

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2008

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, 2008 AND 2007**

(in thousands of dollars)

	2008					2007				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND										
Personal Service	\$ 36,203	31,342	1,086	29,182	1,074	35,452	33,935	1,063	30,958	1,914
Expense and Equipment	6,354	11,165	191	10,203	771	6,464	8,612	194	7,607	811
Postage	4,130	4,449	124	4,295	30	4,130	4,130	124	3,953	53
County Stock Insurance	500 E	835 E		835	0	500 E	2,615 E		2,615	0
Debt Offset Tax Credits	200 E	250 E		227	23	20 E	675 E		658	17
Emblem Use Fee Distribution	1 E	1 E			1		1 E			1
Fees to Counties & Collection Agency Fees	2,580 E	3,880 E		3,380	500	2,580 E	2,830 E		2,717	113
Homestead Preservation Credit	1,085	1,085		1,056	29	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		192	8	200	200		173	27
Refunds for Overpayment of Tax	1,300,000 E	1,300,000 E		1,257,997	42,003	1,245,100 E	1,245,100 E		1,207,944	37,156
Special Needs Adoption Credit					0		500			500
General Fund Total	\$ 1,351,416	1,353,370	1,401	1,307,530	44,439	1,297,565	1,301,717	1,381	1,259,741	40,595
CHILD ENFORCEMENT COLLECTIONS FUND										
Personal Service	\$ 24	24		19	5	23	23		18	5
Expense and Equipment	2,600	2,600		1,960	640	2,600	2,600		2,040	560
Child Enforcement Collections Fund Total	\$ 2,624	2,624	0	1,979	645	2,623	2,623	0	2,058	565
CONSERVATION COMMISSION FUND										
Personal Service	\$ 524	524		516	8	509	509		507	2
Expense and Equipment	16	16		10	6	16	16		8	8
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 541	541	0	527	14	526	526	0	516	10
DEBT OFFSET ESCROW										
Debt Offset Refunds	\$ 250 E	300 E		286	14	250 E	251 E		250	1
Debt Offset Escrow Fund Total	\$ 250	300	0	286	14	250	251	0	250	1

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

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**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2008 AND 2007**

(in thousands of dollars)

(continued from previous page)

DEPARTMENT OF REVENUE FEDERAL FUND

	2008					2007				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 242 E	242 E		29	213	235	235		39	196
Expense and Equipment	6,170 E	7,170 E		4,051	3,119	6,170 E	6,170 E		3,539	2,631
Department of Revenue Federal Fund Total	\$ 6,412	7,412	0	4,080	3,332	6,405	6,405	0	3,578	2,827

DEPARTMENT OF REVENUE INFORMATION FUND

Personal Service	\$ 281	281		281	0	273	273		273	0
Expense and Equipment	319	319		208	111	319	319		241	78
Postage	185	193		193	0	185	185		185	0
Department of Revenue Information Fund Total	\$ 785	793	0	682	111	777	777	0	699	78

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND

Personal Service	\$ 2 E	2 E			2	2 E	2 E		2	0
Expense and Equipment	3 E	3 E			3	3 E	3 E		1	2
Refunds of Specialty Plates	5 E	15 E		15	0	5 E	5 E			5
Department of Revenue Specialty Plate Fund Total	\$ 10	20	0	15	5	10	10	0	3	7

**DIVISION OF AGING-ELDERLY HOME
DELIVERED MEALS TRUST FUND**

Personal Service	\$ 12	12		12	0	12	12		11	1
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$ 12	12	0	12	0	12	12	0	11	1

FAIR SHARE FUND

Refunds of Tobacco and Cigarette Tax	\$ 11 E	11 E		9	2	11 E	11 E		7	4
Fair Share Fund Total	\$ 11	11	0	9	2	11	11	0	7	4

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

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**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2008 AND 2007**

(in thousands of dollars)

	2008					2007				
	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		11	39	50 E	50 E		15	35
Federal and Other Funds Total	<u>\$ 50</u>	<u>50</u>	<u>0</u>	<u>11</u>	<u>39</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>15</u>	<u>35</u>
HEALTH INITIATIVES FUND										
Personal Service	\$ 48	48		40	8	47	47	1	45	1
Expense and Equipment	4	4		2	2	4	4			4
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25 E	25 E		14	11	25 E	25 E	1	7	17
Health Initiatives Fund Total	<u>\$ 82</u>	<u>82</u>	<u>0</u>	<u>61</u>	<u>21</u>	<u>81</u>	<u>81</u>	<u>2</u>	<u>57</u>	<u>22</u>
INCOME TAX DESIGNATIONS										
Income Tax Designations Distributions	\$ 32 E	36 E		28	8	32 E	39 E		30	9
Income Tax Designations Fund Total	<u>\$ 32</u>	<u>36</u>	<u>0</u>	<u>28</u>	<u>8</u>	<u>32</u>	<u>39</u>	<u>0</u>	<u>30</u>	<u>9</u>
MOTOR FUEL TAX FUND										
Refunds for Aviation Trust Fund	\$ 158 E	158 E		16	142	158 E	158 E		26	132
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	189,736 E		189,735	1	188,000 E	188,864 E		188,864	0
Motor Fuel Tax Fund Total	<u>\$ 188,158</u>	<u>189,894</u>	<u>0</u>	<u>189,751</u>	<u>143</u>	<u>188,158</u>	<u>189,022</u>	<u>0</u>	<u>188,890</u>	<u>132</u>
MOTOR VEHICLE COMMISSION FUND										
Personal Service	\$ 709	709		706	3	688	688		687	1
Expense and Equipment	381	381		348	33	381	381		76	305
Postage	41	43		43	0	41	41		41	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	12 E	12 E		3	9	12 E	12 E		3	9
Motor Vehicle Commission Fund Total	<u>\$ 1,143</u>	<u>1,145</u>	<u>0</u>	<u>1,100</u>	<u>45</u>	<u>1,122</u>	<u>1,122</u>	<u>0</u>	<u>807</u>	<u>315</u>

