

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2016

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, 2016 AND 2015

(in thousands of dollars)

	2016					2015				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (0101)										
Personal Service	\$ 29,640	29,665	850	28,051	764	29,052	29,052	793	27,988	271
Expense and Equipment	5,011	4,986	167	4,232	587	4,492	4,492	213	3,711	568
Postage	5,495	5,495	155	5,340	0	5,736	5,736	172	5,562	2
Tax Integrated System	13,000	13,000	2,700	7,903	2,397	13,000	13,000	390	8,293	4,317
Appropriated Tax Credits	1,400	1,400	42	363	995					0
County Stock Insurance	661	661		114	547	661	661		103	558
Debt Offset Tax Credits	260	260		69	191	260	260		66	194
Emblem Use Fee Distribution	1	1		1	0	1	1		1	0
Fees to Counties and Collection Agency Fees	3,300	3,300		2,926	374	3,165	3,300		2,952	348
MoDEX	250	250	250		0					0
Payment of Dues to the Multistate Tax Commission	212	212	6	206	0	155	155	5	150	0
Payment of Fees to Counties for Liens	465	465		275	190	465	465		263	202
Refunds for Overpayment of Tax	1,394,400 E	1,414,400		1,404,699	9,701	1,312,000 E	1,312,000		1,222,501	89,499
General Fund Total	\$ 1,454,095	1,474,095	4,170	1,454,179	15,746	1,368,987	1,369,122	1,573	1,271,590	95,959
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 26	26		23	3	25	25		25	0
Expense and Equipment	2,090	2,090		1,343	747	2,090	2,090		1,332	758
Child Enforcement Collections Fund Total	\$ 2,116	2,116	0	1,366	750	2,115	2,115	0	1,357	758
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 566	566		563	3	563	563		563	0
Expense and Equipment	8	8		5	3	8	8			8
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 575	575	0	569	6	572	572	0	564	8
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,164	1,164		907	257	1,164	1,164		823	341
Debt Offset Escrow Fund Total	\$ 1,164	1,164	0	907	257	1,164	1,164	0	823	341

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, 2016 AND 2015

(in thousands of dollars)

	2016					2015				
	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 (0132)										
Personal Service	\$ 264	264		140	124	263	263		115	148
Expense and Equipment	3,842	3,842		2,393	1,449	3,842	3,842		2,389	1,453
Department of Revenue Federal Fund Total	\$ 4,106	4,106	0	2,533	1,573	4,105	4,105	0	2,504	1,601
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)										
Personal Service	\$ 7	7			7	7	7			7
Expense and Equipment	10	10			10	10	10			10
Refunds of Specialty Plates	5	6		5	1	5	5		5	0
Department of Revenue Specialty Plate Fund Total	\$ 22	23	0	5	18	22	22	0	5	17
FAIR SHARE FUND (0687)										
Refunds of Tobacco and Cigarette Tax	\$ 11	11		4	7	11	11		4	7
Fair Share Fund Total	\$ 11	11	0	4	7	11	11	0	4	7
FEDERAL AND OTHER FUNDS (0285, 0286, 0569)										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 40	39			39	40	40			40
Federal and Other Funds Total	\$ 40	39	0	0	39	40	40	0	0	40
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 52	52	2	49	1	52	52	2	49	1
Expense and Equipment	4	4		3	1	4	4			4
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125		7	118	25	125		8	117
Health Initiatives Fund Total	\$ 186	186	2	64	120	86	186	2	62	122

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, 2016 AND 2015

(in thousands of dollars)

