
Personal Service	\$ 235	235		39	196	226	226		75	151
Expense and Equipment	6,170 E	6,170 E		3,539	2,631	7,419 E	7,419 E		4,938	2,481
Department of Revenue Federal Fund Total	\$ 6,405	6,405	0	3,578	2,827	7,645	7,645	0	5,013	2,632
DEPARTMENT OF REVENUE INFORMATION FUND (b)										
Personal Service	\$ 273	273		273	0	439	439		261	178
Expense and Equipment	319	319		241	78	377	377		285	92
Postage	185	185		185	0	173	177		177	0
Department of Revenue Information Fund Total	\$ 777	777	0	699	78	989	993	0	723	270
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND										
Personal Service	\$ 2 E	2 E		2	0	2 E	2 E		2	0
Expense and Equipment	3 E	3 E		1	2	3 E	3 E		3	0
Refunds of Specialty Plates	5 E	5 E			5	5 E	5 E		5	0
Department of Revenue Specialty Plate Fund Total	\$ 10	10	0	3	7	10	10	0	10	0
DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND										
Personal Service	\$ 12	12		11	1	11	11		11	0
Expense and Equipment						11	11			11
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$ 12	12	0	11	1	22	22	0	11	11
FAIR SHARE FUND										
Refunds of Tobacco and Cigarette Tax	\$ 11 E	11 E		7	4	11 E	21 E		11	10
Fair Share Fund Total	\$ 11	11	0	7	4	11	21	0	11	10

Appropriations designated with an "E" represent open-ended appropriations.
See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2007 AND 2006**

(in thousands of dollars)

	2007					2006				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
FEDERAL AND OTHER FUNDS										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 50 E	50 E		15	35	50 E	50 E		12	38
Federal and Other Funds Total	<u>\$ 50</u>	<u>50</u>	<u>0</u>	<u>15</u>	<u>35</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>12</u>	<u>38</u>
HEALTH INITIATIVES FUND										
Personal Service	\$ 47	47	1	45	1	45	45	1	43	1
Expense and Equipment	4	4			4	4	4		2	2
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25 E	25 E	1	7	17	25 E	35 E	1	14	20
Health Initiatives Fund Total	<u>\$ 81</u>	<u>81</u>	<u>2</u>	<u>57</u>	<u>22</u>	<u>79</u>	<u>89</u>	<u>2</u>	<u>64</u>	<u>23</u>
INCOME TAX DESIGNATIONS										
Income Tax Designations Distributions	\$ 32 E	39 E		30	9	9 E	20 E		18	2
Income Tax Designations Fund Total	<u>\$ 32</u>	<u>39</u>	<u>0</u>	<u>30</u>	<u>9</u>	<u>9</u>	<u>20</u>	<u>0</u>	<u>18</u>	<u>2</u>
MOTOR FUEL TAX FUND										
Refunds for Aviation Trust Fund	\$ 158 E	158 E		26	132	158 E	158 E		25	133
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	188,864 E		188,864	0	188,000 E	188,000 E		186,970	1,030
Motor Fuel Tax Fund Total	<u>\$ 188,158</u>	<u>189,022</u>	<u>0</u>	<u>188,890</u>	<u>132</u>	<u>188,158</u>	<u>188,158</u>	<u>0</u>	<u>186,995</u>	<u>1,163</u>
MOTOR VEHICLE COMMISSION FUND										
Personal Service	\$ 688	688		687	1	566	566		523	43
Expense and Equipment	381	381		76	305	418	418		50	368
Postage	41	41		41	0	39	40		40	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	12 E	12 E		3	9	12 E	12 E		2	10
Motor Vehicle Commission Fund Total	<u>\$ 1,122</u>	<u>1,122</u>	<u>0</u>	<u>807</u>	<u>315</u>	<u>1,035</u>	<u>1,036</u>	<u>0</u>	<u>615</u>	<u>421</u>

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2007 AND 2006**

(in thousands of dollars)

