

Missouri Department of Revenue

# Financial and Statistical Report

Fiscal Year Ended June 30, 2014



# Missouri Department of Revenue

# Financial and Statistical Report

Fiscal Year Ended June 30, 2014



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# INTRODUCTORY

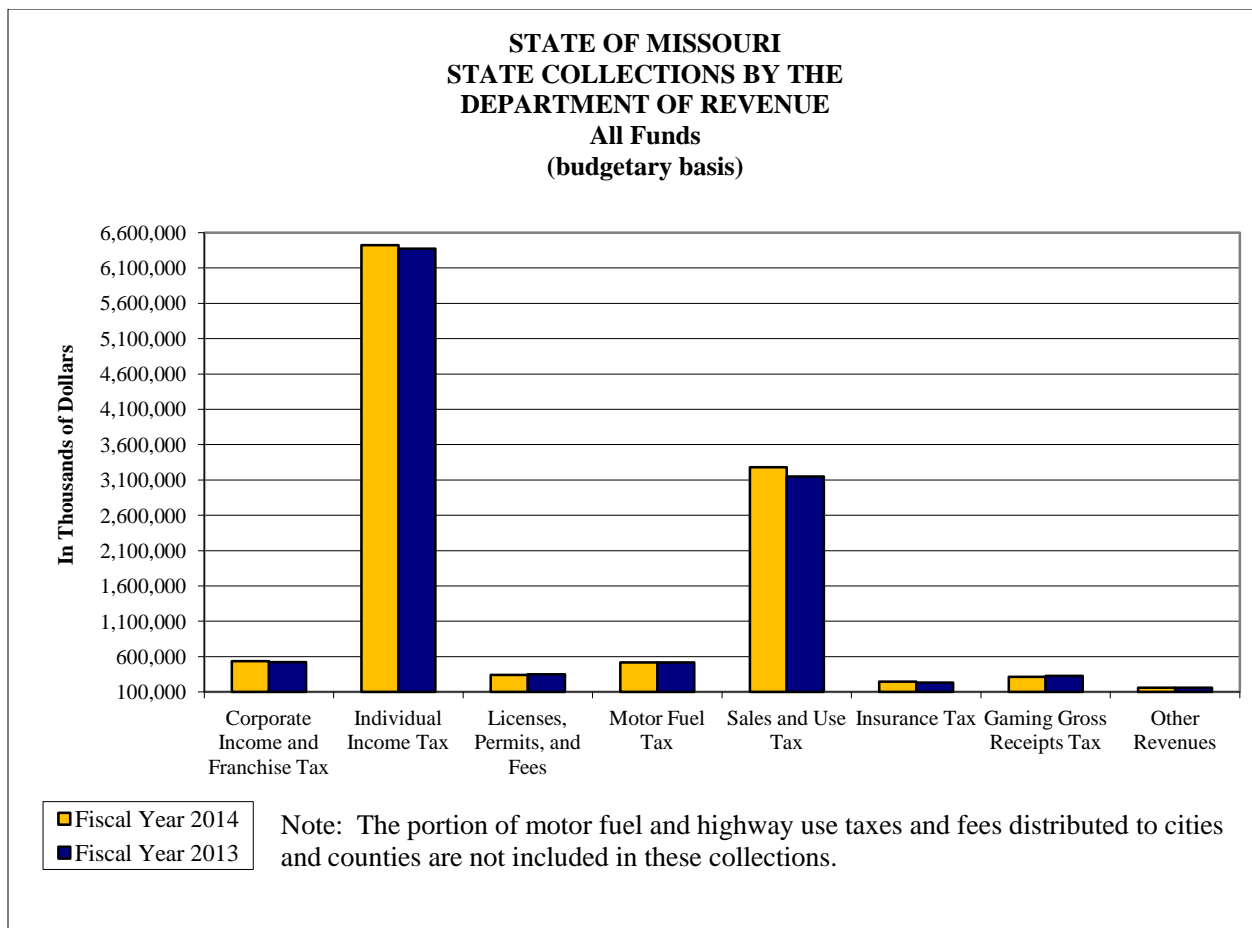
## REPORTING ENTITY

The people of Missouri created the Department of Revenue when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri. The Department serves as the central collection agency for state revenues. The primary duties of the Department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The number of employees authorized by the General Assembly for Fiscal Year 2014 was 1,173.05, with an operating budget of \$93.6 million.

## COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$12 billion in Fiscal Year 2014, an increase of 1.6 percent over Fiscal Year 2013. The Department collected 98.7 percent of the state's General Fund collections and 48.7 percent of state funds' collections. The graph below shows Department collections for all state funds.



## INTRODUCTORY

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### **REPORT REQUIREMENTS**

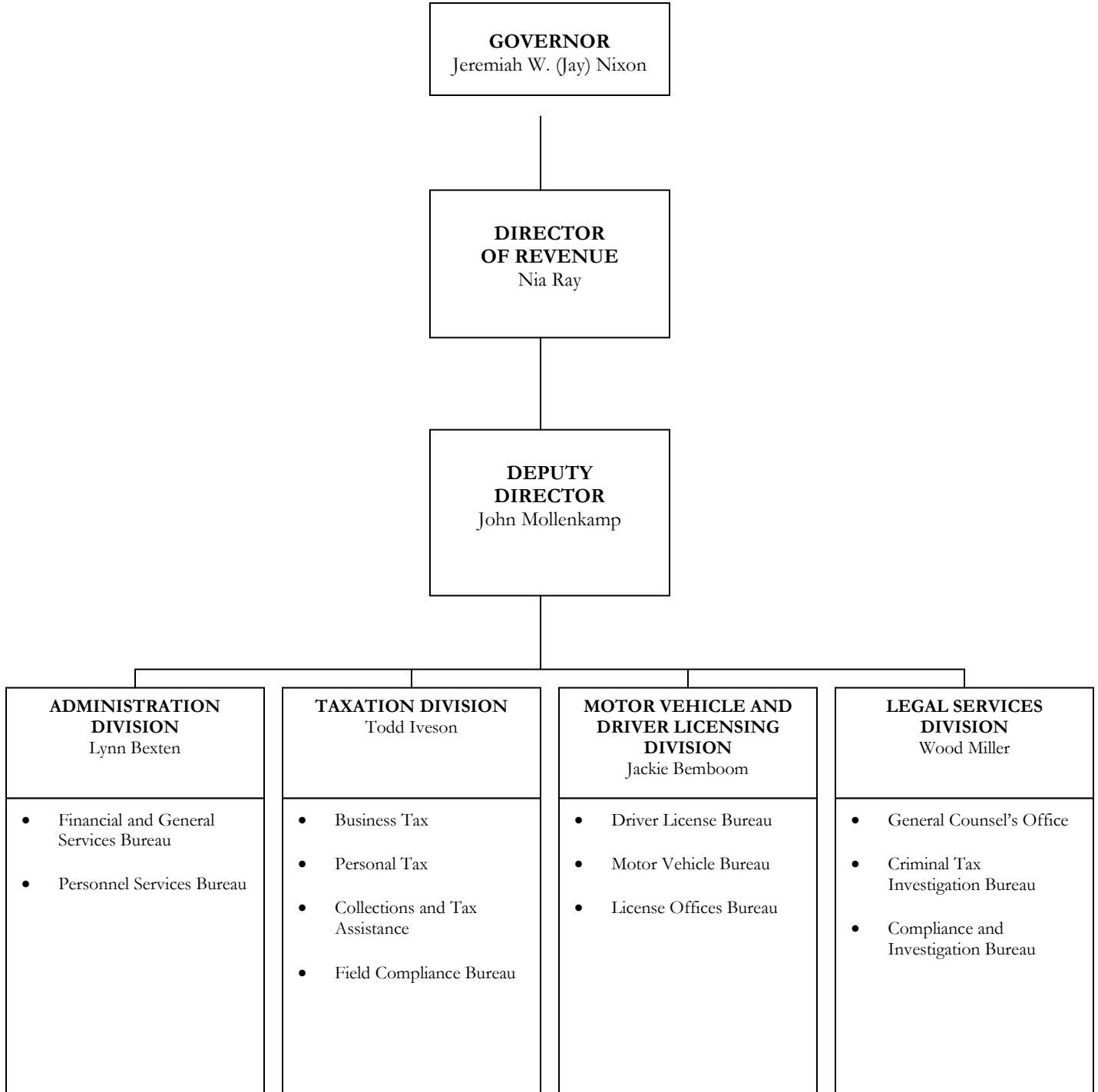
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

### **REQUESTS FOR INFORMATION**

Questions concerning the information provided in this report or additional financial information should be directed to the Missouri Department of Revenue, Financial and General Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or e-mail [DOR.FSB\\_Management@dor.mo.gov](mailto:DOR.FSB_Management@dor.mo.gov). The report may be viewed online at [www.dor.mo.gov](http://www.dor.mo.gov).

