

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2017

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, 2017 AND 2016

(in thousands of dollars)

	2017					2016				
	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	\$ 30,348	30,353	1,001	28,663	689	29,640	29,665	850	28,051	764
Expense and Equipment	6,283	6,358	448	4,127	1,783	5,011	4,986	167	4,232	587
Postage	5,656	5,656	331	5,267	58	5,495	5,495	155	5,340	0
Tax Integrated System	13,000	13,000		7,472	5,528	13,000	13,000	2,700	7,903	2,397
Appropriated Tax Credits	600	600	309	291	0	1,400	1,400	42	363	995
County Stock Insurance	661	661	545	115	1	661	661		114	547
Debt Offset Tax Credits	260	260		146	114	260	260		69	191
Emblem Use Fee Distribution	1	1		1	0	1	1		1	0
Fees to Counties and Collection Agency Fees	3,300	3,300		2,768	532	3,300	3,300		2,926	374
MoDEX	250	250	250		0	250	250	250		0
Payment of Dues to the Multistate Tax Commission	212	212	6	206	0	212	212	6	206	0
Payment of Fees to Counties for Liens	465	465		281	184	465	465		275	190
Refunds for Overpayment of Tax	1,384,100 E	1,415,661		1,415,657	4	1,394,400 E	1,414,400		1,404,699	9,701
General Fund Total	\$ 1,445,136	1,476,777	2,890	1,464,994	8,893	1,454,095	1,474,095	4,170	1,454,179	15,746
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 26	26		23	3	26	26		23	3
Expense and Equipment	2,090	2,090		1,306	784	2,090	2,090		1,343	747
Child Enforcement Collections Fund Total	\$ 2,116	2,116	0	1,329	787	2,116	2,116	0	1,366	750
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 577	577		513	64	566	566		563	3
Expense and Equipment	8	8		2	6	8	8		5	3
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 586	586	0	516	70	575	575	0	569	6
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,164	1,164		1,042	122	1,164	1,164		907	257
Debt Offset Escrow Fund Total	\$ 1,164	1,164	0	1,042	122	1,164	1,164	0	907	257

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, 2017 AND 2016

(in thousands of dollars)

	2017					2016				
	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	\$ 270	270		152	118	264	264		140	124
Expense and Equipment	3,842	3,842		2,320	1,522	3,842	3,842		2,393	1,449
Department of Revenue Federal Fund Total	\$ 4,112	4,112	0	2,472	1,640	4,106	4,106	0	2,533	1,573
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)										
Personal Service	\$ 7	7		0	7	7	7			7
Expense and Equipment	10	10		0	10	10	10			10
Refunds of Specialty Plates	10	10		0	10	5	6		5	1
Department of Revenue Specialty Plate Fund Total	\$ 27	27	0	0	27	22	23	0	5	18
DEPARTMENT OF REVENUE TECHNOLOGY FUND (0416)										
Expense and Equipment	\$ 3,000	3,000			3,000	0	0			0
Department of Revenue Technology Fund Total	\$ 3,000	3,000	0	0	3,000	0	0	0	0	0
FAIR SHARE FUND (0687)										
Refunds of Tobacco and Cigarette Tax	\$ 11	11		9	2	11	11		4	7
Fair Share Fund Total	\$ 11	11	0	9	2	11	11	0	4	7
FEDERAL AND OTHER FUNDS (0279, 0285, 0286, 0569, 0619)										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 35	35		1	34	40	39			39
Federal and Other Funds Total	\$ 35	35	0	1	34	40	39	0	0	39
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 53	53	2	49	2	52	52	2	49	1
Expense and Equipment	4	4		1	3	4	4		3	1
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125		9	116	125	125		7	118
Health Initiatives Fund Total	\$ 187	187	2	64	121	186	186	2	64	120

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, 2017 AND 2016

(in thousands of dollars)

	2017					2016				
	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		26	24	50	50		36	14
Income Tax Designations Fund Total	\$ 50	50	0	26	24	50	50	0	36	14
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50	50		2	48	50	50		6	44
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000	188,000		188,000	0	188,000	188,000		185,676	2,324
Motor Fuel Tax Fund Total	\$ 188,050	188,050	0	188,002	48	188,050	188,050	0	185,682	2,368
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 660	660		570	90	648	648		522	126
Expense and Equipment	274	274		72	202	274	274		215	59
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		2	3	5	5		4	1
Motor Vehicle Commission Fund Total	\$ 983	983	0	688	295	971	971	0	785	186
PETROLEUM INSPECTION FUND (0662)										
Personal Service	\$ 34	34		28	6	34	34		27	7
Expense and Equipment	3	3		0	3	3	3		1	2
Petroleum Inspection Fund Total	\$ 37	37	0	28	9	37	37	0	28	9
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 28	28		27	1	28	28		26	2
Expense and Equipment	1	1			1	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 29	29	0	27	2	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, 2017 AND 2016

(in thousands of dollars)