	2007					2006				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
PETROLEUM INSPECTION FUND										
Personal Service	\$ 31	31		30	1	29	29		29	0
Expense and Equipment	3	3			3	3	3		3	0
Petroleum Inspection Fund Total	\$ 34	34	0	30	4	32	32	0	32	0
PETROLEUM STORAGE TANK INSURANCE FUND										
Personal Service	\$ 25	25		22	3	24	24		24	0
Expense and Equipment	1	16		15	1	1	1		1	0
Petroleum Storage Tank Insurance Fund Total	\$ 26	41	0	37	4	25	25	0	25	0
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (b)										
Personal Service	\$ 6,385	6,235	192	5,815	228	7,446	7,446	223	7,215	8
Expense and Equipment	3,267	3,417	98	3,005	314	6,106	6,106	183	5,626	297
Postage	1,719	1,719	52	1,614	53	1,603	1,603	5	1,598	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	1,791 E	2,291 E		2,210	81	1,264 E	2,064 E	38	1,991	35
Refunds of Motor Fuel Tax	10,414 E	10,414 E		8,908	1,506	10,414 E	10,414 E	312	9,552	550
State Highways and Transportation Department Fund Total	\$ 23,576	24,076	342	21,552	2,182	26,833	27,633	761	25,982	890
STATE SCHOOL MONEY FUND										
Refunds of Tobacco and Cigarette Tax	\$ 50 E	50 E		17	33	50 E	50 E		24	26
State School Money Fund Total	\$ 50	50	0	17	33	50	50	0	24	26

Appropriations designated with an "E" represent open-ended appropriations.
See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2007 AND 2006**

(in thousands of dollars)

(continued from previous page)

WORKERS' COMPENSATION FUND

Refunds - Overpayment and Errors of the
Workers' Compensation Fund
Refunds - Overpayment and Errors of the
Workers' Compensation-Second Injury Fund

	2007					2006				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
\$	1,670 E	1,670 E		78	1,592	1,670 E	1,670 E		148	1,522
	249 E	249 E			249	249 E	249 E			249
Workers' Compensation Fund Total	<u>\$ 1,919</u>	<u>1,919</u>	<u>0</u>	<u>78</u>	<u>1,841</u>	<u>1,919</u>	<u>1,919</u>	<u>0</u>	<u>148</u>	<u>1,771</u>
TOTAL BUDGETED GOVERNMENTAL FUNDS	<u>\$ 1,523,227</u>	<u>1,528,766</u>	<u>1,725</u>	<u>1,478,376</u>	<u>48,665</u>	<u>1,472,829</u>	<u>1,474,164</u>	<u>4,347</u>	<u>1,407,724</u>	<u>62,093</u>

Appropriations designated with an "E" represent open-ended appropriations.

(a) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol, was appropriated \$10,003,876 and incurred \$9,846,037 in expenditures of General Revenue funds to pay for Department of Revenue (Department) related expenditures. The funds were transferred back to the Department in Fiscal Year 2007.

(b) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (1998 - 2007)**

(in thousands of dollars)

	2007 (c)	2006 (b)	2005	2004	2003	2002	2001	2000	1999	1998
Travel	\$ 303	429	606	640	603	700	888	1,067		
Fuel and Utilities		83	115	122	141	92	97	41		
Supplies	9,699	5,205	9,639	11,773	12,016	10,661	11,933	11,186		
Professional Development	314	291	309	364	330	453	676	659		
Communication Services and Supplies	632	1,353	1,542	1,584	1,708	1,858	2,210	2,329		
Professional Services	11,933	23,111	29,032	24,377	13,873	13,814	12,647	13,311		
Maintenance and Repair Services	361	1,773	2,297	2,118	1,890	1,910	1,406	1,529		
Janitorial Services	1	54	93	93	96	77	75	48		
Computer Equipment	1,182	2,847	1,774	999	650	987	3,198	2,135		
Office Equipment	601	75	334	259	94	86	323	523		
Other Equipment	280	71	44	221	59	120	503	668		
Property\Lease\Rental	35	142	250	459	631	622	737	567		
Other Expenses	43	40	59	80	64	80	101	170		
Travel and Vehicle Expense (a)	\$								1,170	1,200
Transportation Equipment Purchase									214	221
Office Expense									4,197	5,016
Communication Expense									8,216	8,344
Office and Communication Equipment Purchase									813	916
Institutional and Physical Plant Expense									273	223
Institutional and Physical Plant Equipment Purchase									13	17
Professional Services									2,632	2,024
Data Processing Expense and Equipment									11,123	10,964
Other Expense									3,592	7,415
Total	\$ 25,384	35,474	46,094	43,089	32,155	31,460	34,794	34,233	32,243	36,340

(a) The state of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information prior to Fiscal Year 2000 is unavailable.