	2016					2015				
	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)										
INCOME TAX DESIGNATIONS (0700-0716, 0915, 0987)										
Income Tax Designations Distributions	\$ 50	50		36	14	50	50		35	15
Income Tax Designations Fund Total	\$ 50	50	0	36	14	50	50	0	35	15
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50	50		6	44	50	50		6	44
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000	188,000		185,676	2,324	188,000	188,000		185,263	2,737
Motor Fuel Tax Fund Total	\$ 188,050	188,050	0	185,682	2,368	188,050	188,050	0	185,269	2,781
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 648	648		522	126	644	644		497	147
Expense and Equipment	274	274		215	59	274	274		64	210
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		4	1	5	5		4	1
Motor Vehicle Commission Fund Total	\$ 971	971	0	785	186	967	967	0	609	358
PETROLEUM INSPECTION FUND (0662)										
Personal Service	\$ 34	34		27	7	34	34		24	10
Expense and Equipment	3	3		1	2	3	3			3
Petroleum Inspection Fund Total	\$ 37	37	0	28	9	37	37	0	24	13
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 28	28		26	2	28	28		26	2
Expense and Equipment	1	1			1	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 29	29	0	26	3	29	29	0	26	3

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, 2016 AND 2015

(in thousands of dollars)

	2016					2015				
	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)										
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 7,081	7,081	193	6,841	47	7,018	7,018	192	6,749	77
Expense and Equipment	4,338	4,338	150	4,049	139	4,310	4,310	149	4,011	150
Postage	2,171	2,171	65	2,106	0	2,287	2,287	69	2,218	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291 E	2,291		448	1,843	2,291 E	2,291		404	1,887
Refunds of Motor Fuel Tax	10,914 E	10,914		10,047	867	10,914 E	10,914		10,578	336
State Highways and Transportation Department Fund Total	\$ 26,795	26,795	408	23,491	2,896	26,820	26,820	410	23,960	2,450
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25	25		9	16	25	25		9	16
State School Money Fund Total	\$ 25	25	0	9	16	25	25	0	9	16
TOBACCO CONTROL ENFORCEMENT (0984)										
Personal Service	\$ 41	41			41	41	41			41
Expense and Equipment	3	3			3	3	3			3
Tobacco Control Enforcement Fund Total	\$ 44	44	0	0	44	44	44	0	0	44
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 2,000	2,000		309	1,691	2,000	2,000		118	1,882
Workers' Compensation Fund Total	\$ 2,000	2,000	0	309	1,691	2,000	2,000	0	118	1,882
TOTAL BUDGETED GOVERNMENTAL FUNDS	\$ 1,680,316	1,700,316	4,580	1,669,993	25,743	1,595,124	1,595,359	1,985	1,486,959	106,415

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

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2007 - 2016)**

(in thousands of dollars)

	2016 (b)	2015 (b)	2014 (b)	2013 (b)	2012	2011	2010	2009	2008	2007 (a)
Travel	\$ 197	197	195	177	211	185	233	261	289	303
Fuel and Utilities										
Supplies	12,506	12,059	11,765	11,155	10,793	12,342	11,040	9,542	10,392	9,699
Professional Development	396	340	319	363	315	278	267	287	287	314
Communication Services and Supplies	710	700	718	664	719	659	636	714	648	632
Professional Services	16,298	16,273	34,392	22,036	9,389	9,445	8,830	14,953	15,650	11,933
Maintenance and Repair Services	287	281	236	594	481	432	446	568	317	361
Janitorial Services									1	1
Computer Equipment	258	53	283	317	126	342	85	98	1,155	1,182
Office Equipment	118	298	453	77	99	209	44	141	508	601
Other Equipment	265	779	491	140	285	57	48	41	598	280
Property\Lease\Rental	6	11	11	17	31	19	106	18	74	35
Other Expenses	6	5	4	4	10	7	7	7	26	43
Total	\$ 31,047	30,996	48,867	35,544	22,459	23,975	21,742	26,630	29,945	25,384

(a) 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

(b) The Department's Taxation Division expended \$12 million in Fiscal Year 2013, \$26 million in Fiscal Year 2014, \$8 million in Fiscal Year 2015, and \$8 million in Fiscal Year 2016 for an integrated tax system.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2010-2016**

(in thousands of dollars)