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

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**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2008 AND 2007**

(in thousands of dollars)

	2008					2007				
	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	\$ 32	32		31	1	31	31		30	1
Expense and Equipment	3	3			3	3	3			3
Petroleum Inspection Fund Total	\$ 35	35	0	31	4	34	34	0	30	4
PETROLEUM STORAGE TANK INSURANCE FUND										
Personal Service	\$ 26	26		24	2	25	25		22	3
Expense and Equipment	1	1			1	1	16		15	1
Petroleum Storage Tank Insurance Fund Total	\$ 27	27	0	24	3	26	41	0	37	4
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND										
Personal Service	\$ 6,576	6,576	197	6,378	1	6,385	6,235	192	5,815	228
Expense and Equipment	3,267	3,267	98	3,154	15	3,267	3,417	98	3,005	314
Postage	1,719	1,790	52	1,738	0	1,719	1,719	52	1,614	53
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	1,791 E	1,791 E		1,599	192	1,791 E	2,291 E		2,210	81
Refunds of Motor Fuel Tax	10,414 E	10,414 E		9,325	1,089	10,414 E	10,414 E		8,908	1,506
State Highways and Transportation Department Fund Total	\$ 23,767	23,838	347	22,194	1,297	23,576	24,076	342	21,552	2,182
STATE SCHOOL MONEY FUND										
Refunds of Tobacco and Cigarette Tax	\$ 50 E	50 E		21	29	50 E	50 E		17	33
State School Money Fund Total	\$ 50	50	0	21	29	50	50	0	17	33

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

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**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2008 AND 2007**

(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

	2008					2007				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
\$	450 E	1,272 E		1,271	1	1,670 E	1,670 E		78	1,592
	249 E	249 E			249	249 E	249 E			249
Workers' Compensation Fund Total	<u>699</u>	<u>1,521</u>	<u>0</u>	<u>1,271</u>	<u>250</u>	<u>1,919</u>	<u>1,919</u>	<u>0</u>	<u>78</u>	<u>1,841</u>
TOTAL BUDGETED GOVERNMENTAL FUNDS	<u>\$ 1,576,104</u>	<u>1,581,761</u>	<u>1,748</u>	<u>1,529,612</u>	<u>50,401</u>	<u>1,523,227</u>	<u>1,528,766</u>	<u>1,725</u>	<u>1,478,376</u>	<u>48,665</u>

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

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (1999 - 2008)**

	(in thousands of dollars)									
	2008	2007 (c)	2006 (b)	2005	2004	2003	2002	2001	2000	1999
Travel	\$ 289	303	429	606	640	603	700	888	1,067	
Fuel and Utilities			83	115	122	141	92	97	41	
Supplies	10,392	9,699	5,205	9,639	11,773	12,016	10,661	11,933	11,186	
Professional Development	287	314	291	309	364	330	453	676	659	
Communication Services and Supplies	648	632	1,353	1,542	1,584	1,708	1,858	2,210	2,329	
Professional Services	15,650	11,933	23,111	29,032	24,377	13,873	13,814	12,647	13,311	
Maintenance and Repair Services	317	361	1,773	2,297	2,118	1,890	1,910	1,406	1,529	
Janitorial Services	1	1	54	93	93	96	77	75	48	
Computer Equipment	1,155	1,182	2,847	1,774	999	650	987	3,198	2,135	
Office Equipment	508	601	75	334	259	94	86	323	523	
Other Equipment	598	280	71	44	221	59	120	503	668	
Property\Lease\Rental	74	35	142	250	459	631	622	737	567	
Other Expenses	26	43	40	59	80	64	80	101	170	
Travel and Vehicle Expense (a)	\$									1,170
Transportation Equipment Purchase										214
Office Expense										4,197
Communication Expense										8,216
Office and Communication Equipment Purchase										813
Institutional and Physical Plant Expense										273
Institutional and Physical Plant Equipment Purchase										13
Professional Services										2,632
Data Processing Expense and Equipment										11,123
Other Expense										3,592
Total	\$ 29,945	25,384	35,474	46,094	43,089	32,155	31,460	34,794	34,233	32,243

