

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2010

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, 2010 AND 2009**

(in thousands of dollars)

	2010					2009				
	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	\$ 32,042	31,509	2,542	28,962	5	37,093	35,768	4,290	30,461	1,017
Expense and Equipment	5,173	5,705	988	4,715	2	6,712	7,548	572	6,348	628
Postage	3,440	3,440	151	3,289	0	4,385	4,885	470	4,415	0
County Stock Insurance	500 E	1,295 E		1,295	0	500 E	1,508 E		1,508	0
Debt Offset Tax Credits	200 E	400 E		260	140	200 E	275 E		238	37
Emblem Use Fee Distribution	1 E	1 E			1	1 E	1 E	1		0
Fees to Counties and Collection Agency Fees	2,009 E	2,431 E		2,415	16	2,580 E	4,080 E	86	3,928	66
Homestead Preservation Credit					0	91	91		91	0
Payment of Dues to the Multistate Tax Commission	163	163	13	150	0	163	163	5	158	0
Payment of Fees to Counties for Liens	225	225		225	0	200	225		186	39
Refunds for Overpayment of Tax	1,356,000 E	1,472,000 E		1,468,755	3,245	1,356,000 E	1,440,700 E		1,440,487	213
General Fund Total	\$ 1,399,753	1,517,169	3,694	1,510,066	3,409	1,407,925	1,495,244	5,424	1,487,820	2,000
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 24	24		17	7	24	24		17	7
Expense and Equipment	2,600	2,600		1,803	797	2,600	2,600		1,911	689
Child Enforcement Collections Fund Total	\$ 2,624	2,624	0	1,820	804	2,624	2,624	0	1,928	696
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 539	539		527	12	539	539		539	0
Expense and Equipment	16	16		15	1	16	16		13	3
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 556	556	0	543	13	556	556	0	553	3
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 250 E	707 E		359	348	250 E	270 E		262	8
Debt Offset Escrow Fund Total	\$ 250	707	0	359	348	250	270	0	262	8

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, 2010 AND 2009**

(in thousands of dollars)

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DEPARTMENT OF REVENUE FEDERAL FUND (0132)

	2010					2009				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 250 E	413 E		121	292	249 E	250 E		34	216
Expense and Equipment	6,420 E	6,420 E		3,209	3,211	6,170 E	6,420 E		3,641	2,779
Department of Revenue Federal Fund Total	\$ 6,670	6,833	0	3,330	3,503	6,419	6,670	0	3,675	2,995

DEPARTMENT OF REVENUE INFORMATION FUND (0619)

Personal Service	\$ 290	290		288	2	290	290		266	24
Expense and Equipment	319	319		310	9	319	319		314	5
Postage	200	200		200	0	193	193		193	0
Department of Revenue Information Fund Total	\$ 809	809	0	798	11	802	802	0	773	29

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)

Personal Service	\$ 2 E	2 E			2	2	2		1	1
Expense and Equipment	3 E	3 E			3	3	3		3	0
Refunds of Specialty Plates	5 E	5 E			5	5 E	5 E			5
Department of Revenue Specialty Plate Fund Total	\$ 10	10	0	0	10	10	10	0	4	6

**DIVISION OF AGING-ELDERLY HOME
DELIVERED MEALS TRUST FUND (0296)**

Personal Service	\$ 13	13		12	1	13	13		12	1
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$ 13	13	0	12	1	13	13	0	12	1

FAIR SHARE FUND (0687)

Refunds of Tobacco and Cigarette Tax	\$ 11 E	11 E			11	11 E	11 E			11
Fair Share Fund Total	\$ 11	11	0	0	11	11	11	0	0	11

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, 2010 AND 2009**

(in thousands of dollars)