	2016	2015	2014	2013	2012	2011	2010	2007 - 2009 (a)
Administration Division (b)								
Personal Service	\$ 3,340	3,338	3,234	3,507	3,431	3,743	4,040	
Expense and Equipment	<u>11,568</u>	<u>11,900</u>	<u>11,499</u>	<u>11,712</u>	<u>10,968</u>	<u>12,162</u>	<u>10,878</u>	
Total	\$ <u>14,908</u>	<u>15,238</u>	<u>14,733</u>	<u>15,219</u>	<u>14,399</u>	<u>15,905</u>	<u>14,918</u>	
Legal Services Division (b)								
Personal Service	\$ 3,953	3,814	3,755	3,718	3,646	3,719	3,787	
Expense and Equipment	<u>326</u>	<u>334</u>	<u>406</u>	<u>403</u>	<u>381</u>	<u>358</u>	<u>331</u>	
Total	\$ <u>4,279</u>	<u>4,148</u>	<u>4,161</u>	<u>4,121</u>	<u>4,027</u>	<u>4,077</u>	<u>4,118</u>	
Motor Vehicle and Driver Licensing Division (b)								
Personal Service	\$ 8,473	8,484	8,174	8,812	8,081	8,317	8,878	
Expense and Equipment	<u>5,869</u>	<u>5,592</u>	<u>5,889</u>	<u>6,399</u>	<u>5,823</u>	<u>6,213</u>	<u>5,782</u>	
Total	\$ <u>14,342</u>	<u>14,076</u>	<u>14,063</u>	<u>15,211</u>	<u>13,904</u>	<u>14,530</u>	<u>14,660</u>	
Taxation Division (b)								
Personal Service	\$ 20,478	20,400	21,465	20,617	20,912	20,562	20,532	
Expense and Equipment	1,974	1,511	1,592	1,551	2,008	2,365	1,961	
Tax Integrated System	7,903	8,293	25,835	12,000				
Fees to Counties and Collection Agency Fees	2,926	2,952	3,223	3,065	2,693	2,343	2,415	
Payment of Fees to Counties for Liens	275	264	273	264	428	376	225	
Multistate Tax Commission Dues	<u>206</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>158</u>	<u>158</u>	<u>150</u>	
Total	\$ <u>33,762</u>	<u>33,570</u>	<u>52,538</u>	<u>37,647</u>	<u>26,199</u>	<u>25,804</u>	<u>25,283</u>	
Total Personal Service	\$ 36,244	36,036	36,628	36,654	36,070	36,341	37,237	
Total Expense and Equipment	<u>31,047</u>	<u>30,996</u>	<u>48,867</u>	<u>35,544</u>	<u>22,459</u>	<u>23,975</u>	<u>21,742</u>	
TOTAL EXPENDITURES	\$ <u><u>67,291</u></u>	<u><u>67,032</u></u>	<u><u>85,495</u></u>	<u><u>72,198</u></u>	<u><u>58,529</u></u>	<u><u>60,316</u></u>	<u><u>58,979</u></u>	

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The organizational expenditures for Fiscal Year 2007-2009 are shown on page 89.

(b) Effective July 1, 2009 (beginning of Fiscal Year 2010), the Department reorganized. The Divisions of Taxation and Motor Vehicle and Driver Licensing were re-established and bureaus moved between or from the Administration and Legal Divisions to other divisions.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS (2007-2009)**

(a)	(in thousands of dollars)		
	2009	2008	2007 (b)
Customer Services Division			
Personal Service			
Taxation	\$ 13,713	13,523	13,404
Motor Vehicle, Driver License, Customer Assistance	10,708	10,213	11,034
Expense and Equipment			
Taxation	1,991	2,547	8,207
Motor Vehicle, Driver License, Customer Assistance	7,251	9,747	6,889
Fees to Counties and Collection Agency Fees	3,928	3,380	2,717
Payment of Fees to Counties for Liens	186	192	173
Contingency Payments			
Tax Data Matching			
Payment of Dues to the Multistate Tax Commission	158	163	163
Total	\$ 37,935	39,765	42,587
 Fiscal Services Division			
Personal Service	\$ 9,750	9,026	9,671
Expense and Equipment (c)	12,827	13,619	6,894
Total	\$ 22,577	22,645	16,565
 Legal Services Division			
Personal Service	\$ 4,453	4,456	4,299
Expense and Equipment	289	297	341
Total	\$ 4,742	4,753	4,640
 Total Personal Service	\$ 38,624	37,218	38,408
Total Expense and Equipment	26,630	29,945	25,384
 TOTAL EXPENDITURES	\$ 65,254	67,163	63,792

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. Fiscal Years 2010 through 2016 divisional expenditures are shown on page 88.