	2017					2016				
	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	\$ 7,198	7,198	196	6,972	30	7,081	7,081	193	6,841	47
Expense and Equipment	4,338	4,338	150	3,979	209	4,338	4,338	150	4,049	139
Postage	2,237	2,237	67	2,104	66	2,171	2,171	65	2,106	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291 E	2,291		474	1,817	2,291 E	2,291		448	1,843
Refunds of Motor Fuel Tax	10,914 E	14,914		14,702	212	10,914 E	10,914		10,047	867
State Highways and Transportation Department Fund Total	\$ 26,978	30,978	413	28,231	2,334	26,795	26,795	408	23,491	2,896
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25	25		20	5	25	25		9	16
State School Money Fund Total	\$ 25	25	0	20	5	25	25	0	9	16
TOBACCO CONTROL ENFORCEMENT (0984)										
Personal Service	\$ 42	42			42	41	41			41
Expense and Equipment	3	3			3	3	3			3
Tobacco Control Enforcement Fund Total	\$ 45	45	0	0	45	44	44	0	0	44
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 2,000	2,000		267	1,733	2,000	2,000		309	1,691
Workers' Compensation Fund Total	\$ 2,000	2,000	0	267	1,733	2,000	2,000	0	309	1,691
TOTAL BUDGETED GOVERNMENTAL FUNDS	\$ 1,671,571	1,707,212	3,305	1,687,716	16,191	1,680,316	1,700,316	4,580	1,669,993	25,743

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

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2008 - 2017)**

(in thousands of dollars)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
	(a)	(a)	(a)	(a)	(a)					
Travel	\$ 151	197	197	195	177	211	185	233	261	289
Fuel and Utilities										
Supplies	12,958	12,506	12,059	11,765	11,155	10,793	12,342	11,040	9,542	10,392
Professional Development	371	396	340	319	363	315	278	267	287	287
Communication Services and Supplies	643	710	700	718	664	719	659	636	714	648
Professional Services	14,834	16,298	16,273	34,392	22,036	9,389	9,445	8,830	14,953	15,650
Maintenance and Repair Services	233	287	281	236	594	481	432	446	568	317
Janitorial Services										1
Computer Equipment	1	258	53	283	317	126	342	85	98	1,155
Office Equipment	537	118	298	453	77	99	209	44	141	508
Other Equipment	206	265	779	491	140	285	57	48	41	598
Property\Lease\Rental	12	6	11	11	17	31	19	106	18	74
Other Expenses	9	6	5	4	4	10	7	7	7	26
Total	\$ 29,955	31,047	30,996	48,867	35,544	22,459	23,975	21,742	26,630	29,945

(a) The Department's Taxation Division expended \$12 million in Fiscal Year 2013, \$26 million in Fiscal Year 2014, \$8 million in Fiscal Year 2015, \$8 million in Fiscal Year 2016 and \$7 million in Fiscal Year 2017 for an integrated tax system.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2010-2017**

(in thousands of dollars)

	2017	2016	2015	2014	2013	2012	2011	2010	2008 - 2009 (a)
Administration Division (b)									
Personal Service	\$ 3,475	3,340	3,338	3,234	3,507	3,431	3,743	4,040	
Expense and Equipment	11,358	11,568	11,900	11,499	11,712	10,968	12,162	10,878	
Total	\$ 14,833	14,908	15,238	14,733	15,219	14,399	15,905	14,918	
Legal Services Division (b)									
Personal Service	\$ 4,100	3,953	3,814	3,755	3,718	3,646	3,719	3,787	
Expense and Equipment	325	326	334	406	403	381	358	331	
Total	\$ 4,425	4,279	4,148	4,161	4,121	4,027	4,077	4,118	
Motor Vehicle and Driver Licensing Division (b)									
Personal Service	\$ 8,830	8,473	8,484	8,174	8,812	8,081	8,317	8,878	
Expense and Equipment	5,652	5,869	5,592	5,889	6,399	5,823	6,213	5,782	
Total	\$ 14,482	14,342	14,076	14,063	15,211	13,904	14,530	14,660	
Taxation Division (b)									
Personal Service	\$ 20,592	20,478	20,400	21,465	20,617	20,912	20,562	20,532	
Expense and Equipment	1,892	1,974	1,511	1,592	1,551	2,008	2,365	1,961	
Tax Integrated System	7,473	7,903	8,293	25,835	12,000				
Fees to Counties and Collection Agency Fees	2,768	2,926	2,952	3,223	3,065	2,693	2,343	2,415	
Payment of Fees to Counties for Liens	281	275	264	273	264	428	376	225	
Multistate Tax Commission Dues	206	206	150	150	150	158	158	150	
Total	\$ 33,212	33,762	33,570	52,538	37,647	26,199	25,804	25,283	
Total Personal Service	\$ 36,997	36,244	36,036	36,628	36,654	36,070	36,341	37,237	
Total Expense and Equipment	29,955	31,047	30,996	48,867	35,544	22,459	23,975	21,742	
TOTAL EXPENDITURES	\$ 66,952	67,291	67,032	85,495	72,198	58,529	60,316	58,979	