# Department of Revenue

## Organizational Chart



# Missouri Department of Revenue

## Taxes Administered

Fiscal Year Ended June 30, 2014

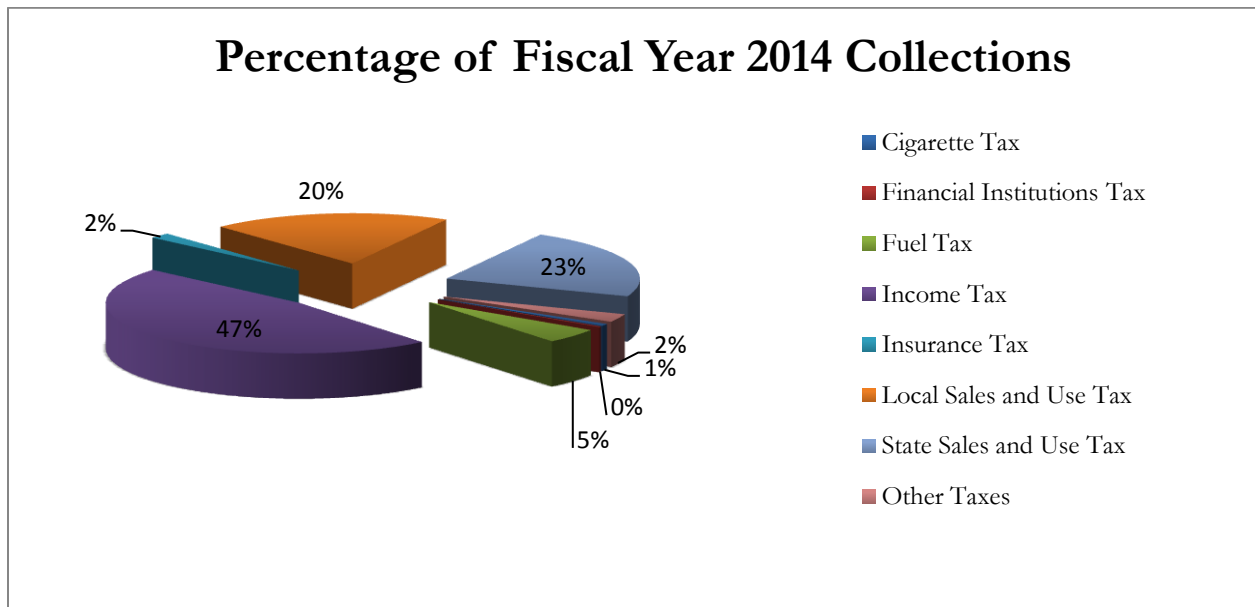
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



TAXES ADMINISTERED

## SUMMARY OF TAXES ADMINISTERED

	FY14 Amount Collected	FY13 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$104,714,777	\$109,207,009	-4.1 %
Financial Institutions Tax	36,631,761	22,370,109	63.8
Fuel Tax	705,185,594	708,516,232	-0.5
Income Tax	6,955,058,056	6,899,735,325	0.8
Insurance Tax	256,315,220	241,619,613	6.1
Local Sales and Use Tax	2,950,216,388	2,710,095,629	8.9
State Sales and Use Tax	3,331,915,714	3,192,624,294	4.4
Other Taxes	385,770,547	399,242,915	-3.4
<b>Total Collections</b>	<b>\$14,725,808,057</b>	<b>\$14,283,411,126</b>	<b>3.1 %</b>





## TAXES ADMINISTERED

# CIGARETTE TAX

### Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

### St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

### Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

### Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

### Tobacco Control

This is a penalty assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement. The penalty is authorized by Section 196.1035, RSMo. Disposition of the penalty is to the Tobacco Control Special Fund.

Tax Type	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010
Cigarette	\$82,301,596	-5.2%	\$86,837,984	-2.0%	\$88,609,044	-1.5%	\$89,965,909	-1.3%	\$91,151,815
St. Louis County	2,957,126	-6.3%	3,155,725	-0.8%	3,179,943	-3.9%	3,307,701	-0.6%	3,328,582
Jackson County	2,230,842	-3.7%	2,316,944	0.9%	2,296,922	-3.3%	2,374,369	0.2%	2,368,717
Tobacco Products	17,225,213	2.0%	16,895,556	3.6%	16,308,821	4.9%	15,551,490	3.6%	15,011,542
Tobacco Control	0	-100.0%	800	-98.8%	68,000	13500.0%	500	100.0%	
<b>Total Collections</b>	<b>\$104,714,777</b>	<b>-4.1%</b>	<b>\$109,207,009</b>	<b>-1.1%</b>	<b>\$110,462,730</b>	<b>-0.7%</b>	<b>\$111,199,969</b>	<b>-0.6%</b>	<b>\$111,860,656</b>

## TAXES ADMINISTERED

# FINANCIAL INSTITUTIONS TAX

### Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

### Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

### Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

### Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Tax Type	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010
Banks	\$16,091,944	131.2%	\$6,960,865	66.8%	\$4,172,148	-79.2%	\$20,060,730	974.4%	\$1,867,176
Credit Institutions	1,849,417	-33.0%	2,758,446	24.9%	2,209,373	66.9%	1,324,013	-27.4%	1,823,589
Savings and Loan	10,297,344	-2.4%	10,554,483	5.9%	9,969,721	52.7%	6,528,976	-1.2%	6,610,808
Credit Unions	1,152,912	-45.0%	2,096,315	38.6%	1,512,252	77.5%	851,863	20.8%	704,942
<b>Total Collections</b>	<b>\$29,391,617</b>	<b>31.4%</b>	<b>\$22,370,109</b>	<b>25.2%</b>	<b>\$17,863,494</b>	<b>-37.9%</b>	<b>\$28,765,582</b>	<b>161.4%</b>	<b>\$11,006,515</b>

# TAXES ADMINISTERED

## FUEL TAX

### Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

### Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Tax and Bonds Non-State Fund for distribution to all counties and incorporated cities.

Tax Type	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010
Aviation Fuel	\$264,010	-3.9%	\$274,827	-6.9%	\$295,198	16.0%	\$254,394	1.2%	\$251,472
Motor Fuel	704,921,584	-0.5%	708,241,405	0.0%	708,063,819	-1.6%	719,400,721	-0.2%	720,525,915
<b>Total Collections</b>	<b>\$705,185,594</b>	<b>-0.5%</b>	<b>\$708,516,232</b>	<b>0.0%</b>	<b>\$708,359,017</b>	<b>-1.6%</b>	<b>\$719,655,115</b>	<b>-0.2%</b>	<b>\$720,777,387</b>

## TAXES ADMINISTERED

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# INCOME TAX

### Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except those funds dedicated to the Missouri Works Community College New Jobs Training Fund or the Missouri Works Community College Job Retention Training Fund as required by Section 620.809, RSMo. In Fiscal Year 2014, pursuant to Section 208.1050, RSMo, the Department deposited \$55.1 million to the Missouri Senior Services Protection Fund. Monies in the fund were allocated to services for low-income seniors and people with disabilities.

### Corporation/Franchise

The corporation income tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund.

The corporation franchise tax, authorized by Chapter 147, RSMo, is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate is .0333 percent of total assets or capital stock of a corporation if the assets or capital stock exceed \$1 million. Beginning January 1, 2010, the limit increased to \$10 million. Beginning January 1, 2011, the tax shall not exceed the corporation's franchise tax liability paid in 2010 or the amount paid for the first full taxable year if the business was not in existence for the year ending on or before December 31, 2010. The tax rate for tax years 2012, 2013, 2014, and 2015 is .027 percent, .02 percent, .013 percent, and .001 percent respectively. No franchise tax shall be imposed beginning on or after January 1, 2016. Disposition of the tax is to the General Fund.

- Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.
- Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.
- Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.
- Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

## TAXES ADMINISTERED

Tax Type	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010
<b>Individual</b>									
Declarations	\$741,748,423	6.4%	\$697,137,963	14.9%	\$606,931,321	1.8%	\$596,277,043	4.5%	\$570,478,674
Fiduciary	54,410,163	-6.2%	58,015,424	62.2%	35,772,320	4.3%	34,292,527	19.0%	28,808,216
Returns	794,565,689	-14.4%	928,106,110	37.0%	677,211,509	4.4%	648,495,095	-1.8%	660,584,306
Withholding	4,761,938,963	1.6%	4,684,711,214	3.5%	4,524,862,569	3.9%	4,353,813,894	3.1%	4,224,095,893
College New Job Training	6,145,665	54.3%	3,982,404	-2.6%	4,090,193	28.8%	3,175,549	-1.6%	3,228,611
College Job Retention	7,814,694	271.6%	2,103,216	-12.5%	2,403,687	-58.3%	5,758,163	-29.3%	8,145,996
MO Senior Serv Protection	55,100,000	100.0%							
<b>Subtotal</b>	<b>\$6,421,723,597</b>	<b>0.7%</b>	<b>\$6,374,056,331</b>	<b>8.9%</b>	<b>\$5,851,271,599</b>	<b>3.7%</b>	<b>\$5,641,812,271</b>	<b>2.7%</b>	<b>\$5,495,341,696</b>
<b>Corporation/Franchise</b>									
Declarations	\$344,565,989	3.2%	\$334,017,662	4.8%	\$318,781,448	-5.3%	\$336,456,548	8.5%	\$310,227,979
Returns	196,008,614	2.3%	191,661,332	4.2%	183,972,741	-8.4%	200,939,645	4.7%	191,863,339
<b>Subtotal</b>	<b>\$540,574,603</b>	<b>2.8%</b>	<b>\$525,678,994</b>	<b>4.6%</b>	<b>\$502,754,189</b>	<b>-6.4%</b>	<b>\$537,396,193</b>	<b>7.0%</b>	<b>\$502,091,318</b>
<b>Total Collections</b>	<b>\$6,962,298,200</b>	<b>0.9%</b>	<b>\$6,899,735,325</b>	<b>8.6%</b>	<b>\$6,354,025,788</b>	<b>2.8%</b>	<b>\$6,179,208,464</b>	<b>3.0%</b>	<b>\$5,997,433,014</b>

## TAXES ADMINISTERED

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# INSURANCE TAX

### **Captive Insurance**

This is a tax on direct premiums received by captive insurance companies. The tax is authorized by Section 379.1326, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Fund and 10 percent to the Insurance Dedicated Fund, not to exceed 3 percent of the appropriations from the fund.

### **Special Purpose Life Reinsurance Captive Tax**

This is a tax on direct premiums received by special purpose life reinsurance captive insurance companies. The tax is authorized by Section 379.1412, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Fund and 10 percent to the Insurance Dedicated Fund, not to exceed 3 percent of the appropriations from the fund.

### **Premium Tax (Foreign)**

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

### **Premium Tax (Domestic)**

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County and Other Miscellaneous Non-State Fund to school districts and the General Fund.

### **Surplus Lines of Insurance Tax Interest and Penalties**

This is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the tax is to the General Fund. Disposition of the interest and penalties is to the State Schools Money Fund.

### **Workers' Compensation Insurance**

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar years 2013 and 2014. Disposition of the tax is to the Workers' Compensation Fund.

## TAXES ADMINISTERED

Tax Type	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010
Captive Insurance	\$701,862	5.6%	\$664,878	46.6%	\$453,463	134.4%	\$193,465	108.8%	\$92,635
Special Purpose Life	907,095	-0.7%	913,410	64.5%	\$555,113	23.5%	\$449,406	13.3%	\$396,753
Premium (Foreign)	201,143,498	6.0%	189,812,584	-0.6%	190,988,949	-9.2%	210,417,856	8.5%	193,907,582
Premium (Domestic)	9,115,401	-7.2%	9,818,854	46.2%	6,714,073	-6.1%	7,154,009	6.4%	6,725,201
Surplus Lines	28,746,882	9.1%	26,351,441	13.1%	23,292,525	4.1%	22,383,681	-3.2%	23,128,155
Workers Compensation	15,700,482	11.7%	14,058,446	6.1%	13,245,133	6.4%	12,452,781	32.7%	9,386,753
<b>Total Collections</b>	<b>\$256,315,220</b>	<b>6.1%</b>	<b>\$241,619,613</b>	<b>2.7%</b>	<b>\$235,249,256</b>	<b>-7.0%</b>	<b>\$253,051,198</b>	<b>8.3%</b>	<b>\$233,637,079</b>

## TAXES ADMINISTERED

# LOCAL SALES AND USE TAX

### . Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Various state laws (primarily Chapters 67, 92, and 94 RSMo), authorize local political subdivisions to enact local sales taxes if approved by a specified percentage of the voters. The tax rates vary. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

### Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

<b>Tax Type</b>	<b>FY2014</b>	<b>Percent of Change</b>	<b>FY2013</b>	<b>Percent of Change</b>	<b>FY2012</b>	<b>Percent of Change</b>	<b>FY2011</b>	<b>Percent of Change</b>	<b>FY2010</b>
Local Sales	\$2,827,584,549	8.9%	\$2,597,046,979	1.5%	\$2,559,373,776	5.2%	\$2,433,383,476	10.0%	\$2,212,517,154
Local Option Use	122,631,836	8.5%	113,048,650	15.0%	98,262,309	9.7%	89,579,652	4.8%	85,500,304
<b>Total Collections</b>	<b>\$2,950,216,385</b>	<b>8.9%</b>	<b>\$2,710,095,629</b>	<b>2.0%</b>	<b>\$2,657,636,085</b>	<b>5.3%</b>	<b>\$2,522,963,128</b>	<b>9.8%</b>	<b>\$2,298,017,458</b>



## TAXES ADMINISTERED

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# STATE SALES AND USE TAX

### General Sales and Use Tax

#### General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or services sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food are exempt from this 3 percent tax as defined in Section 144.014, RSMo.

#### General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Effective July 5, 2013, the general use tax on the storage, use or consumption of motor vehicles, trailers, boats, or outboard motors was eliminated and replaced with a 3 percent sales tax.

### Aviation Jet Fuel Sales Tax

This is a sales tax paid on the sale of aviation jet fuel. Section 144.805, RSMo, authorizes the state portion (3 percent) collected on the sale of aviation jet fuel to be deposited in the Aviation Trust Fund, up to a maximum of \$10 million per calendar year.

### Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, of the Constitution of Missouri. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

### Education Sales and Use Tax

This is an additional "Proposition C" state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund.

According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to cities and counties.

### Highway Use Tax

This was a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax was authorized by Section 144.440, RSMo. The tax rate was 4 percent. Disposition of the tax was to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds were the State Road Fund (75 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributed its portion to cities and counties. Effective July 5, 2013, the highway use tax was repealed and replaced with a sales tax pursuant to Section 144.020, RSMo.

# TAXES ADMINISTERED

## Parks, Soils, and Water Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, of the Constitution of Missouri. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

## Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Sections 144.020 and 144.070, RSMo. The tax rate is 3 percent. Pursuant to Section 144.455, RSMo, disposition of the tax is 50 percent to the State Road Bond Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Tax Type	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010
General	\$1,965,845,886	3.7%	\$1,895,024,076	1.2%	\$1,871,707,753	3.5%	\$1,808,195,530	1.0%	\$1,790,181,504
Aviation Jet Fuel	6,457,784	15.0%	5,617,509	0.3%	5,600,265	19.9%	4,669,303	16.2%	4,018,391
Conservation									
State Sales and Use	95,152,940	4.0%	91,469,530	1.4%	90,219,197	4.8%	86,056,513	1.4%	84,885,109
Motor Vehicle Sales	11,923,500	7.8%	11,062,732	6.9%	10,346,802	6.0%	9,761,825	8.8%	8,969,080
Education									
State Sales and Use	758,001,981	4.0%	728,820,622	1.4%	718,959,866	4.9%	685,534,045	1.4%	676,135,709
Motor Vehicle Sales	93,448,240	33.8%	69,850,666	6.8%	65,393,280	6.4%	61,470,494	8.6%	56,608,001
Highway Use	8,548,383	-88.7%	75,979,910	7.1%	70,922,807	4.7%	67,756,422	9.6%	61,847,947
Parks and Soil									
State Sales and Use	76,121,334	4.0%	73,173,035	1.4%	72,174,687	4.8%	68,844,488	1.4%	67,907,115
Motor Vehicle Sales	9,538,815	7.8%	8,850,198	6.9%	8,277,456	6.0%	7,809,472	8.8%	7,175,276
Vehicle	306,876,852	31.8%	232,776,016	6.7%	218,191,710	5.3%	207,271,236	7.2%	193,298,505
<b>Total Collections</b>	<b>\$3,331,915,715</b>	<b>4.4%</b>	<b>\$3,192,624,294</b>	<b>1.9%</b>	<b>\$3,131,793,823</b>	<b>4.1%</b>	<b>\$3,007,369,328</b>	<b>1.9%</b>	<b>\$2,951,026,637</b>

## TAXES ADMINISTERED

# OTHER TAXES

### County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Under Section 137.1021, RSMo disposition of the tax is 99 percent to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state and 1 percent to the General Fund. Seventy percent of the counties share is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the county private car tax is transferred to the Blind Pension Fund.