(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.

(c) In Fiscal Years 2008 and 2009, 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 FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2007 - 2016)**

(in thousands of dollars)

	2016 (b)	2015 (b)	2014 (b)	2013 (b)	2012	2011	2010	2009	2008	2007 (a)
General Fund (0101)	\$ 48,933	48,921	66,960	52,674	40,672	41,408	39,756	45,497	47,416	45,571
Child Support Enforcement Collections Fund (0169)	1,366	1,357	1,494	1,753	1,812	1,811	1,820	1,929	1,979	2,058
Conservation Commission Fund (0609)	569	564	534	508	531	500	544	553	527	517
Department of Revenue Federal Fund (0132)	2,533	2,503	2,846	4,271	3,521	3,611	3,331	3,675	4,081	3,578
Department of Revenue Information Fund (0619)				6		682	798	773	682	699
Department of Revenue Specialty Plate (0775)				2				4		3
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)				9		12	12	12	12	11
Federal Budget Stabilization (2000)							90			
Health Initiatives Fund (0275)	58	54	50	50	64	56	54	52	46	50
Motor Vehicle Commission Fund (0588)	781	605	397	458	370	691	773	1,112	1,096	804
Petroleum Inspection Fund (0662)	29	24	23	18	27	30	30	35	30	30
Petroleum Storage Tank Insurance Fund (0585)	26	26	24	25	23	26	25	25	24	37
State Highways and Transportation Department Fund (0644)	12,996	12,978	13,153	12,394	11,509	11,489	11,746	11,587	11,270	10,434
Tobacco Control Enforcement Fund (984)			14	30						
Total	\$ 67,291	67,032	85,495	72,198	58,529	60,316	58,979	65,254	67,163	63,792

(a) 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.

(b) The Department's Taxation Division expended \$12 million in Fiscal Year 2013, \$26 million in Fiscal Year 2014, \$8 million in Fiscal Year 2015, and \$8 million in Fiscal Year 2016 for an integrated tax system.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2007 - 2016)**

(in thousands of dollars)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Refunds for Overpayment of Tax	\$ 1,404,699	1,222,501	1,278,422	1,178,920	1,278,159	1,336,625	1,468,754	1,440,487	1,257,997	1,207,944
Appropriated Tax Credits	363									
County Stock Insurance Tax	114	103	82	203	644	1,135	1,295	1,508	835	2,615
Refunds for Aviation Trust Fund	6	6	20	4	9	6	5	58	16	26
Distribution of Funds Accruing to the Motor Fuel Tax Fund	185,676	185,263	178,451	177,321	180,130	183,887	182,147	181,390	189,735	188,864
Distribution of Income Tax Check-offs	36	35	33	25	32	34	39	30	28	30
Distribution of Homestead Preservation Tax Credit						774	2,489	91	1,056	2,953
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	448	404	850	1,552	1,561	1,335	1,309	1,321	1,599	2,210
Refunds of Tobacco and Cigarette Tax	20	21	50	27	20	146	20	4	44	31
Refunds of Motor Fuel Tax	10,047	10,578	9,119	7,838	10,031	10,237	10,559	11,297	9,325	8,908
Refunds of Fees Credited to Motor Vehicle Commission Fund	4	4	3	6	3	6		1	3	3
Refunds-Overpayment and Errors of the Workers' Compensation Fund	309	118	66	514	244	2,202	505	2,058	1,271	78
Refunds-Federal and Other Funds			14	18	8	12	13	9	11	15
Refunds-Debt Offset	907	823	866	893	836	837	359	262	286	250
Debt Offset Tax Credits	69	66	99	211	424	160	260	238	227	658
Refunds of Specialty Plates	5	5		5					15	
Distribution of Emblem Use Fee	1	1	1	1	1					
Total Program Specific Distributions	\$ 1,602,704	1,419,928	1,468,076	1,367,538	1,472,102	1,537,396	1,667,754	1,638,754	1,462,448	1,414,585