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The organizational expenditures for Fiscal Year 2008-2009 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 (2008-2009)**

		(in thousands of dollars)	
(a)		2009	2008
Customer Services Division			
Personal Service			
Taxation	\$	13,713	13,523
Motor Vehicle, Driver License, Customer Assistance		10,708	10,213
Expense and Equipment			
Taxation		1,991	2,547
Motor Vehicle, Driver License, Customer Assistance		7,251	9,747
Fees to Counties and Collection Agency Fees		3,928	3,380
Payment of Fees to Counties for Liens		186	192
Contingency Payments			
Tax Data Matching			
Payment of Dues to the Multistate Tax Commission		158	163
Total	\$	37,935	39,765
Fiscal Services Division			
Personal Service	\$	9,750	9,026
Expense and Equipment		12,827	13,619
Total	\$	22,577	22,645
Legal Services Division			
Personal Service	\$	4,453	4,456
Expense and Equipment		289	297
Total	\$	4,742	4,753
Total Personal Service	\$	38,624	37,218
Total Expense and Equipment		26,630	29,945
TOTAL EXPENDITURES	\$	65,254	67,163

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. Fiscal Years 2010 through 2017 divisional expenditures are shown on page 88.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2008 - 2017)**

		(in thousands of dollars)									
		2017 (a)	2016 (a)	2015 (a)	2014 (a)	2013 (a)	2012	2011	2010	2009	2008
General Fund (0101)	\$	48,784	48,933	48,921	66,960	52,674	40,672	41,408	39,756	45,497	47,416
Child Support Enforcement Collections Fund (0169)		1,329	1,366	1,357	1,494	1,753	1,812	1,811	1,820	1,929	1,979
Conservation Commission Fund (0609)		517	569	564	534	508	531	500	544	553	527
Department of Revenue Federal Fund (0132)		2,472	2,533	2,503	2,846	4,271	3,521	3,611	3,331	3,675	4,081
Department of Revenue Information Fund (0619)						6		682	798	773	682
Department of Revenue Specialty Plate (0775)						2				4	
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)						9		12	12	12	12
Federal Budget Stabilization (2000)									90		
Health Initiatives Fund (0275)		54	58	54	50	50	64	56	54	52	46
Motor Vehicle Commission Fund (0588)		686	781	605	397	458	370	691	773	1,112	1,096
Petroleum Inspection Fund (0662)		28	29	24	23	18	27	30	30	35	30
Petroleum Storage Tank Insurance Fund (0585)		27	26	26	24	25	23	26	25	25	24
State Highways and Transportation Department Fund (0644)		13,055	12,996	12,978	13,153	12,394	11,509	11,489	11,746	11,587	11,270
Tobacco Control Enforcement Fund (984)					14	30					
Total	\$	<u>66,952</u>	<u>67,291</u>	<u>67,032</u>	<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>

(a) The Department's Taxation Division expended \$12 million in Fiscal Year 2013, \$26 million in Fiscal Year 2014, \$8 million in Fiscal Year 2015, \$8 million in Fiscal Year 2016, and \$7 million in Fiscal Year 2017 for an integrated tax system.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2008 - 2017)**

	(in thousands of dollars)									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Refunds for Overpayment of Tax	\$ 1,415,657	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
Appropriated Tax Credits	291	363								
County Stock Insurance Tax	115	114	103	82	203	644	1,135	1,295	1,508	835
Refunds for Aviation Trust Fund	2	6	6	20	4	9	6	5	58	16
Distribution of Funds Accruing to the Motor Fuel Tax Fund	188,000	185,676	185,263	178,451	177,321	180,130	183,887	182,147	181,390	189,735
Distribution of Income Tax Check-offs	26	36	35	33	25	32	34	39	30	28
Distribution of Homestead Preservation Tax Credit							774	2,489	91	1,056
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	474	448	404	850	1,552	1,561	1,335	1,309	1,321	1,599
Refunds of Tobacco and Cigarette Tax	39	20	21	50	27	20	146	20	4	44
Refunds of Motor Fuel Tax	14,702	10,047	10,578	9,119	7,838	10,031	10,237	10,559	11,297	9,325
Refunds of Fees Credited to Motor Vehicle Commission Fund	2	4	4	3	6	3	6		1	3
Refunds-Overpayment and Errors of the Workers' Compensation Fund	267	309	118	66	514	244	2,202	505	2,058	1,271
Refunds-Federal and Other Funds				14	18	8	12	13	9	11
Refunds-Debt Offset	1,042	907	823	866	893	836	837	359	262	286
Debt Offset Tax Credits	146	69	66	99	211	424	160	260	238	227
Refunds of Specialty Plates		5	5		5					15
Distribution of Emblem Use Fee	1	1	1	1	1	1				
Total Program Specific Distributions	\$ 1,620,764	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