### Estate Tax

This is a tax equal to the maximum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

### Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 21 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

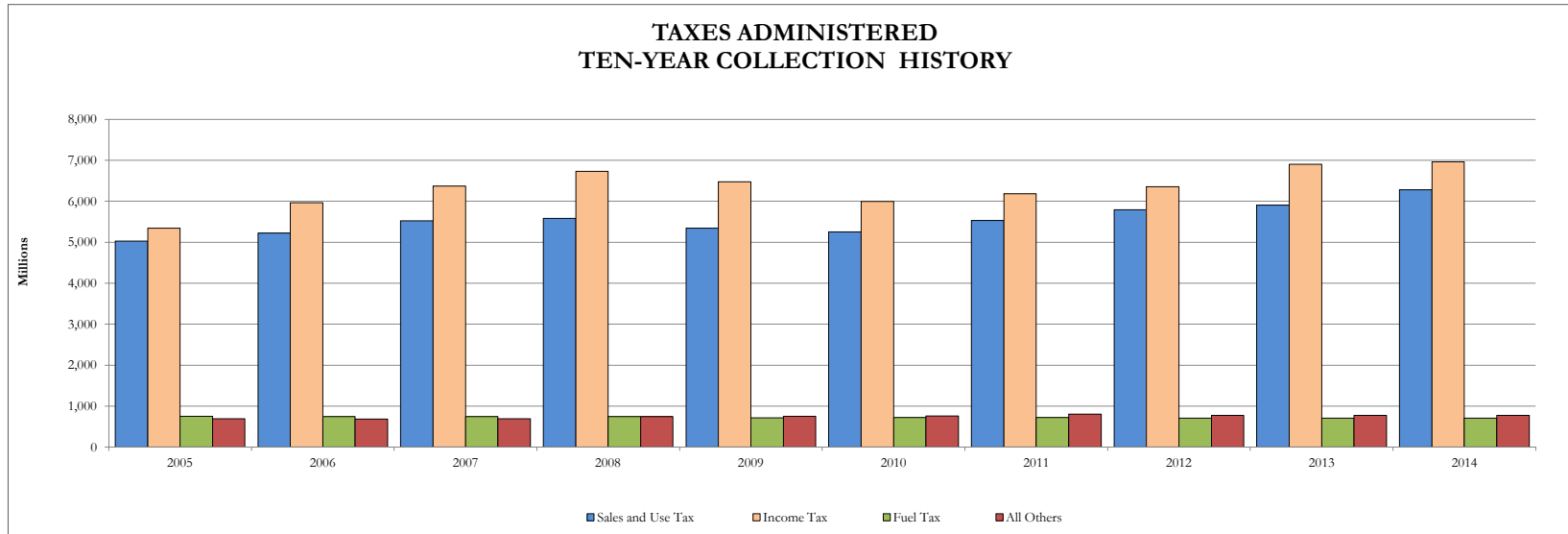
### Property Tax

This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.

Tax Type	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010
County Private Car	\$3,831,369	3.9%	\$3,687,699	8.8%	\$3,389,573	-1.0%	\$3,423,943	-9.0%	\$3,761,622
Estate	129,700	-25.8%	174,751	2.2%	170,966	-91.9%	2,117,782	703.3%	263,642
Gaming Receipts	352,107,284	-3.7%	365,507,027	-2.5%	374,940,223	-1.1%	379,217,315	1.9%	372,154,649
Property	29,702,194	-0.6%	29,873,438	1.6%	29,388,666	-1.0%	29,697,863	0.6%	29,515,560
<b>Total Collections</b>	<b>\$385,770,547</b>	<b>-3.4%</b>	<b>\$399,242,915</b>	<b>-2.1%</b>	<b>\$407,889,428</b>	<b>-1.6%</b>	<b>\$414,456,903</b>	<b>2.2%</b>	<b>\$405,695,473</b>

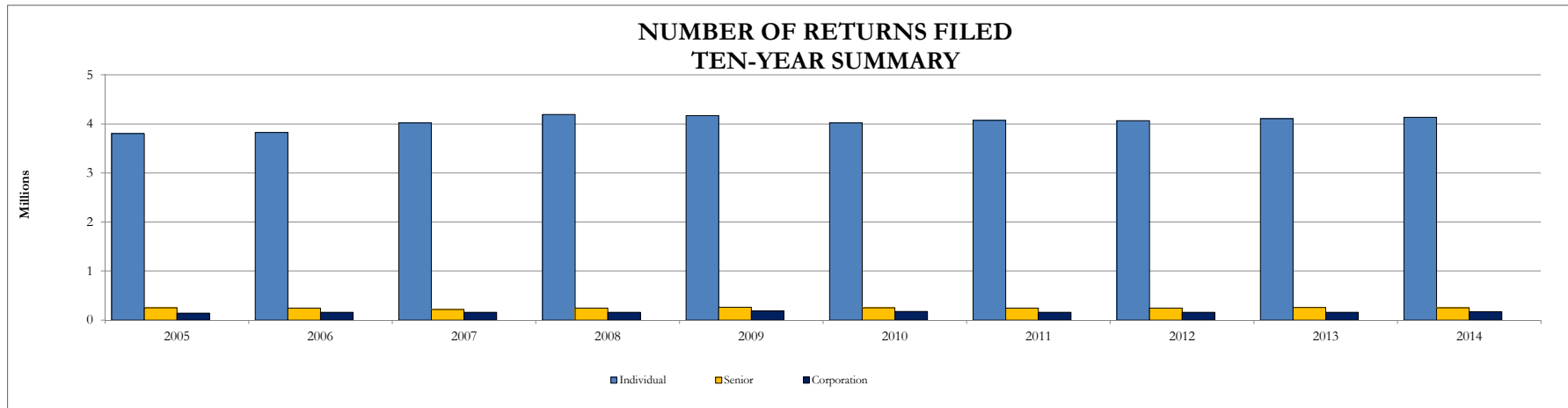
**DEPARTMENT OF REVENUE  
COLLECTION HISTORY OF TAXES ADMINISTERED  
FOR THE LAST TEN FISCAL YEARS (2005 - 2014)**

TAX	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Cigarette Tax</b>	\$ 104,714,777	109,207,009	110,462,730	111,199,969	111,860,656	113,988,090	115,661,014	115,394,219	118,205,378	117,161,445
<b>Financial Institutions Tax</b>	29,391,617	22,370,109	17,863,494	28,765,582	11,006,515	7,301,231	13,571,410	9,544,007	11,514,082	9,424,461
<b>Fuel Tax</b>	705,185,594	708,516,232	708,359,017	719,655,115	720,777,387	717,026,190	742,177,802	744,154,322	746,887,976	749,671,062
<b>Income Tax</b>	6,962,298,200	6,899,735,325	6,354,025,788	6,179,208,464	5,997,433,014	6,477,641,980	6,732,576,614	6,368,529,819	5,967,348,281	5,340,305,448
<b>Insurance Tax</b>	256,315,220	241,619,613	235,249,256	253,051,198	233,637,079	244,499,360	255,299,419	213,639,116	197,876,471	198,207,995
<b>Local Sales and Use Tax</b>	2,950,216,385	2,710,095,629	2,657,636,085	2,522,963,192	2,298,017,458	2,284,307,264	2,311,806,597	2,206,008,170	2,085,801,191	1,951,263,073
<b>State Sales and Use Tax</b>	3,331,915,715	3,192,624,294	3,131,793,823	3,007,369,328	2,951,026,637	3,061,095,719	3,266,917,096	3,317,153,244	3,134,827,683	3,075,820,029
<b>Other Taxes</b>	385,770,547	399,242,915	407,889,428	414,456,903	405,695,473	388,052,409	362,295,945	354,114,033	356,781,685	368,655,879
<b>Total Tax Collections</b>	\$ 14,725,808,055	14,283,411,126	13,623,279,621	13,236,669,751	12,729,454,219	13,293,912,243	13,800,305,897	13,328,536,930	12,619,242,747	11,810,509,392



