

DEPARTMENT OF REVENUE

FINANCIAL SUMMARY

	FY 2013 EXPENDITURE	FY 2014 APPROPRIATION	FY 2015 REQUEST	GOVERNOR RECOMMENDS FY 2015
Administration Division	\$ 9,913,578	\$ 13,828,888	\$ 14,038,057	\$ 11,456,816
Taxation Division	33,247,339	52,284,185	36,235,264	37,195,909
Motor Vehicle and Driver Licensing Division	1,943,894	1,259,416	1,268,429	1,276,231
Legal Services Division	2,066,073	2,495,047	2,711,311	2,650,989
Highway Collections	21,698,060	23,651,514	24,187,370	24,532,605
State Tax Commission	2,358,269	2,514,122	2,526,122	2,558,099
Distributions	208,331,824	216,699,338	220,051,386	220,051,386
State Lottery Commission	<u>205,099,510</u>	<u>159,048,458</u>	<u>216,506,965</u>	<u>210,181,266</u>
DEPARTMENTAL TOTAL	\$ 484,658,547	\$ 471,780,968 *	\$ 517,524,904	\$ 509,903,301
General Revenue Fund	82,714,708	100,453,251	88,479,436	89,991,180
Federal Funds	4,271,378	6,600,729	6,632,796	4,136,395
Child Support Enforcement Fund	1,753,399	2,614,920	2,615,140	2,115,487
Health Initiatives Fund	49,914	60,354	60,855	61,560
Elderly Home-Delivered Meals Trust Fund	9,337	0	0	0
Petroleum Storage Tank Insurance Fund	24,922	28,378	28,628	29,007
Motor Vehicle Commission Fund	457,486	976,259	981,509	990,632
Conservation Commission Fund	507,502	564,987	570,093	577,799
Department of Revenue Information Fund	6,224	0	0	0
State Highways and Transportation Department Fund	12,392,843	13,336,336	13,551,935	13,721,309
Lottery Enterprise Fund	205,099,510	159,048,458	216,506,965	210,181,266
Petroleum Inspection Fund	18,297	36,250	36,501	36,964
Motor Fuel Tax Fund	177,321,082	188,000,000	188,000,000	188,000,000
Department of Revenue Specialty Plate Fund	2,339	16,683	16,683	16,775
Tobacco Control Special Fund	29,606	44,363	44,363	44,927
Total Full-time Equivalent Employees	1,346.32	1,374.55	1,390.05	1,376.05
General Revenue Fund	922.28	946.52	948.52	948.52
Federal Funds	5.32	6.74	6.74	6.74
Other Funds	418.72	421.29	434.79	420.79

* Does not include \$5,463,414 recommended in the Fiscal Year 2014 Supplemental Appropriations. See the Supplemental section of the Missouri Budget for details regarding the Department of Revenue supplemental appropriations.

DEPARTMENT SUMMARY

The Fiscal Year 2015 budget provides \$509.9 million for the Department of Revenue. The department serves as the primary revenue collection agency for the State of Missouri. Striving to ensure all taxes and fees owed to the state are paid, the department performs its duties and services according to statutory and regulatory standards with minimal administrative expense. The core functions provided by the Department of Revenue include:

- Processing tax returns.
- Collecting tax and issuing refunds.
- Titling and registering motor vehicles, boats, and trailers.
- Licensing drivers.
- Investigating suspected violations of the tax, vehicle, and driver licensing laws.

**DEPARTMENT OF REVENUE
ADMINISTRATION DIVISION**

FINANCIAL SUMMARY

	FY 2013 EXPENDITURE	FY 2014 APPROPRIATION	GOVERNOR RECOMMENDS FY 2015
Administration Division	\$ 6,242,296	\$ 10,013,326	\$ 7,040,140
Postage	<u>3,671,282</u>	<u>3,815,562</u>	<u>4,416,676</u>
TOTAL	\$ 9,913,578	\$ 13,828,888	\$ 11,456,816
PERSONAL SERVICE			
General Revenue Fund	1,226,416	1,160,081	1,185,170
Federal Funds	32,457	52,209	53,367
Other Funds	24,698	25,079	25,646
EXPENSE AND EQUIPMENT			
General Revenue Fund	3,875,143	3,980,927	4,582,041
Federal Funds	3,019,608	5,970,006	3,470,006
Other Funds	1,735,256	2,640,586	2,140,586
TOTAL			
General Revenue Fund	5,101,559	5,141,008	5,767,211
Federal Funds	3,052,065	6,022,215	3,523,373
Other Funds	1,759,954	2,665,665	2,166,232
Total Full-time Equivalent Employees			
General Revenue Fund	33.89	38.66	38.66
Federal Funds	32.09	36.04	36.04
Federal Funds	1.02	1.74	1.74
Other Funds	0.78	0.88	0.88