	2010					2009				
	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 (0279, 0285, 0286, 0569, 0621)										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 25 E	37 E		13	24	25 E	25 E		10	15
Federal and Other Funds Total	\$ 25	37	0	13	24	25	25	0	10	15
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 49	49	1	47	1	49	49	1	44	4
Expense and Equipment	4	4		2	2	4	4		3	1
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25 E	25 E	1	20	4	25 E	25 E	1	4	20
Health Initiatives Fund Total	\$ 83	83	2	74	7	83	83	2	56	25
INCOME TAX DESIGNATIONS (0700-0716, 0915)										
Income Tax Designations Distributions	\$ 32 E	44 E		39	5	32 E	49 E		30	19
Income Tax Designations Fund Total	\$ 32	44	0	39	5	32	49	0	30	19
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50 E	50 E		5	45	50 E	75 E		58	17
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	188,000 E		182,147	5,853	188,000 E	188,000 E		181,390	6,610
Motor Fuel Tax Fund Total	\$ 188,050	188,050	0	182,152	5,898	188,050	188,075	0	181,448	6,627
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 730	730		700	30	730	702		701	1
Expense and Equipment	381	381		29	352	381	409		368	41
Postage	44	44		44	0	43	43		43	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5 E	5 E			5	5 E	5 E		1	4
Motor Vehicle Commission Fund Total	\$ 1,160	1,160	0	773	387	1,159	1,159	0	1,113	46

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, 2010 AND 2009**

(in thousands of dollars)

	2010					2009				
	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 (0662)										
Personal Service	\$ 33	33		30	3	33	33		33	0
Expense and Equipment	3	3			3	3	3		3	0
Petroleum Inspection Fund Total	\$ 36	36	0	30	6	36	36	0	36	0
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 26	26		24	2	26	26		24	2
Expense and Equipment	1	1			1	1	1		1	0
Petroleum Storage Tank Insurance Fund Total	\$ 27	27	0	24	3	27	27	0	25	2
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 6,773	6,711	203	6,508	0	6,773	6,707	203	6,491	13
Expense and Equipment	3,267	3,330	98	3,225	7	3,267	3,333	98	3,190	45
Postage	2,076	2,076	62	2,014	0	1,790	1,960	54	1,906	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,290 E	2,290 E		1,309	981	2,290 E	2,290 E		1,321	969
Refunds of Motor Fuel Tax	10,414 E	10,914 E		10,559	355	10,414 E	11,414 E		11,297	117
State Highways and Transportation Department Fund Total	\$ 24,820	25,321	363	23,615	1,343	24,534	25,704	355	24,205	1,144
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25 E	25 E			25	25 E	25 E		0	25
State School Money Fund Total	\$ 25	25	0	0	25	25	25	0	0	25

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, 2010 AND 2009**

(in thousands of dollars)

	2010					2009				
	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)										
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 450 E	505 E		505	0	450 E	2,058 E		2,058	0
Workers' Compensation Fund Total	<u>\$ 450</u>	<u>505</u>	<u>0</u>	<u>505</u>	<u>0</u>	<u>450</u>	<u>2,058</u>	<u>0</u>	<u>2,058</u>	<u>0</u>
FEDERAL BUDGET STABILIZATION FUND (2000)										
Expense and Equipment - Highway Collection MV/DL	\$	90		90	0					
Homestead Preservation Credit	2,572	2,572		2,489	83					
Federal Budget Stabilization Fund Total	<u>\$ 2,572</u>	<u>2,662</u>	<u>0</u>	<u>2,579</u>	<u>83</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BUDGETED GOVERNMENTAL FUNDS	<u>\$ 1,627,976</u>	<u>1,746,682</u>	<u>4,059</u>	<u>1,726,732</u>	<u>15,891</u>	<u>1,633,031</u>	<u>1,723,441</u>	<u>5,781</u>	<u>1,704,008</u>	<u>13,652</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 (2001 - 2010)**

(in thousands of dollars)

	2010	2009	2008	2007 (b)	2006 (a)	2005	2004	2003	2002	2001
Travel	\$ 233	261	289	303	429	606	640	603	700	888
Fuel and Utilities					83	115	122	141	92	97
Supplies	11,040	9,542	10,392	9,699	5,205	9,639	11,773	12,016	10,661	11,933
Professional Development	267	287	287	314	291	309	364	330	453	676
Communication Services and Supplies	636	714	648	632	1,353	1,542	1,584	1,708	1,858	2,210
Professional Services	8,830	14,953	15,650	11,933	23,111	29,032	24,377	13,873	13,814	12,647
Maintenance and Repair Services	446	568	317	361	1,773	2,297	2,118	1,890	1,910	1,406
Janitorial Services			1	1	54	93	93	96	77	75
Computer Equipment	85	98	1,155	1,182	2,847	1,774	999	650	987	3,198
Office Equipment	44	141	508	601	75	334	259	94	86	323
Other Equipment	48	41	598	280	71	44	221	59	120	503
Property\Lease\Rental	106	18	74	35	142	250	459	631	622	737
Other Expenses	7	7	26	43	40	59	80	64	80	101
Total	\$ 21,742	26,630	29,945	25,384	35,474	46,094	43,089	32,155	31,460	34,794