(b) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in Department of Revenue (Department) related expenditures.

(c) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FISCAL YEAR 2007**

(in thousands of dollars)		
	2007 (c)	2006
(a)		
Customer Services Division		
Personal Service		
Taxation	\$ 13,404	19,826
Motor Vehicle, Driver License, Customer Assistance	11,034	10,577
Expense and Equipment (b)		
Taxation	8,207	8,360
Motor Vehicle, Driver License, Customer Assistance	6,889	5,516
Fees to Counties & Collection Agency Fees	2,717	2,435
Payment of Fees to Counties for Liens	173	146
Contingency Payments		3,241
Tax Data Matching		5,400
Payment of Dues to the Multistate Tax Commission	163	163
Total	\$ 42,587	55,664
Fiscal Services Division		
Personal Service	\$ 9,671	10,136
Expense and Equipment	6,894	9,875
Total	\$ 16,565	20,011
Legal Services Division		
Personal Service	\$ 4,299	4,195
Expense and Equipment	341	338
Total	\$ 4,640	4,533
Total Personal Service	\$ 38,408	44,734
Total Expense and Equipment	25,384	35,474
TOTAL EXPENDITURES	\$ 63,792	80,208

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department of Revenue (Department) underwent a major reorganization. The prior divisional organization's expenditures are shown on page 82 for informational purposes.

(b) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in actual expenditures for Department related expenditures.

(c) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 1998 - 2005**

(a)	2005	2004	2003	2002	2001	2000	1999	1998
Division of Administration								
Personal Service	\$ 8,845	8,265	8,234	8,808	9,002	8,620	8,245	4,602
Expense and Equipment	7,164	7,381	8,783	7,770	9,477	10,604	11,527	9,480
Total	\$ 16,009	15,646	17,017	16,578	18,479	19,224	19,772	14,082
Division of Information Systems (b)								
Personal Service	\$							7,254
Expense and Equipment								6,390
Total	\$ 0	0	0	0	0	0	0	13,644
Division of Motor Vehicle and Driver Licensing Including Branch Offices								
Personal Service	\$ 18,535	17,975	17,797	18,493	18,399	17,725	17,187	14,677
Expense and Equipment	14,312	15,984	14,909	13,818	15,379	12,094	11,065	13,629
Commercial Driver License								
Information System Fees	267	267	253	275	264	267	225	229
Problem Driver Point System	39	58	86	59	84	137	142	107
Total	\$ 33,153	34,284	33,045	32,645	34,126	30,223	28,619	28,642
Division of Taxation and Collection								
Personal Service	\$ 25,568	24,909	24,436	25,399	26,242	25,535	24,366	12,203
Expense and Equipment	15,034	14,534	5,503	7,040	7,085	8,389	6,668	2,941
Fees to Counties & Collection Agency Fees	2,897	2,580	2,292	2,097	2,155	2,352	2,349	1,709
Payment of Fees to Counties for Liens	160	173	172	169	142	196	73	103
Contingency Payments	5,970	1,950						
Contract Auditors	3							
Tax Data Matching	85							
Payment of Dues to the Multistate Tax Commission	163	162	157	232	208	194	194	179
Total	\$ 49,880	44,308	32,560	34,937	35,832	36,666	33,650	17,135
Division of Compliance (b)								
Personal Service	\$							9,463
Expense and Equipment								1,573
Total	\$ 0	0	0	0	0	0	0	11,036
Total Personal Service	\$ 52,948	51,149	50,467	52,700	53,643	51,880	49,798	48,199
Total Expense and Equipment	46,094	43,089	32,155	31,460	34,794	34,233	32,243	36,340
TOTAL EXPENDITURES	\$ 99,042	94,238	82,622	84,160	88,437	86,113	82,041	84,539

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The divisions shown above no longer exist. The new organizational expenditures are shown on page 81.