The Administration Division supports the department's revenue collection and motor vehicle and driver license programs by performing the following functions: accounting, cash management, procurement, mail operations, central supply inventory, receiving, warehousing, archival, delivery, motor pool, facility services, personnel, form development, training, and child support oversight.

Fiscal Year 2015 Governor's Recommendations

- \$228,194 for a postage rate increase.
- \$199,500 for an automatic mail processor.
- \$173,420 for tax amnesty postage.
- \$17,145 for pay plan, including \$16,075 general revenue.
- \$9,669 for the remaining pay periods of the Fiscal Year 2014 approved pay plan, including \$9,014 general revenue.
- (\$3,000,000) federal and other funds core reduction from the Fiscal Year 2014 appropriation level.

**DEPARTMENT OF REVENUE
TAXATION DIVISION**

FINANCIAL SUMMARY

	FY 2013 EXPENDITURE	FY 2014 APPROPRIATION	GOVERNOR RECOMMENDS FY 2015
Taxation Division	\$ 21,247,339	\$ 23,084,185	\$ 24,195,909
Integrated Tax System	<u>12,000,000</u>	<u>29,200,000</u>	<u>13,000,000</u>
TOTAL	\$ 33,247,339	\$ 52,284,185	\$ 37,195,909
PERSONAL SERVICE			
General Revenue Fund	18,977,497	20,078,529	20,774,892
Other Funds	603,417	666,924	682,285
EXPENSE AND EQUIPMENT			
General Revenue Fund	13,666,425	31,522,403	15,722,403
Other Funds	0	16,329	16,329
TOTAL			
General Revenue Fund	32,643,922	51,600,932	36,497,295
Other Funds	603,417	683,253	698,614
Total Full-time Equivalent Employees			
General Revenue Fund	618.18	603.80	603.30
Other Funds	594.33	578.88	578.88
	23.85	24.92	24.42

The Taxation Division administers and enforces tax laws. The division deposits all tax revenue, issues refunds, and collects and distributes local taxes. The division's collection activities include account management, lien filing, delinquent tax collections (including identification of non-compliant businesses and individuals), tax clearances, and debt offsets. The division has seven in-state field offices (St. Louis, Kansas City, Springfield, Jefferson City, Joplin, St. Joseph, and Cape Girardeau) that audit businesses required to pay taxes to the State of Missouri and handle taxpayer assistance inquiries. The division's auditors are also stationed in five out-of-state offices (Chicago, Dallas, Atlanta, San Francisco, and New York) to foster compliance with Missouri tax laws.

Fiscal Year 2015 Governor's Recommendations

- \$673,319 to administer a tax amnesty program.
- \$287,326 for pay plan, including \$278,073 general revenue.
- \$151,079 for the remaining pay periods of the Fiscal Year 2014 approved pay plan, including \$144,971 general revenue.
- (\$16,200,000) core reduction from the Fiscal Year 2014 appropriation level.
- (.5) staff Elderly Home-Delivered Meals Trust Fund core reduction from the Fiscal Year 2014 appropriation level.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE AND DRIVER LICENSING DIVISION**

FINANCIAL SUMMARY

	FY 2013 EXPENDITURE	FY 2014 APPROPRIATION	GOVERNOR RECOMMENDS FY 2015
Motor Vehicle and Driver Licensing Division			
TOTAL	\$ 1,943,894	\$ 1,259,416	\$ 1,276,231
PERSONAL SERVICE			
General Revenue Fund	459,125	359,937	370,221
Federal Funds	70,971	1,416	2,703
Other Funds	169,714	197,153	202,397
EXPENSE AND EQUIPMENT			
General Revenue Fund	315,401	284,341	284,341
Federal Funds	919,773	160,776	160,776
Other Funds	8,910	255,793	255,793
TOTAL			
General Revenue Fund	774,526	644,278	654,562
Federal Funds	990,744	162,192	163,479
Other Funds	178,624	452,946	458,190
Total Full-time Equivalent Employees	23.88	32.05	32.05
General Revenue Fund	15.31	22.05	22.05
Federal Funds	1.84	0.00	0.00
Other Funds	6.73	10.00	10.00

