

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2014

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, 2014 AND 2013**

(in thousands of dollars)

	2014					2013				
	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	\$ 30,322	30,322	910	28,631	781	30,972	30,972	1,298	28,749	925
Expense and Equipment	4,572	4,572	137	3,857	578	7,913	7,913	3,745	3,878	290
Postage	4,991	4,991		4,991	0	4,944	5,063	20	4,568	475
Tax Integrated System	29,200	29,200		25,835	3,365	12,000	12,000		12,000	0
County Stock Insurance	661	661		82	579	500	500		203	297
Debt Offset Tax Credits	200	260		99	161	200	425		211	214
Emblem Use Fee Distribution	1	1		1	0	1	1		1	0
Fees to Counties and Collection Agency Fees	3,000	3,510		3,223	287	2,009 E	3,065 E		3,065	0
Payment of Dues to the Multistate Tax Commission	155	155	5	150	0	155	155	5	150	0
Payment of Fees to Counties for Liens	465	465		273	192	465	465		264	201
Refunds for Overpayment of Tax	1,312,000 E	1,312,000		1,278,422	33,578	1,377,900 E	1,377,900 E		1,178,920	198,980
General Fund Total	\$ 1,385,567	1,386,137	1,052	1,345,564	39,521	1,437,059	1,438,459	5,068	1,232,009	201,382
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 2,590	2,590		1,470	1,120	25	25		25	0
Expense and Equipment	25	25		25	0	2,590	2,590		1,729	861
Child Enforcement Collections Fund Total	\$ 2,615	2,615	0	1,495	1,120	2,615	2,615	0	1,754	861
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 555	555		532	23	550	550		506	44
Expense and Equipment	8	8			8	8	8			8
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 564	564	0	533	31	559	559	0	507	52
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,164	1,164		866	298	1,164 E	1,164 E		893	271
Debt Offset Escrow Fund Total	\$ 1,164	1,164	0	866	298	1,164	1,164	0	893	271

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, 2014 AND 2013**

(in thousands of dollars)

(continued from previous page)

DEPARTMENT OF REVENUE FEDERAL FUND (0132)

	Original Appropriation	Final Appropriation	2014 Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	2013 Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 259	275		152	123	547	547		195	352
Expense and Equipment	6,342	6,326		2,694	3,632	7,803	7,803		4,076	3,727
Department of Revenue Federal Fund Total	\$ 6,601	6,601	0	2,846	3,755	8,350	8,350	0	4,271	4,079

DEPARTMENT OF REVENUE INFORMATION FUND (0619)

Personal Service	\$				0	1	1			1
Expense and Equipment					0	39	39		6	33
Postage					0					0
Refunds of Fees Credited to DOR Information Fund					0		13		13	0
Department of Revenue Information Fund Total	\$	0	0	0	0	40	53	0	19	34

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)

Personal Service	\$ 7	7			7	10	10			10
Expense and Equipment	10	10			10	15	15		2	13
Refunds of Specialty Plates	5	5		5	0	5 E	10 E		5	5
Department of Revenue Specialty Plate Fund Total	\$ 22	22	0	5	17	30	35	0	7	28

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

Personal Service	\$				0	13	13		9	4
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$	0	0	0	0	13	13	0	9	4

FAIR SHARE FUND (0687)

Refunds of Tobacco and Cigarette Tax	\$ 11	11		11	0	11 E	11 E		6	5
Fair Share Fund Total	\$ 11	11	0	11	0	11	11	0	6	5

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, 2014 AND 2013

(in thousands of dollars)

(continued from previous page)

FEDERAL AND OTHER FUNDS (0285, 0286, 0569, 0913)

Refunds of Taxes and Fees Credited to Federal and Other Funds	\$	40	40		9	31	25 E	6 E		5	1
Federal and Other Funds Total	\$	40	40	0	9	31	25	6	0	5	1

HEALTH INITIATIVES FUND (0275)

Personal Service	\$	51	51	2	45	4	50	50	1	45	4
Expense and Equipment		4	4			4	4	4			4
Postage		5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax		25	25		14	11	25 E	25 E		6	19
Health Initiatives Fund Total	\$	85	85	2	64	19	84	84	1	56	27

INCOME TAX DESIGNATIONS (0700-0716, 0915, 0987)

Income Tax Designations Distributions	\$	50	50		33	17	32 E	32 E		25	7
Income Tax Designations Fund Total	\$	50	50	0	33	17	32	32	0	25	7

MOTOR FUEL TAX FUND (0673, 0952)

Refunds for Aviation Trust Fund	\$	50	50		20	30	50	50		4	46
Distributions of Funds Accruing to the Motor Fuel Tax Fund		188,000	188,000		178,451	9,549	188,000	188,000		177,321	10,679
Motor Fuel Tax Fund Total	\$	188,050	188,050	0	178,471	9,579	188,050	188,050	0	177,325	10,725

MOTOR VEHICLE COMMISSION FUND (0588)