**DEPARTMENT OF REVENUE  
INCOME TAX SUMMARY OF ACTIVITIES  
FOR THE LAST TEN FISCAL YEARS (2005 - 2014)**

TRANSACTION TYPE	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>INDIVIDUAL RETURNS:</b>										
Number Filed (all types)	2,847,607	2,876,214	2,894,584	2,917,023	2,876,787	3,019,358	3,080,945	2,973,095	2,858,736	2,857,809
Amount of Refunds	\$932,439,876	\$863,219,886	\$915,301,718	\$967,937,693	\$1,029,825,212	\$1,038,077,358	\$885,277,959	\$790,170,940	\$757,506,613	\$750,352,003
<b>WITHHOLDING:</b>										
Number Filed	1,232,506	1,182,885	1,119,822	1,104,848	1,095,225	1,100,579	1,057,508	1,000,872	924,096	911,209
Amount of Refunds	\$8,806,486	\$10,640,061	\$11,151,221	\$11,290,324	\$10,833,308	\$12,500,266	\$8,873,329	\$10,761,684	\$4,393,804	\$3,486,035
<b>FIDUCIARY:</b>										
Number Filed	55,419	50,587	51,269	49,391	49,432	49,764	54,648	49,159	41,580	32,771
Amount of Refunds	\$7,714,077	\$5,581,977	\$4,350,753	\$13,430,811	\$9,579,927	\$8,619,490	\$5,911,391	\$7,923,097	\$11,258,098	\$2,741,550
<b>SENIOR CITIZENS TAX CREDITS:</b>										
Number of Claims Filed	249,751	255,550	246,592	246,227	249,450	259,876	246,713	213,915	243,750	251,292
Amount of Refunds	\$101,561,121	\$113,962,551	\$117,603,638	\$114,887,118	\$118,594,589	\$118,573,853	\$100,164,994	\$93,118,747	\$96,092,375	\$99,597,933
<b>CORPORATION RETURNS:</b>										
Number Filed	171,263	157,939	160,203	157,378	173,748	183,792	157,819	159,234	156,008	138,294
Amount of Refunds	\$142,742,119	\$108,716,882	\$157,036,757	\$149,583,660	\$212,910,795	\$164,040,814	\$150,611,603	\$172,367,321	\$195,724,137	\$145,011,199
<b>TOTAL (Memorandum Only):</b>										
Number Filed (all types)	4,556,546	4,523,175	4,472,470	4,474,867	4,444,642	4,613,369	4,597,633	4,396,275	4,224,170	4,191,375
Amount of Refunds (all types)	\$1,193,263,679	\$1,102,121,357	\$1,205,444,087	\$1,257,129,606	\$1,381,743,831	\$1,341,811,781	\$1,150,839,276	\$1,074,341,789	\$1,064,975,027	\$1,001,188,720



# Missouri Department of Revenue

## Fees Administered

Fiscal Year Ended June 30, 2014

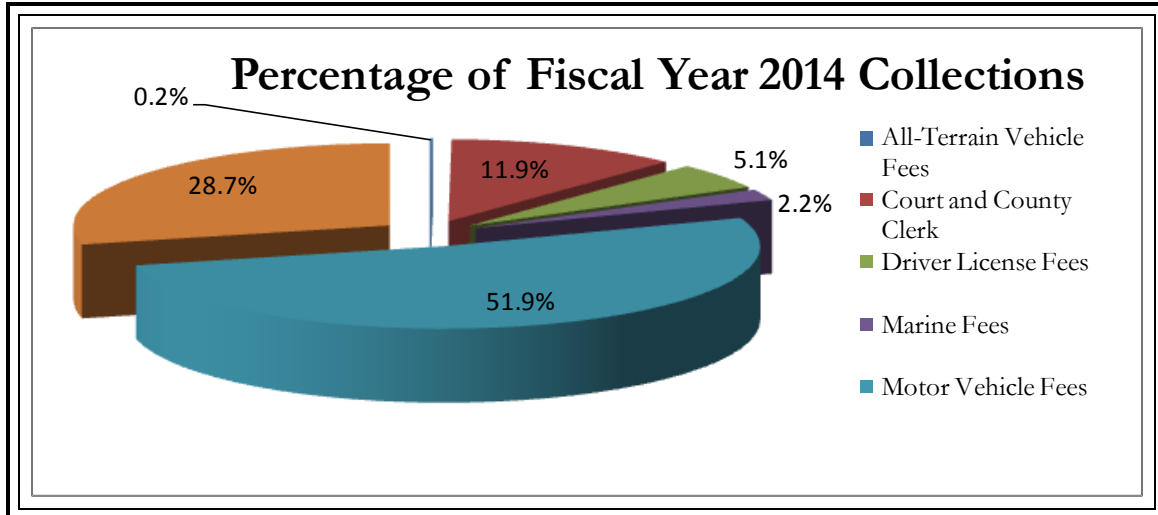
The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2014 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



## FEES ADMINISTERED

# SUMMARY OF FEES ADMINISTERED

	FY14 Amount Collected	FY13 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$638,121	\$657,778	-3.0 %
Court and County Clerk and Recorder Fees	45,902,057	48,540,039	-5.4
Driver License Fees	19,682,616	20,584,134	-4.4
Marine Fees	8,433,845	8,000,202	5.4
Motor Vehicle Fees	199,510,753	196,286,616	1.6
Other Fees	110,529,402	117,650,753	-6.1
<b>Total Collections</b>	<b>\$384,696,794</b>	<b>\$391,719,522</b>	<b>-1.8 %</b>



## FEES ADMINISTERED

# ALL-TERRAIN VEHICLE FEES

### Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

### Registration/Decal Fee

This is a fee imposed for the registration of all-terrain vehicles. The registration is valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

A twenty five cent railroad crossing safety fee is imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

### Miscellaneous Fees/Penalties

These fees include title and renewal penalties. Disposition of the fees is to the General Fund.

Fee Type	FY2014	Percent of Change	FY2013 (a)	Percent of Change	FY2012 (a)	Percent of Change	FY2011 (a)	Percent of Change	FY2010 (a)
Certificate of Title	\$120,764	-3.0%	\$124,492	-10.2%	\$138,557	-5.3%	\$146,360	-10.7%	\$163,926
Registration/Decal	250,919	-3.1%	258,974	-3.9%	269,530	-6.6%	288,437	-8.3%	314,414
Misc/Penalties	266,438	-2.9%	274,312	-19.8%	342,239	-20.7%	431,766	-27.0%	591,492
<b>Total Collections</b>	<b>\$638,121</b>	<b>-3.0%</b>	<b>\$657,778</b>	<b>-12.3%</b>	<b>\$750,326</b>	<b>-13.4%</b>	<b>\$866,563</b>	<b>-19.0%</b>	<b>\$1,069,832</b>
(a) Fiscal Years 2010 thru 2013 collections were restated from prior year reports.									

*Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 26 because a break-out is not available.*



## FEES ADMINISTERED

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# COURT AND COUNTY CLERK AND RECORDER FEES

### **Associate/Probate Court Fee**

These are fees charged by municipal, associate circuit, and probate courts for the services provided by the court clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Fund.

### **Brain Injury Fee**

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 304.028, RSMo. Disposition of the fee is to the Brain Injury Fund. The Brain Injury Fund was formally known as the Head Injury Fund.

### **Circuit Clerk Fee**

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Fund.

### **Court Automation Fee**

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 488.027, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

### **Crime Victims' Fee**

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Fund Descriptions, pages 95, 103, and 104, for the respective authorizations and assessment amounts.

### **Deputy Sheriff Salary Supplementation**

This is a fee collected by sheriffs for service of any summons, writ, subpoena, or other order of the court. The fee is authorized by Section 57.280, RSMo. Disposition of the fee is to the Deputy Sheriff Salary Supplementation Fund.