(a) 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 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 were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2001 - 2005, 2010**

	(in thousands of dollars)						
	2010	2006 - 2009 (a)	2005	2004	2003	2002	2001
Administration Division (b)							
Personal Service	\$ 4,040		8,845	8,265	8,234	8,808	9,002
Expense and Equipment	<u>10,878</u>		<u>7,164</u>	<u>7,381</u>	<u>8,783</u>	<u>7,770</u>	<u>9,477</u>
Total	<u>\$ 14,918</u>		<u>16,009</u>	<u>15,646</u>	<u>17,017</u>	<u>16,578</u>	<u>18,479</u>
Legal Services Division (b)							
Personal Service	\$ 3,787						
Expense and Equipment	<u>331</u>						
Total	<u>\$ 4,118</u>						
Motor Vehicle and Driver Licensing Division (b) (c)							
Personal Service	\$ 8,878		18,535	17,975	17,797	18,493	18,399
Expense and Equipment	5,782		14,312	15,984	14,909	13,818	15,379
Commercial Driver License							
Information System Fees			267	267	253	275	264
Problem Driver Point System			<u>39</u>	<u>58</u>	<u>86</u>	<u>59</u>	<u>84</u>
Total	<u>\$ 14,660</u>		<u>33,153</u>	<u>34,284</u>	<u>33,045</u>	<u>32,645</u>	<u>34,126</u>
Taxation Division (b)							
Personal Service	\$ 20,532		25,568	24,909	24,436	25,399	26,242
Expense and Equipment	1,961		15,034	14,534	5,503	7,040	7,085
Fees to Counties and Collection Agency Fees	2,415		2,897	2,580	2,292	2,097	2,155
Payment of Fees to Counties for Liens	225		160	173	172	169	142
Contingency Payments			5,970	1,950			
Contract Auditors			3				
Tax Data Matching			85				
Payment of Dues to the Multistate Tax Commission	<u>150</u>		<u>163</u>	<u>162</u>	<u>157</u>	<u>232</u>	<u>208</u>
Total	<u>\$ 25,283</u>		<u>49,880</u>	<u>44,308</u>	<u>32,560</u>	<u>34,937</u>	<u>35,832</u>
Total Personal Service	<u>\$ 37,237</u>		<u>52,948</u>	<u>51,149</u>	<u>50,467</u>	<u>52,700</u>	<u>53,643</u>
Total Expense and Equipment	<u>21,742</u>		<u>46,094</u>	<u>43,089</u>	<u>32,155</u>	<u>31,460</u>	<u>34,794</u>
TOTAL EXPENDITURES	<u>\$ 58,979</u>		<u>99,042</u>	<u>94,238</u>	<u>82,622</u>	<u>84,160</u>	<u>88,437</u>

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The organizational expenditures for Fiscal Year 2006-2009 are shown on page 84.

(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. Expenditures related to Legal Services were included in the Administration Division prior to July 1, 2005.

(c) The Division of Motor Vehicle and Driver Licensing expenditures from 2001-2005 include expenditures for Branch Offices which were closed by June 30, 2005.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS (2006-2009)**

(in thousands of dollars)				
	2009	2008	2007 (c)	2006
(a)				
Customer Services Division				
Personal Service				
Taxation	\$ 13,713	13,523	13,404	19,826
Motor Vehicle, Driver License, Customer Assistance	10,708	10,213	11,034	10,577
Expense and Equipment (b)				
Taxation	1,991	2,547	8,207	8,360
Motor Vehicle, Driver License, Customer Assistance	7,251	9,747	6,889	5,516
Fees to Counties and Collection Agency Fees	3,928	3,380	2,717	2,435
Payment of Fees to Counties for Liens	186	192	173	146
Contingency Payments				3,241
Tax Data Matching				5,400
Payment of Dues to the Multistate Tax Commission	158	163	163	163
Total	\$ 37,935	39,765	42,587	55,664
Fiscal Services Division				
Personal Service	\$ 9,750	9,026	9,671	10,136
Expense and Equipment (d)	12,827	13,619	6,894	9,875
Total	\$ 22,577	22,645	16,565	20,011
Legal Services Division				
Personal Service	\$ 4,453	4,456	4,299	4,195
Expense and Equipment	289	297	341	338
Total	\$ 4,742	4,753	4,640	4,533
Total Personal Service	\$ 38,624	37,218	38,408	44,734
Total Expense and Equipment	26,630	29,945	25,384	35,474
TOTAL EXPENDITURES	\$ 65,254	67,163	63,792	80,208