(b) Due to a prior reorganization, these were no longer separate divisions after Fiscal Year 1998, but are shown for prior year comparative information.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (1998 - 2007)**

(in thousands of dollars)

	2007 (b)	2006 (a)	2005	2004	2003	2002	2001	2000	1999	1998
General Fund	\$ 45,571	56,188	43,660	40,595	36,106	36,280	40,003	42,579	40,699	38,582
Child Support Enforcement Collections Fund	2,058	2,622	2,622	2,398						
Conservation Commission Fund	517	490	711	546	505	505	493	474	340	440
Department of Revenue Federal Fund	3,578	5,012	6,322	5,771	836	495	173	37	42	213
Department of Revenue Information Fund	699	723	882	957	849	892	920	905	836	859
Department of Revenue Specialty Plate	3	5								
Division of Aging-Elderly Home Delivered Meals Trust Fund	11	11	15	14		11	21	21	21	20
Health Initiatives Fund	50	50	51	49	48	48	46	47	45	43
Motor Vehicle Commission Fund	804	612	940	730	636	665	653	648	570	399
Petroleum Inspection Fund	30	32	32	31	31	30	31	29	26	27
Petroleum Storage Tank Insurance Fund	37	25	25	23	23	23	23	22	21	21
State Highways and Transportation Department Fund	10,434	14,438	43,782	43,124	43,588	45,211	46,074	41,351	39,441	43,935
Total	\$ 63,792	80,208	99,042	94,238	82,622	84,160	88,437	86,113	82,041	84,539

(a) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in actual expenditures for Department of Revenue (Department) related expenditures.

(b) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (1998 - 2007)**

	(in thousands of dollars)									
	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Refunds for Overpayment of Tax	\$ 1,207,944	1,127,563	1,071,059	1,075,035	1,160,194	1,116,641	1,001,178	999,421	784,049	601,806
Refunds Required by Article X					5,950		98,856	178,843	318,792	376,281
County Stock Insurance Tax	2,615	780	150		150	150	150	5,226	5,316	5,030
Refunds for Aviation Trust Fund	26	25	68	53	58	158	15	12	14	13
Distribution of Funds Accruing to the Motor Fuel Tax Fund	188,864	186,970	190,669	188,472	181,562	175,915	175,550	158,125	136,362	134,164
Distribution of Income Tax Check-offs	30	18	32							
Distribution of Homestead Preservation Tax Credit	2,953									
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	2,210	1,991	1,791	1,493	1,264	2,256	2,148	2,011	1,613	1,900
Refunds of Tobacco and Cigarette Tax	31	49	84	150	40	363	40	66	81	4
Refunds of Motor Fuel Tax (a)	8,908	9,552	9,766	9,612	9,622	33,510	44,219	42,063	42,069	45,990
Refunds of Fees Credited to Motor Vehicle Commission Fund	3	2	1	1	6	7	8	5	8	
Refunds-Overpayment and Errors of the Workers' Compensation Fund	78	148	314	668	340	526	1,670	1,171	283	124
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund			10	10	505	701	149	499	134	49
Receipts from Gasoline Taxes for Distribution to Counties								28,895	102,097	100,918
Refunds-Federal and Other Funds	15	12	292	6	232	405	22	175		
Refunds-Debt Offset	250	206	251	288	277	313	163	123	94	164
Debt Offset Tax Credits	658	192								
Refunds of Specialty Plates		5								
Total Program Specific Distributions	\$ 1,414,585	1,327,513	1,274,487	1,275,788	1,360,200	1,330,945	1,324,168	1,416,635	1,390,912	1,266,443

(a) Fiscal Years 1998-2002 include the Highway Reciprocity Commission's special fuel tax refunds. Starting in Fiscal Year 2003, the special fuel tax refunds are paid from the Missouri Department of Transportation's appropriations as part of the Motor Carrier Unit consolidation.