### **DNA Profiling Analysis Fee**

This is an additional surcharge collected by court clerks in felony or misdemeanor cases. The fee is authorized by Section 488.5050, RSMo. Disposition of the fee is to the DNA Profiling Analysis Fund.

### **Domestic Relations Resolution Fee**

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

## FEES ADMINISTERED

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### **Drug Test Lab Surcharge**

This is a surcharge, authorized by Section 488.029 RSMo, assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding or the defendant has been dismissed by the court. Disposition of the surcharge is to the State Forensic Laboratory Fund.

### **Independent Living Center Fee**

This is a fee collected by the courts in all criminal cases including violations of any county ordinance or any violation of traffic laws, including an infraction. The fee is authorized by Section 488.5332, RSMo. Disposition of the fee is to the Independent Living Center Fund.

### **Merchant License Fee**

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

### **Missouri CASA (Court Appointed Special Advocate) Fee**

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund.

### **MODEX Fee**

This is a fee collected by sheriffs, county marshals, or other officers for services rendered in criminal cases and in all proceedings for contempt or attachment. The fee is authorized by Section 488.5320, RSMo. Disposition of the fee is 50 percent to the Inmate Prisoner Detainee Security Fund and 50 percent to the MODEX Fund if the case is disposed of by a violations bureau. If the county or municipal subdivision has not established an inmate security fund, the MODEX Fund receives 100 percent of the fees.

### **Motorcycle Safety Fee**

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

### **Prosecuting Attorney Fees**

This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. Disposition of the fee is 50 percent to the Missouri Office of Prosecution Services Fund and 50 percent to the county treasurers.

### **Putative Father Registry Fee**

This is a fee collected by courts for a petition for adoption. The fee is authorized by Section 453.020 RSMo. Disposition of the fee is to the Putative Father Registry Fund.

## FEES ADMINISTERED

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### **Recorders Fees**

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

- The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.
- The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Land Survey Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document and disburses the funds to qualifying counties. The collecting county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

### **School Building Revolving Forfeitures**

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Missouri Department of Revenue.

### **Spinal Cord Injury Fee**

This is a \$2 surcharge assessed in all criminal cases involving violation of any county ordinance or any violation of criminal or traffic laws of this state. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund.

## FEES ADMINISTERED

Fee Type	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010
Associate/Probate	\$1,819,351	-2.9%	\$1,873,831	1.2%	\$1,851,892	5.6%	\$1,753,243	-19.7%	\$2,184,461
Brain Injury	716,851	-3.6%	743,967	-2.5%	762,679	4.0%	733,332	-3.1%	756,607
Circuit Clerk	10,143,712	-6.0%	10,789,293	-1.9%	10,995,127	-2.7%	11,303,181	2.7%	11,009,562
Court Automation	4,657,527	-5.7%	4,938,423	-1.3%	5,000,936	-3.9%	5,203,052	-6.5%	5,562,268
Crime Victims'	10,605,814	-2.0%	10,824,126	1.8%	10,634,659	-1.4%	10,781,403	-4.2%	11,254,888
Deputy Sheriff	3,603,760	-11.9%	4,090,529	-9.6%	4,524,028	-34.8%	6,940,713	151.4%	2,761,219
DNA Profiling	1,323,673	-0.5%	1,329,950	5.1%	1,265,898	-3.6%	1,313,740	-5.3%	1,387,232
Domestic Relations	209,775	-4.3%	219,305	-3.9%	228,200	-2.0%	232,817	1.2%	229,985
Drug Lab Test	427,964	2.8%	416,339	29.0%	322,651	-9.1%	355,112	-0.1%	355,440
Independent Living Center	358,047	-3.8%	372,255	-2.5%	381,663	4.0%	366,943	-3.1%	378,732
Merchant License	10,133	175.1%	3,684	-17.8%	4,481	-26.2%	6,075	-14.0%	7,066
Missouri CASA	75,204	-3.5%	77,906	-6.3%	83,163	-0.8%	83,849	1.1%	82,948
MODEX	562,973	100.0%							
Motorcycle	358,910	-3.5%	372,040	-2.5%	381,393	4.0%	366,562	-3.1%	378,159
Prosecuting Attorney	382,353	-17.0%	460,656	-5.4%	486,738	-5.7%	516,128	-7.3%	557,046
Putative Father	122,537	-0.4%	123,090	-1.3%	124,770	11.0%	112,378	-7.7%	121,721
Recorders	8,607,793	-14.1%	10,024,229	11.3%	9,007,133	0.4%	8,970,868	-1.3%	9,087,722
School Building	1,198,351	5.5%	1,136,326	-63.3%	3,099,385	254.8%	873,576	-17.9%	1,064,008
Spinal Cord Injury	717,329	-3.6%	744,090	-2.7%	765,066	4.5%	731,787	-3.3%	756,812
<b>Total Collections</b>	<b>\$45,902,057</b>	<b>-5.4%</b>	<b>\$48,540,039</b>	<b>-2.8%</b>	<b>\$49,919,862</b>	<b>-1.4%</b>	<b>\$50,644,759</b>	<b>5.7%</b>	<b>\$47,935,876</b>

## FEES ADMINISTERED

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# DRIVER LICENSE FEES

### **Blindness Education, Screening, and Treatment Contribution**

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants obtaining a driver license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund.

### **Commercial Driver License (CDL) Road/Written Test Fee**

This is a fee imposed on applicants for a commercial driver license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

### **Driver License Issuance and Renewal Fees**

This is a fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a driver license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee (for a new license or renewal) is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate license is to the General Fund.

### **Identification Card (ID) Fee**

This is a fee charged for the issuance of a nondriver identification card. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the General Fund.

### **Instruction Permit Fee**

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Sections 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate permit is to the General Fund.

### **Organ Donor Contribution**

This is a voluntary contribution to promote the Organ Donor Program. Applicants for a driver license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

## FEES ADMINISTERED

### Processing Fee

This is a fee imposed for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

### Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

### Miscellaneous Fees

These are various fees including bad check overpays and service charges, third party tester fees, boater ID indicator fees, and excess fees. Disposition of the fees is to the General Fund, and highway related fees to the State Highways and Transportation Department Fund, and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Fee Type	FY2014	Percent of Change	FY2013 (a)	Percent of Change	FY2012 (a)	Percent of Change	FY2011 (a)	Percent of Change	FY2010 (a)
Blindness Education	\$77,087	-13.9%	\$89,496	9.1%	\$82,066	73.2%	\$47,376	-0.1%	\$47,441
CDL Testing	811,375	2.1%	794,775	3.5%	767,850	-0.2%	769,279	4.2%	738,075
Driver Licenses Issued									
Operator (Class F)	10,234,694	-7.4%	11,053,125	-10.1%	12,301,159	21.4%	10,135,366	-11.1%	11,398,572
For Hire (Class E)	2,146,025	4.4%	2,056,475	-15.0%	2,418,230	27.9%	1,891,231	-7.1%	2,036,778
Commercial (Class A, B, C)	2,310,393	5.0%	2,199,429	-7.4%	2,374,665	12.1%	2,118,735	-1.8%	2,156,500
Motorcycle (Class M)	1,665	32.7%	1,255	26.8%	990	-17.0%	1,193	-6.1%	1,270
Identification Card Fee	1,064,619	-20.5%	1,339,339	-2.6%	1,375,541	-2.3%	1,407,434	1.7%	1,384,463
Instruction Permit Fee	236,290	4.5%	226,063	-4.2%	236,080	5.2%	224,477	-1.0%	226,785
Organ Donor	119,051	-11.5%	134,541	17.4%	114,561	79.3%	63,889	0.2%	63,784
Processing Fee	25,980	-19.0%	32,080	-19.3%	39,746	12.1%	35,450	1.3%	35,008
Reinstatement Fee	2,618,955	-0.2%	2,623,744	-4.0%	2,732,317	-4.3%	2,856,320	-3.7%	2,965,432
Miscellaneous	36,482	7.9%	33,812	-6.6%	36,209	-19.0%	44,688	-0.7%	45,013
<b>Total Collections</b>	<b>\$19,682,616</b>	<b>-4.4%</b>	<b>\$20,584,134</b>	<b>-8.4%</b>	<b>\$22,479,414</b>	<b>14.7%</b>	<b>\$19,595,438</b>	<b>-7.1%</b>	<b>\$21,099,121</b>
(a)	Fiscal Years 2010 thru 2013 collections were restated from prior year reports.								