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The prior divisional organization's expenditures are shown on page 83 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 FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2001 - 2010)**

	(in thousands of dollars)									
	2010	2009	2008	2007 (b)	2006 (a)	2005	2004	2003	2002	2001
General Fund (0101)	\$ 39,756	45,497	47,416	45,571	56,188	43,660	40,595	36,106	36,280	40,003
Child Support Enforcement Collections Fund (0169)	1,820	1,929	1,979	2,058	2,622	2,622	2,398			
Conservation Commission Fund (0609)	544	553	527	517	490	711	546	505	505	493
Department of Revenue Federal Fund (0132)	3,331	3,675	4,081	3,578	5,012	6,322	5,771	836	495	173
Department of Revenue Information Fund (0619)	798	773	682	699	723	882	957	849	892	920
Department of Revenue Specialty Plate (0775)		4		3	5					
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)	12	12	12	11	11	15	14		11	21
Federal Budget Stabilization (2000)	90									
Health Initiatives Fund (0275)	54	52	46	50	50	51	49	48	48	46
Motor Vehicle Commission Fund (0588)	773	1,112	1,096	804	612	940	730	636	665	653
Petroleum Inspection Fund (0662)	30	35	30	30	32	32	31	31	30	31
Petroleum Storage Tank Insurance Fund (0585)	25	25	24	37	25	25	23	23	23	23
State Highways and Transportation Department Fund (0644)	11,746	11,587	11,270	10,434	14,438	43,782	43,124	43,588	45,211	46,074
Total	\$ 58,979	65,254	67,163	63,792	80,208	99,042	94,238	82,622	84,160	88,437

(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 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 (2001 - 2010)**

	(in thousands of dollars)									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Refunds for Overpayment of Tax	\$ 1,468,754	1,440,487	1,257,997	1,207,944	1,127,563	1,071,059	1,075,035	1,160,194	1,116,641	1,001,178
Refunds Required by Article X								5,950		98,856
County Stock Insurance Tax	1,295	1,508	835	2,615	780	150		150	150	150
Refunds for Aviation Trust Fund	5	58	16	26	25	68	53	58	158	15
Distribution of Funds Accruing to the Motor Fuel Tax Fund	182,147	181,390	189,735	188,864	186,970	190,669	188,472	181,562	175,915	175,550
Distribution of Income Tax Check-offs	39	30	28	30	18	32				
Distribution of Homestead Preservation Tax Credits	2,489	91	1,056	2,953						
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	1,309	1,321	1,599	2,210	1,991	1,791	1,493	1,264	2,256	2,148
Refunds of Tobacco and Cigarette Tax	20	4	44	31	49	84	150	40	363	40
Refunds of Motor Fuel Tax (a)	10,559	11,297	9,325	8,908	9,552	9,766	9,612	9,622	33,510	44,219
Refunds of Fees Credited to Motor Vehicle Commission Fund		1	3	3	2	1	1	6	7	8
Refunds-Overpayment and Errors of the Workers' Compensation Fund	505	2,058	1,271	78	148	314	668	340	526	1,670
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund						10	10	505	701	149
Refunds-Federal and Other Funds	13	9	11	15	12	292	6	232	405	22
Refunds-Debt Offset	359	262	286	250	206	251	288	277	313	163
Debt Offset Tax Credits	260	238	227	658	192					
Refunds of Specialty Plates			15		5					
Total Program Specific Distributions	\$ <u>1,667,754</u>	<u>1,638,754</u>	<u>1,462,448</u>	<u>1,414,585</u>	<u>1,327,513</u>	<u>1,274,487</u>	<u>1,275,788</u>	<u>1,360,200</u>	<u>1,330,945</u>	<u>1,324,168</u>

(a) Fiscal Years 2001-2002 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.