The Motor Vehicle and Driver Licensing Division administers Missouri laws that license drivers, and title/register motor and all-terrain vehicles, trailers, manufactured homes, and marine-craft. The division also directs the operations of state contract license offices.

Fiscal Year 2015 Governor's Recommendations

- \$9,013 for the remaining pay periods of the Fiscal Year 2014 approved pay plan, including \$5,263 general revenue.
- \$7,802 for pay plan, including \$5,021 general revenue.

**DEPARTMENT OF REVENUE
LEGAL SERVICES DIVISION**

FINANCIAL SUMMARY

	FY 2013 EXPENDITURE	FY 2014 APPROPRIATION	GOVERNOR RECOMMENDS FY 2015
Legal Services Division TOTAL	\$ 2,066,073	\$ 2,495,047	\$ 2,650,989
PERSONAL SERVICE			
General Revenue Fund	1,391,044	1,394,061	1,496,997
Federal Funds	91,992	205,168	238,389
Other Funds	283,633	508,889	518,674
EXPENSE AND EQUIPMENT			
General Revenue Fund	129,429	144,334	154,334
Federal Funds	136,577	211,154	211,154
Other Funds	33,398	31,441	31,441
TOTAL			
General Revenue Fund	1,520,473	1,538,395	1,651,331
Federal Funds	228,569	416,322	449,543
Other Funds	317,031	540,330	550,115
Total Full-time Equivalent Employees	42.91	52.75	54.75
General Revenue Fund	33.45	36.75	38.75
Federal Funds	2.46	5.00	5.00
Other Funds	7.00	11.00	11.00

The Legal Services Division supports the department's administration of the revenue laws, and provides legal counsel and representation to the Director of Revenue and divisions. The division includes the Criminal Tax Investigation and the Compliance and Investigation Bureaus, which investigate suspected law violations, prepare cases for prosecution, and perform audits of internal department functions and the license offices throughout the state.

Fiscal Year 2015 Governor's Recommendations

- \$29,132 federal funds for grant administration.
- \$30,178 for pay plan, including \$20,304 general revenue.
- \$13,288 for the remaining pay periods of the Fiscal Year 2014 approved pay plan, including \$9,288 general revenue.
- \$83,344 and two staff transferred from the Department of Economic Development for tax credit compliance.

**DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS**

FINANCIAL SUMMARY

	FY 2013 EXPENDITURE	FY 2014 APPROPRIATION	GOVERNOR RECOMMENDS FY 2015
Highway Collections - Taxation Division	\$ 1,572,453	\$ 1,847,906	\$ 1,887,062
Highway Collections - Motor Vehicle and Driver Licensing Division	12,765,997	13,836,208	14,019,276
Highway Collections - Legal Services Division	2,055,481	2,288,776	2,330,316
Highway Collections - Attorney Fees	0	5,000	5,000
Highway Collections - Postage	2,677,542	2,809,259	3,130,044
Highway Collections - Administration Division	2,441,509	2,393,805	2,440,620
Highway Collections - Postage - Driver License	185,078	470,560	720,287
TOTAL	\$ 21,698,060	\$ 23,651,514	\$ 24,532,605
PERSONAL SERVICE			
General Revenue Fund	6,694,526	7,329,464	7,488,078
Other Funds	6,628,183	6,972,721	7,124,686
EXPENSE AND EQUIPMENT			
General Revenue Fund	2,610,691	2,985,714	3,323,218
Other Funds	5,764,660	6,363,615	6,596,623
TOTAL	9,305,217	10,315,178	10,811,296
General Revenue Fund	9,305,217	10,315,178	10,811,296
Other Funds	12,392,843	13,336,336	13,721,309
Total Full-time Equivalent Employees			
General Revenue Fund	429.08	445.79	445.79
Other Funds	200.88	224.80	224.80
Other Funds	228.20	220.99	220.99

The Missouri Constitution, Article IV, Sections 30(a), 30(b), and 30(c) requires all state revenues from the existing motor vehicle fuel tax, vehicle taxes, and fees paid by highway users (less collection costs of up to three percent of the amount collected and State Highway Patrol enforcement costs) be used for state and local highways, roads, and bridges, and for constructing and maintaining the state highway system. The Department of Revenue collects and remits these revenues to the State Highways and Transportation Department Fund. Highway Collections functions are distributed between the department's Taxation, Motor Vehicle and Driver Licensing, Administration, and Legal Services Divisions.