Personal Service	\$	658	658		331	327	744	744		427	317
Expense and Equipment		274	274		66	208	364	364		31	333
Postage		44	44			44	44	44			44
Refunds of Fees Credited to Motor Vehicle Commission Fund		5	5		3	2	5 E	6 E		6	0
Motor Vehicle Commission Fund Total	\$	981	981	0	400	581	1,157	1,158	0	464	694

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, 2014 AND 2013**

(in thousands of dollars)

(continued from previous page)
PETROLEUM INSPECTION FUND (0662)

	Original Appropriation	Final Appropriation	2014 Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	2013 Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 33	33		24	9	33	33		18	15
Expense and Equipment	3	3			3	3	3			3
Petroleum Inspection Fund Total	\$ 36	36	0	24	12	36	36	0	18	18

**PETROLEUM STORAGE TANK
INSURANCE FUND (0585)**

Personal Service	\$ 27	27		23	4	27	27		25	2
Expense and Equipment	1	1			1	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 28	28	0	23	5	28	28	0	25	3

**STATE HIGHWAYS AND TRANSPORTATION
DEPARTMENT FUND (0644)**

Personal Service	\$ 6,973	6,973	113	6,852	8	6,871	6,871	206	6,630	35
Expense and Equipment	4,310	4,369	15	4,247	107	3,126	3,957	15	3,806	136
Postage	2,054	2,054		2,054	0	1,959	1,959		1,959	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291	2,291		850	1,441	2,291 E	2,291 E		1,552	739
Refunds of Motor Fuel Tax	10,914	10,914		9,119	1,795	10,414 E	10,414 E		7,838	2,576
State Highways and Transportation Department Fund Total	\$ 26,542	26,601	128	23,122	3,351	24,661	25,492	221	21,785	3,486

STATE SCHOOL MONEY FUND (0616)

Refunds of Tobacco and Cigarette Tax	\$ 25	25		25	0	25 E	25 E		14	11
State School Money Fund Total	\$ 25	25	0	25	0	25	25	0	14	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, 2014 AND 2013

(in thousands of dollars)

(continued from previous page)

TOBACCO CONTROL ENFORCEMENT (0984)

	2014					2013				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 41	41		14	27	41	41		27	14
Expense and Equipment	3	3			3	3	3		3	0
Federal Budget Stabilization Fund Total	\$ 44	44	0	14	30	44	44	0	30	14

WORKERS' COMPENSATION FUND (0652)

Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 2,000	2,000		66	1,934	450 E	514 E		514	0
Workers' Compensation Fund Total	\$ 2,000	2,000	0	66	1,934	450	514	0	514	0

**TOTAL BUDGETED
GOVERNMENTAL FUNDS**

	<u>\$ 1,614,425</u>	<u>1,615,054</u>	<u>1,182</u>	<u>1,553,571</u>	<u>60,301</u>	<u>1,664,433</u>	<u>1,666,728</u>	<u>5,290</u>	<u>1,439,736</u>	<u>221,702</u>
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Appropriations designated with an "E" represent open-ended appropriations.

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2005 - 2014)**

	(in thousands of dollars)									
	2014 (c)	2013 (c)	2012	2011	2010	2009	2008	2007 (b)	2006 (a)	2005
Travel	\$ 195	177	211	185	233	261	289	303	429	606
Fuel and Utilities									83	115
Supplies	11,765	11,155	10,793	12,342	11,040	9,542	10,392	9,699	5,205	9,639
Professional Development	319	363	315	278	267	287	287	314	291	309
Communication Services and Supplies	718	664	719	659	636	714	648	632	1,353	1,542
Professional Services	34,392	22,036	9,389	9,445	8,830	14,953	15,650	11,933	23,111	29,032
Maintenance and Repair Services	236	594	481	432	446	568	317	361	1,773	2,297
Janitorial Services							1	1	54	93
Computer Equipment	283	317	126	342	85	98	1,155	1,182	2,847	1,774
Office Equipment	453	77	99	209	44	141	508	601	75	334
Other Equipment	491	140	285	57	48	41	598	280	71	44
Property\Lease\Rental	11	17	31	19	106	18	74	35	142	250
Other Expenses	4	4	10	7	7	7	26	43	40	59
Total	\$ 48,867	35,544	22,459	23,975	21,742	26,630	29,945	25,384	35,474	46,094

(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.