## FEES ADMINISTERED

# MARINE FEES

### Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within 60 days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

### Processing Fee

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the General Fund.

### Registration/Decal Fee

This is a fee imposed every third year on the owner of a watercraft to obtain its registration. There is a one-time fee per owner of an outboard motor to obtain an outboard motor decal. The Motor Vehicle Bureau confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Sections 306.030 and 306.535, RSMo. Disposition of the first two million dollars collected annually is to the General Fund. Fees collected in excess of two million dollars are deposited to the Missouri Water Patrol Division Fund.

### Miscellaneous Fees

These are various fees, including title penalties and replacement decal fees. Disposition of the fees is to the General Fund.

Fee Type	FY2014	Percent of Change	FY2013 (a)	Percent of Change	FY2012 (a)	Percent of Change	FY2011 (a)	Percent of Change	FY2010 (a)
Certificate of Title	\$482,829	1.9%	\$473,599	-8.7%	\$518,624	8.0%	\$479,991	-3.9%	\$499,592
Processing *	1,413,627	3.9%	1,360,784	3.0%	1,321,356	41.1%	936,609	1040.4%	82,131
Registration/Decal	6,378,966	6.0%	6,016,083	-8.4%	6,567,195	6.5%	6,166,880	-5.4%	6,519,081
Miscellaneous	158,423	5.8%	149,736	-8.5%	163,631	-3.7%	169,849	5.2%	161,408
<b>Total Collections</b>	<b>\$8,433,845</b>	<b>5.4%</b>	<b>\$8,000,202</b>	<b>-6.7%</b>	<b>\$8,570,806</b>	<b>10.5%</b>	<b>\$7,753,329</b>	<b>6.8%</b>	<b>\$7,262,212</b>
(a) Fiscal Years 2010 thru 2013 collections were restated from prior year reports.									

*\*Processing Fee also includes all-terrain vehicles, manufactured housing, and Notice of Lien transactions, as a breakout is not available. Prior to Fiscal Year 2011, Notice of Lien processing fees were included in the Processing Fee category in the Motor Vehicle Fees Section.*

## FEES ADMINISTERED

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# MOTOR VEHICLE FEES

### **Alternative Fuel Decal Fee**

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

### **Antiterrorism Contribution**

This is a fee imposed by the Missouri Office of Homeland Security to vehicle owners applying for a Fight Terrorism specialty plate. The fee is authorized by Section 301.3123, RSMo. Disposition of the fee is to the Antiterrorism Fund.

### **Blindness Education, Screening, and Treatment Contribution**

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund.

### **Breast Cancer Awareness Contribution**

This is a \$25 fee imposed by the Missouri Department of Health and Senior Services to vehicle owners applying for a Breast Cancer Awareness specialty plate. The fee is authorized by Section 301.3084, RSMo. Disposition of the fee is to the Missouri Public Health Services Fund.

### **Certificate of Title Fee**

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee (with the exception of duplicate transactions) is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties. Disposition of the duplicates is to the General Fund.

### **Children's Trust Contribution**

This is a fee imposed by the Children's Trust Fund Board to vehicle owners applying for a Children's Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children's Trust Fund.

### **Duplicate Plate Fee**

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss, theft, mutilation, or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is to the General Fund.



## FEES ADMINISTERED

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### **License Transfer Fee**

This is a \$2 fee imposed on owners of motor vehicles when transferring registration from one motor vehicle to another. This fee is authorized by 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

### **Motor Vehicle Maintenance Trip Permit Fee**

This is a \$5 fee imposed for the issuance of a temporary maintenance permit as a supplement to a local commercial license allowing operation of an empty vehicle to or from a place of repair or maintenance for a ten-day period. The fee is authorized by Section 301.175 RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

### **Organ Donor Contribution**

This is a voluntary contribution to promote the Organ Donor Program. Applicants registering a motor vehicle or trailer may make a donation at the time of issuance or renewal. The donation is authorized by Section 302.020, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

### **Plate Reissuance Fee**

This was a fee imposed for the replacement of license plates. The fee was authorized by Section 301.130, RSMo. Plate reissuance began June 11, 2008 and ended December 31, 2010. Disposition of the extra fee for the new design replacement and the original fee was to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributed its portion to the cities and counties.

### **Plate Reservation Fee**

This is a \$15 fee for the application and issuance of personalized license plates. This fee is authorized by Section 301.144, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

### **Processing Fee**

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

### **Registration Fee**

This is a one or two year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040 to 301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

## FEES ADMINISTERED

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A twenty-five cent railroad crossing safety fee is imposed on the owner of a motor vehicle upon registration or renewal of a motor vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

### **Renewal Penalty Fee**

This is a penalty fee of \$5 and is to be paid on all delinquent registrations. This fee is authorized by Section 301.050, RSMo. Disposition of the original fee is to State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

### **Specialty Plate**

This is a fee the Department of Revenue collects from organizations submitting an application to establish a specialty plate. The fee is authorized by Section 301.3150, RSMo. Disposition of the fee is to the Department of Revenue Specialty Plate Fund.

### **Title Penalty Fee**

This is a penalty fee of \$25 for every 30 days in which an application for the certificate of title is not made for motor vehicles or trailers. The fee is not to exceed \$200. This fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the General Fund.

### **World War I Memorial Contribution**

This is a voluntary contribution to the World War I Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. Applicants applying for a license plate, other than a military license, may make a voluntary contribution of \$1. The donations are authorized by Section 301.3033, RSMo. Disposition of the contribution is to the World War I Memorial Trust Fund.

### **World War II Memorial Contribution**

This was a voluntary contribution to the World War II Memorial Trust Fund. Applicants for a military license plate were given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation was authorized by Section 301.3031, RSMo. Effective August 28, 2013, pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

### **Miscellaneous Fees**

These are various fees including motor vehicle dealer plate fees, disabled placard fees, salvage inspection fees, and additional horsepower fees. Disposition of the fees is to the General Fund or the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

## FEES ADMINISTERED

Fee Type	FY2014	Percent of Change	FY2013 (a)	Percent of Change	FY2012 (a)	Percent of Change	FY2011 (a)	Percent of Change	FY2010 (a)
Alt. Fuel Decal	\$316,157	26.2%	\$250,459	67.9%	\$149,175	66.5%	\$89,588	-10.3%	\$99,846
Antiterrorism	4,156	-5.4%	4,393	-3.9%	4,571	28.1%	3,568	-4.2%	3,723
Blindness Education	138,053	-27.6%	190,710	22.8%	155,292	115.2%	72,165	13.9%	63,331
Breast Cancer Awareness	15,641	169.6%	5,802	100.0%					
Certificate of Title	16,150,041	2.2%	15,801,558	-0.7%	15,909,400	4.3%	15,249,865	2.0%	14,957,172
Children's Trust	146,870	-10.9%	164,906	4.9%	157,189	22.3%	128,567	-16.3%	153,686
Duplicate Plate	280,199	-27.9%	388,813	-1.3%	393,794	-9.3%	434,337	20.3%	361,019
License Transfer	605,052	1.2%	597,738	-1.3%	605,784	5.4%	574,754	9.4%	525,183
MV Trip Permit	481,535	-15.2%	568,083	-7.8%	615,931	14.1%	539,862	-1.6%	548,465
Organ Donor	182,584	-23.6%	238,986	23.4%	193,604	114.7%	90,194	20.5%	74,854
Plate Reissuance						-100.0%	326,663	-94.3%	5,771,669
Plate Reservation	2,362,552	-3.1%	2,438,732	6.1%	2,298,277	13.2%	2,030,334	-6.1%	2,162,090
Processing Fee	1,699,002	2.0%	1,665,078	5.9%	1,572,490	-13.5%	1,817,758	-24.2%	2,396,913
Registration	156,473,849	1.3%	154,524,093	-0.3%	154,981,012	1.6%	152,565,662	-0.5%	153,299,548
Renewal Penalty	2,513,377	0.8%	2,494,512	1.2%	2,464,816	0.3%	2,457,474	6.6%	2,304,585
Specialty Plate	10,125	-50.0%	20,250	293.2%	5,150	-74.3%	20,000	100.0%	10,000
Title Penalty	16,657,523	7.6%	15,475,939	2.0%	15,170,498	5.1%	14,427,759	-0.4%	14,492,780
World War I	94,337	100.0%							
World War II	9,075	-80.1%	45,670	-3.1%	47,139	12.9%	41,764	8.3%	38,557
Miscellaneous	1,370,625	-2.9%	1,410,894	-9.6%	1,560,843	14.4%	1,364,309	-2.5%	1,399,953
<b>Total Collections</b>	<b>\$199,510,753</b>	<b>1.64%</b>	<b>\$196,286,616</b>	<b>0.00%</b>	<b>\$196,284,965</b>	<b>2.1%</b>	<b>\$192,234,623</b>	<b>-3.2%</b>	<b>\$198,663,374</b>
(a)	Fiscal Years 2010 thru 2013 collections were restated from prior year reports.								