Fiscal Year 2015 Governor's Recommendations

- \$221,206 for driver license postage.
- \$198,806 for a postage rate increase, including \$74,298 general revenue.
- \$150,500 for an automatic mail processor, including \$42,000 general revenue.
- \$198,201 for pay plan, including \$101,563 general revenue.
- \$112,378 for the remaining pay periods of the Fiscal Year 2014 approved pay plan, including \$57,051 general revenue.

**DEPARTMENT OF REVENUE
STATE TAX COMMISSION**

FINANCIAL SUMMARY

	FY 2013 EXPENDITURE	FY 2014 APPROPRIATION	GOVERNOR RECOMMENDS FY 2015
State Tax Commission TOTAL	\$ 2,358,269	\$ 2,514,122	\$ 2,558,099
PERSONAL SERVICE	2,180,885	2,313,601	2,357,578
EXPENSE AND EQUIPMENT	177,384	200,521	200,521
TOTAL			
General Revenue Fund	2,358,269	2,514,122	2,558,099
Total Full-time Equivalent Employees	46.22	48.00	48.00
General Revenue Fund	46.22	48.00	48.00

The State Tax Commission is a constitutionally created quasi-judicial administrative agency that performs six basic functions: equalize inter- and intra-county assessments; conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization; formulate and implement statewide assessment policies and procedures to comport with statutory and constitutional mandates; supervise local assessing officials and local assessment programs to ensure compliance with statewide requirements; conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessments; and assess the distributable property of railroads and other public utilities.

Fiscal Year 2015 Governor's Recommendations

- \$31,977 for pay plan.
- \$12,000 for the remaining pay periods of the Fiscal Year 2014 approved pay plan.

**DEPARTMENT OF REVENUE
DISTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2013 EXPENDITURE	FY 2014 APPROPRIATION	GOVERNOR RECOMMENDS FY 2015
Prosecuting Attorneys and Collection Agencies Fees	\$ 3,064,934	\$ 3,000,000	\$ 3,565,000
County Filing Fees	263,935	465,000	465,000
State Share of Assessment Maintenance Costs	9,630,867	9,843,804	9,859,860
Motor Fuel Tax Distribution to Cities and Counties	177,321,082	188,000,000	188,000,000
Emblem Use Fee Distribution	500	1,000	1,000
County Stock Insurance Tax	202,670	660,700	660,700
Debt Offset For Tax Credits Transfer	211,413	200,000	260,000
Debt Offset Transfer	13,187,365	11,292,384	13,797,384
Circuit Courts Escrow Transfer	1,536,506	1,600,000	1,600,000
Income Tax Check-Off Refund Designations	277,235	396,000	396,000
General Revenue Reimbursement to State			
Highways and Transportation Department Fund	1,914,080	0	0
Downtown Revitalization Preservation Transfer	0	200,000	200,000
State Supplemental Downtown Development Transfer	721,237	1,040,450	1,246,442
TOTAL	\$ 208,331,824	\$ 216,699,338	\$ 220,051,386
EXPENSE AND EQUIPMENT			
General Revenue Fund	617,033	500,000	600,000
PROGRAM SPECIFIC DISTRIBUTION			
General Revenue Fund	30,393,709	28,199,338	31,451,386
Other Funds	177,321,082	188,000,000	188,000,000
TOTAL			
General Revenue Fund	31,010,742	28,699,338	32,051,386
Other Funds	177,321,082	188,000,000	188,000,000
Total Full-time Equivalent Employees	0.00	0.00	0.00

PROSECUTING ATTORNEYS AND COLLECTION AGENCIES FEES

Section 136.150, RSMo, provides a 20 percent collection fee for delinquent taxes, licenses, or fees recovered on behalf of the state by circuit or prosecuting attorneys. The collection fee is deposited in the county treasury with one-half of the fee for use by the attorney's office and one-half to be expended as the county determines.