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

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2005, 2010-2014**

	(in thousands of dollars)						
	2014	2013	2012	2011	2010	2006 - 2009 (a)	2005
Administration Division (b)							
Personal Service	\$ 3,234	3,507	3,431	3,743	4,040		8,845
Expense and Equipment	11,499	11,712	10,968	12,162	10,878		7,164
Total	\$ 14,733	15,219	14,399	15,905	14,918		16,009
Legal Services Division (b)							
Personal Service	\$ 3,755	3,718	3,646	3,719	3,787		
Expense and Equipment	406	403	381	358	331		
Total	\$ 4,161	4,121	4,027	4,077	4,118		
Motor Vehicle and Driver Licensing Division (b) (c)							
Personal Service	\$ 8,174	8,812	8,081	8,317	8,878		18,535
Expense and Equipment	5,889	6,399	5,823	6,213	5,782		14,312
Commercial Driver License							
Information System Fees							267
Problem Driver Point System							39
Total	\$ 14,063	15,211	13,904	14,530	14,660		33,153
Taxation Division (b)							
Personal Service	\$ 21,465	20,617	20,912	20,562	20,532		25,568
Expense and Equipment	1,592	1,551	2,008	2,365	1,961		15,034
Tax Integrated System	25,835	12,000					
Fees to Counties and Collection Agency Fees	3,223	3,065	2,693	2,343	2,415		2,897
Payment of Fees to Counties for Liens	273	264	428	376	225		160
Contingency Payments							5,970
Contract Auditors							3
Tax Data Matching							85
Payment of Dues to the Multistate Tax Commission	150	150	158	158	150		163
Total	\$ 52,538	37,647	26,199	25,804	25,283		49,880
Total Personal Service	\$ 36,628	36,654	36,070	36,341	37,237		52,948
Total Expense and Equipment	48,867	35,544	22,459	23,975	21,742		46,094
TOTAL EXPENDITURES	\$ 85,495	72,198	58,529	60,316	58,979		99,042

(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 90.

(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 in 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)			
(a)		2009	2008	2007 (c)	2006
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 89 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 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 (2005 - 2014)**

		(in thousands of dollars)									
		2014 (c)	2013 (c)	2012	2011	2010	2009	2008	2007 (b)	2006 (a)	2005
General Fund (0101)	\$	66,960	52,674	40,672	41,408	39,756	45,497	47,416	45,571	56,188	43,660
Child Support Enforcement Collections Fund (0169)		1,494	1,753	1,812	1,811	1,820	1,929	1,979	2,058	2,622	2,622
Conservation Commission Fund (0609)		534	508	531	500	544	553	527	517	490	711
Department of Revenue Federal Fund (0132)		2,846	4,271	3,521	3,611	3,331	3,675	4,081	3,578	5,012	6,322
Department of Revenue Information Fund (0619)			6		682	798	773	682	699	723	882
Department of Revenue Specialty Plate (0775)			2				4		3	5	
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)			9		12	12	12	12	11	11	15
Federal Budget Stabilization (2000)						90					
Health Initiatives Fund (0275)		50	50	64	56	54	52	46	50	50	51
Motor Vehicle Commission Fund (0588)		397	458	370	691	773	1,112	1,096	804	612	940
Petroleum Inspection Fund (0662)		23	18	27	30	30	35	30	30	32	32
Petroleum Storage Tank Insurance Fund (0585)		24	25	23	26	25	25	24	37	25	25
State Highways and Transportation Department Fund (0644)		13,153	12,394	11,509	11,489	11,746	11,587	11,270	10,434	14,438	43,782
Tobacco Control Enforcement Fund (984)		14	30								
Total	\$	<u>85,495</u>	<u>72,198</u>	<u>58,529</u>	<u>60,316</u>	<u>58,979</u>	<u>65,254</u>	<u>67,163</u>	<u>63,792</u>	<u>80,208</u>	<u>99,042</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 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.

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

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2005 - 2014)**

	(in thousands of dollars)									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Refunds for Overpayment of Tax	\$ 1,278,422	1,178,920	1,278,159	1,336,625	1,468,754	1,440,487	1,257,997	1,207,944	1,127,563	1,071,059
County Stock Insurance Tax	82	203	644	1,135	1,295	1,508	835	2,615	780	150
Refunds for Aviation Trust Fund	20	4	9	6	5	58	16	26	25	68
Distribution of Funds Accruing to the Motor Fuel Tax Fund	178,451	177,321	180,130	183,887	182,147	181,390	189,735	188,864	186,970	190,669
Distribution of Income Tax Check-offs	33	25	32	34	39	30	28	30	18	32
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	850	1,552	1,561	1,335	1,309	1,321	1,599	2,210	1,991	1,791
Refunds of Tobacco and Cigarette Tax	50	27	20	146	20	4	44	31	49	84
Refunds of Motor Fuel Tax	9,119	7,838	10,031	10,237	10,559	11,297	9,325	8,908	9,552	9,766
Refunds of Fees Credited to Motor Vehicle Commission Fund	3	6	3	6		1	3	3	2	1
Refunds-Overpayment and Errors of the Workers' Compensation Fund	66	514	244	2,202	505	2,058	1,271	78	148	314
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund										10
Refunds-Federal and Other Funds	14	18	8	12	13	9	11	15	12	292
Refunds-Debt Offset	866	893	836	837	359	262	286	250	206	251
Debt Offset Tax Credits	99	211	424	160	260	238	227	658	192	
Refunds of Specialty Plates		5					15		5	
Distribution of Emblem Use Fee	1	1	1							
Total Program Specific Distributions	\$ 1,468,076	1,367,538	1,472,102	1,537,396	1,667,754	1,638,754	1,462,448	1,414,585	1,327,513	1,274,487