(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
FOR FISCAL YEARS (2006-2008)**

(in thousands of dollars)

	2008	2007 (c)	2006
(a)			
Customer Services Division			
Personal Service			
Taxation	\$ 13,523	13,404	19,826
Motor Vehicle, Driver License, Customer Assistance	10,213	11,034	10,577
Expense and Equipment (b)			
Taxation	2,547	8,207	8,360
Motor Vehicle, Driver License, Customer Assistance	9,747	6,889	5,516
Fees to Counties & Collection Agency Fees	3,380	2,717	2,435
Payment of Fees to Counties for Liens	192	173	146
Contingency Payments			3,241
Tax Data Matching			5,400
Payment of Dues to the Multistate Tax Commission	163	163	163
Total	\$ 39,765	42,587	55,664
Fiscal Services Division			
Personal Service	\$ 9,026	9,671	10,136
Expense and Equipment (d)	13,619	6,894	9,875
Total	\$ 22,645	16,565	20,011
Legal Services Division			
Personal Service	\$ 4,456	4,299	4,195
Expense and Equipment	297	341	338
Total	\$ 4,753	4,640	4,533
Total Personal Service	\$ 37,218	38,408	44,734
Total Expense and Equipment	29,945	25,384	35,474
TOTAL EXPENDITURES	\$ 67,163	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 81 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.

(d) In Fiscal Year 2008, the Division of Fiscal Services incurred the Child Support Enforcement expenses that were previously reported by the Taxation Bureau.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 1999 - 2005**

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

(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 80.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (1999 - 2008)**

(in thousands of dollars)

	2008	2007 (b)	2006 (a)	2005	2004	2003	2002	2001	2000	1999
General Fund	\$ 47,416	45,571	56,188	43,660	40,595	36,106	36,280	40,003	42,579	40,699
Child Support Enforcement										
Collections Fund	1,979	2,058	2,622	2,622	2,398					
Conservation Commission Fund	527	517	490	711	546	505	505	493	474	340
Department of Revenue										
Federal Fund	4,081	3,578	5,012	6,322	5,771	836	495	173	37	42
Department of Revenue	682	699	723	882	957	849	892	920	905	836
Information Fund										
Department of Revenue		3	5							
Specialty Plate										
Division of Aging-Elderly Home	12	11	11	15	14		11	21	21	21
Delivered Meals Trust Fund										
Health Initiatives Fund	46	50	50	51	49	48	48	46	47	45
Motor Vehicle Commission Fund	1,096	804	612	940	730	636	665	653	648	570
Petroleum Inspection Fund	30	30	32	32	31	31	30	31	29	26
Petroleum Storage Tank										
Insurance Fund	24	37	25	25	23	23	23	23	22	21
State Highways and Transportation	11,270	10,434	14,438	43,782	43,124	43,588	45,211	46,074	41,351	39,441
Department Fund										
Total	<u>\$ 67,163</u>	<u>63,792</u>	<u>80,208</u>	<u>99,042</u>	<u>94,238</u>	<u>82,622</u>	<u>84,160</u>	<u>88,437</u>	<u>86,113</u>	<u>82,041</u>

(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 (1999 - 2008)**

	(in thousands of dollars)									
	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Refunds for Overpayment of Tax	\$ 1,257,997	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
Refunds Required by Article X						5,950		98,856	178,843	318,792
County Stock Insurance Tax	835	2,615	780	150		150	150	150	5,226	5,316
Refunds for Aviation Trust Fund	16	26	25	68	53	58	158	15	12	14
Distribution of Funds Accruing to the Motor Fuel Tax Fund	189,735	188,864	186,970	190,669	188,472	181,562	175,915	175,550	158,125	136,362
Distribution of Income Tax Check-offs	28	30	18	32						
Distribution of Homestead Preservation Tax Credit	1,056	2,953								
Refunds of Any Tax or Fee Credited to the										
State Highways and Transportation Department Fund	1,599	2,210	1,991	1,791	1,493	1,264	2,256	2,148	2,011	1,613
Refunds of Tobacco and Cigarette Tax	44	31	49	84	150	40	363	40	66	81
Refunds of Motor Fuel Tax (a)	9,325	8,908	9,552	9,766	9,612	9,622	33,510	44,219	42,063	42,069
Refunds of Fees Credited to										
Motor Vehicle Commission Fund	3	3	2	1	1	6	7	8	5	8
Refunds-Overpayment and Errors of the Workers' Compensation Fund	1,271	78	148	314	668	340	526	1,670	1,171	283
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund				10	10	505	701	149	499	134
Receipts from Gasoline Taxes for Distribution to Counties									28,895	102,097
Refunds-Federal and Other Funds	11	15	12	292	6	232	405	22	175	
Refunds-Debt Offset	286	250	206	251	288	277	313	163	123	94
Debt Offset Tax Credits	227	658	192							
Refunds of Specialty Plates	15		5							
Total Program Specific Distributions	\$ 1,462,448	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

(a) Fiscal Years 1999-2002 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.