Section 140.850, RSMo, authorizes the Department of Revenue to use private attorneys or professional collection agencies to collect delinquent taxes owed by resident and non-resident taxpayers (individuals and businesses). The statute restricts the fee to not more than 25 percent of the amount collected.

Fiscal Year 2015 Governor's Recommendations

- \$565,000 for the payment of delinquent tax fees to prosecuting attorneys and collection agencies.

COUNTY FILING FEES

The Department of Revenue is authorized to file certificates of lien with the circuit courts for income, withholding, sales, and use tax delinquencies under Sections 144.380 and 143.902, RSMo. Under Section 144.380(4), RSMo, county recorders may charge the department a fee of \$3.00 per tax lien for filing and \$1.50 per release of a filed tax lien. The department collects these fees from the delinquent taxpayers.

Fiscal Year 2015 Governor's Recommendations

Continue funding at the current level.

DEPARTMENT OF REVENUE DISTRIBUTIONS

STATE SHARE OF ASSESSMENT MAINTENANCE COSTS

The state reimburses a portion of local assessor maintenance assessment costs and expenses.

Fiscal Year 2015 Governor's Recommendations

- \$16,056 to fund the state share of assessment maintenance costs utilizing the 2012 parcel count.

MOTOR FUEL TAX DISTRIBUTION TO CITIES AND COUNTIES

Missouri Constitution Article IV, Section 30(a)(2) requires 15 percent of the net proceeds from the Motor Fuel Tax collections be allocated to the incorporated cities, towns, and villages of the state to assist in the maintenance of streets and highways.

Missouri Constitution Article IV, Section 30(a)(1) requires that 10 percent of the net proceeds from Motor Fuel Tax collections be distributed to the counties to assist in the maintenance of county roads, highways, and bridges. In addition, Missouri Constitution Article IV, Section 30(a)(2) requires that 15 percent of the net proceeds resulting from any increase in the Motor Fuel Tax rate over the rate in effect on March 31, 1992, be distributed to the counties to assist in the maintenance of county roads, highways, and bridges.

Fiscal Year 2015 Governor's Recommendations

Continue funding at the current level.

EMBLEM USE FEE DISTRIBUTION

Individuals requesting a specialty license plate contribute an emblem use fee to the organization sponsoring the specialty plate. If statute allows the individual to remit the emblem use authorization fee to the Department of Revenue, the department must remit these fees to the applicable organization. The department may collect the emblem use fees for the Some Gave All and Lewis and Clark specialty plates pursuant to Sections 301.3141 and 301.3133, RSMo.

Fiscal Year 2015 Governor's Recommendations

Continue funding at the current level.

COUNTY STOCK INSURANCE TAX

The Department of Revenue uses this appropriation to meet the apportionment requirements for the County Stock Insurance Tax required by Section 148.330, RSMo, while holding school districts and counties harmless to reductions from premium tax credits provided to insurance companies.

Fiscal Year 2015 Governor's Recommendations

Continue funding at the current level.

DEBT OFFSET FOR TAX CREDITS TRANSFER

Section 135.815, RSMo, requires that tax credit applicants must first use any award to pay off any delinquent income, sales, use, or insurance taxes. After applying all credits toward any delinquencies, the applicant can be issued any remaining credits. The Department of Revenue uses this appropriation to satisfy delinquencies.

Fiscal Year 2015 Governor's Recommendations

- \$60,000 to intercept tax credits to apply towards relieving delinquent taxes.

DEPARTMENT OF REVENUE DISTRIBUTIONS

DEBT OFFSET TRANSFER

Chapter 143, RSMo, provides a mechanism to offset debts owed to the state against tax refunds payable to the debtor. The Department of Revenue transfers to the Office of State Treasurer the amount of the debt certified to be owed to a state agency in an amount not exceeding the tax refund claimed. Any amount in excess of the debt is forwarded to the taxpayer. Upon settlement of the claim through the established administrative hearings process, the escrow funds are returned to the state agency or the payee.

Fiscal Year 2015 Governor's Recommendations

- \$2,505,000 transfer to the Debt Offset Escrow Fund for the satisfaction of debts.

CIRCUIT COURTS ESCROW TRANSFER

Section 143.784, RSMo, provides a mechanism to offset debts owed to the state against tax refunds payable to the debtor. The Department of Revenue transfers to the Office of State Courts Administrator (OSCA) any amounts certified to be owed to the courts, in an amount not exceeding the tax refund claimed. Upon settlement of the claim, the escrow funds are returned to OSCA.

Fiscal Year 2015 Governor's Recommendations

Continue funding at the current level.

INCOME TAX CHECK-OFF REFUND DESIGNATIONS

State statutes permit individuals and corporations to contribute a portion of any income tax refund that they are owed to numerous separate state trust funds and separate charitable trust funds. The amounts designated by taxpayers for distribution to the various trust funds are transferred from the General Revenue Fund.

Fiscal Year 2015 Governor's Recommendations

Continue funding at the current level.

DOWNTOWN REVITALIZATION PRESERVATION TRANSFER

Section 99.1092, RSMo, requires the department to annually transfer the first \$15,000,000 of other net new revenues generated by redevelopment projects to the Downtown Revitalization Preservation Fund.

Fiscal Year 2015 Governor's Recommendations

Continue funding at the current level.

STATE SUPPLEMENTAL DOWNTOWN DEVELOPMENT TRANSFER

Section 99.963, RSMo, requires the department to annually transfer the first \$150,000,000 of other net new revenues generated by development projects to the State Supplemental Downtown Development Fund.

Fiscal Year 2015 Governor's Recommendations

- \$205,992 for the State Supplemental Downtown Development transfer.

**DEPARTMENT OF REVENUE
STATE LOTTERY COMMISSION**

FINANCIAL SUMMARY

	FY 2013 EXPENDITURE	FY 2014 APPROPRIATION	GOVERNOR RECOMMENDS FY 2015
Lottery Commission - Operating	\$ 52,189,283	\$ 57,048,458	\$ 57,181,266
Lottery Commission - Prizes	<u>152,910,227</u>	<u>102,000,000</u>	<u>153,000,000</u>
TOTAL	\$ 205,099,510	\$ 159,048,458	\$ 210,181,266
PERSONAL SERVICE	6,438,566	6,829,466	6,962,273
EXPENSE AND EQUIPMENT	198,656,984	152,208,992	203,212,793
PROGRAM SPECIFIC DISTRIBUTION	3,960	10,000	6,200
TOTAL			
Lottery Enterprise Fund	205,099,510	159,048,458	210,181,266
Total Full-time Equivalent Employees	152.16	153.50	153.50
Other Funds	152.16	153.50	153.50

The Missouri Constitution, Article III, Section 39(b), as approved by the voters of Missouri, established the Missouri State Lottery. The Missouri State Lottery transfers all profits to the Lottery Proceeds Fund to be appropriated solely for public institutions of elementary, secondary, and higher education. Lottery functions include: recruiting and licensing Lottery retailers; creating, marketing, and distributing Lottery products; collecting revenue from Lottery retailers; paying out Lottery prizes and retailer commissions; ensuring the security and integrity of the Lottery operations and games; and transferring profits to the Lottery Proceeds Fund.

Fiscal Year 2015 Governor's Recommendations

- \$51,000,000 Lottery Enterprise Fund for the payment of lottery prizes.
- \$1 Lottery Enterprise Fund on an open-ended basis for anticipated ticket sales spending.
- \$94,432 Lottery Enterprise Fund for pay plan.
- \$38,375 Lottery Enterprise Fund for the remaining pay periods of the Fiscal Year 2014 approved pay plan.

LOTTERY ENTERPRISE FUND TRANSFER

FINANCIAL SUMMARY

	FY 2013 EXPENDITURE	FY 2014 APPROPRIATION	GOVERNOR RECOMMENDS FY 2015
Lottery Enterprise Fund	\$ 288,804,006	\$ 298,563,213	\$ 298,563,213

Section 39(b) of Article III of the Missouri Constitution provides for the transfer of net proceeds to the Lottery Proceeds Fund to fund public institutions of elementary, secondary, and higher education.

Fiscal Year 2015 Governor's Recommendations

Continue funding at the current level.