*\*\*Prior to Fiscal Year 2011, Notice of Lien processing fees were included in the Processing Fee category in the Motor Vehicle Fees Section. These are now reported in the Marine Fees Section.*

## FEES ADMINISTERED

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# OTHER FEES

### **Battery Fee**

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee (less 6 percent retained by the seller) is 96 percent to the Hazardous Waste Fund and 4 percent to the General Fund.

### **Boll Weevil Suppression and Eradication Fee**

This is an assessment on cotton growers by the Missouri Department of Agriculture. The fee is authorized by Section 263.537, RSMo. Disposition of the fee is 99 percent to the Missouri Cotton Growers Organization and 1 percent to the Boll Weevil Suppression and Eradication Fund.

### **Criminal Records Check Fee**

This is a fee the Department of Revenue collects on behalf of the Missouri State Highway Patrol's central repository for criminal records checks and fingerprint searches. This fee is authorized by Section 43.540, RSMo. Disposition of the fee is to the Criminal Record System Fund.

### **Contract Office Penalties**

This is a fee the Department of Revenue assesses contract offices for violations to contract provisions. Disposition of the fee is to the General Fund.

### **Contract Office Return to State**

This is an optional donation the Department of Revenue receives from contract offices. A contract office may return a portion of the processing fees it charges citizens for processing motor vehicle and driver license transactions. The contractor stipulates the amount it will return to the state in its bid response. Disposition of the fee is to the General Fund.

### **Excess Traffic Fines**

Pursuant to Section 302.341, RSMo, if any city, town, or village obtains more than 35 percent of its annual operating general revenue from fines and court costs from traffic violations occurring on state highways, the city, town, or village must send the excess to the Department of Revenue. Disposition of the funds is to the School Building Revolving Fund.

### **Gaming Admission Fee**

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

## FEES ADMINISTERED

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### **Motor Vehicle Commission Fee**

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

### **Petroleum Inspection Fee**

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

### **Publication/Record Search Fee**

This is a fee charged for the issuance of state publications or providing access to or furnishing copies of a public record. The fee is authorized by Sections 32.067 and 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

### **Rural Electric Cooperative Fee**

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.

### **Storage Tank Fee**

This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

### **Tire Fee**

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee (less 6 percent that is retained by the seller) is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

### **Tobacco License Fee**

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Moneys Fund.

## FEES ADMINISTERED

Fee Type	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010
Battery	\$768,725	8.8%	\$706,689	-0.7%	\$711,617	-0.8%	\$717,443	4.4%	\$687,316
Boll Weevil				-100.0%	144	-95.8%	3,400	-99.5%	691,389
Criminal Record	108,482	19.8%	90,516	-8.6%	99,077	-0.8%	99,875	9.8%	90,980
Contract Office Penalties	15,138	2.2%	14,815	711.8%	1,825	-17.9%	2,223	100.0%	
Contract Office Return to State	1,208,003	1.0%	1,196,529	5.8%	1,131,450	-3.2%	1,168,983	100.0%	
Excess Traffic Fines		-100.0%	107	100.0%		-100.0%	19,205	100.0%	
Gaming *	90,260,129	-7.5%	97,593,756	-5.0%	102,697,148	-5.4%	108,576,832	-0.5%	109,111,862
MV Commission	967,605	-3.4%	1,001,680	8.8%	920,573	-1.4%	933,637	-0.6%	939,138
Petroleum	2,362,714	0.1%	2,360,750	-1.0%	2,384,809	-1.6%	2,424,084	0.8%	2,405,616
Publication/Record Searches	1,392,048	2.6%	1,356,194	-1.9%	1,382,713	0.4%	1,377,783	-2.5%	1,413,731
Rural Electric	510	10.9%	460	-4.2%	480	-2.0%	490	6.5%	460
Storage Tank	11,239,640	0.1%	11,227,662	-0.7%	11,302,684	-1.5%	11,474,813	0.2%	11,451,506
Tire	2,179,408	5.1%	2,074,495	-4.9%	2,181,635	-2.6%	2,240,963	0.8%	2,223,075
Tobacco	27,000	-0.4%	27,100	-0.7%	27,300	4.6%	26,100	-8.7%	28,600
<b>Total Collections</b>	<b>\$110,529,402</b>	<b>-6.1%</b>	<b>\$117,650,753</b>	<b>-4.2%</b>	<b>\$122,841,455</b>	<b>-4.8%</b>	<b>\$129,065,831</b>	<b>0.0%</b>	<b>\$129,043,673</b>

\*The Gaming Admission Fee Collections were restated for Fiscal Years 2013, 2012, and 2010.

**DEPARTMENT OF REVENUE  
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS  
FOR THE LAST FIVE FISCAL YEARS (2010-2014)**

	Fiscal Year				
	2014	2013 ( a )	2012 ( a )	2011 ( a )	2010 ( a )
Blindness Education	77,086	89,494	82,066	47,376	47,441
CDL Testing	32,455	31,791	30,712	30,771	29,521
Driver Licenses Issued					
Operator (Class F)	911,588	977,621	1,079,631	918,709	1,008,610
For Hire (Class E)	83,820	80,229	94,884	74,255	78,702
Commercial (Class A, B, C)	65,478	62,533	67,800	60,778	61,376
Motorcycle (Class M)	135	101	80	99	109
Identification Card Fee	183,331	269,904	257,249	234,531	230,746
Instruction Permit Fee	173,198	170,216	181,273	174,453	176,143
Organ Donor	119,050	135,927	114,559	63,889	63,784
Processing Fee	5,893	6,888	8,455	7,488	7,414
Record Inquiries ( b )	292,047	304,299	317,694	408,116	333,438
Reinstatement Fee	79,227	77,327	78,901	83,511	84,222
Miscellaneous					
Address Changes	22,952	26,424	29,282	27,375	27,189
CDL Medical Certification ( c )	217,939	593			
Other	3,162	2,810	2,650	2,697	2,682
<b>Total Driver License Financial Transaction Items</b>	<u><u>2,267,361</u></u>	<u><u>2,236,157</u></u>	<u><u>2,345,236</u></u>	<u><u>2,134,048</u></u>	<u><u>2,151,377</u></u>
Percent Increase/Decrease from Prior Year	<u><u>1.40%</u></u>	<u><u>-4.65%</u></u>	<u><u>9.90%</u></u>	<u><u>-0.81%</u></u>	<u><u>-26.12%</u></u>

( a ) Fiscal Years 2010 thru 2013 drivers license transaction items were restated from prior year reports.

( b ) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 33.

( c ) The Department of Revenue begun accepting commercial driver license medical certifications June 3, 2013.

**DEPARTMENT OF REVENUE  
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS  
FOR THE LAST FIVE FISCAL YEARS (2010-2014)**

	Fiscal Year				
	2014	2013 (a)	2012 (a)	2011 (a)	2010 (a)
Alt. Fuel Decal	1,893	1,763	1,322	965	966
Antiterrorism	119	128	151	123	165
Blindness Education	137,134	189,588	154,589	71,836	63,077
Breast Cancer Awareness	513	199			
Certificate of Title	2,216,337	2,179,563	2,195,796	2,314,134	2,325,738
Children's Trust	3,670	4,102	3,965	3,318	4,160
Duplicate Plate	56,709	51,546	53,340	53,941	52,370
License Transfer	303,778	299,773	303,648	288,190	263,322
MV Trip Permit	69,485	60,865	69,348	69,600	70,699
Organ Donor	176,204	232,530	187,712	87,656	71,437
Plate Reissuance				235,017	4,152,278
Plate Reservation	158,179	163,840	153,950	137,857	146,014
Processing Fee	535,977	525,508	491,921	601,116	865,602
Record Inquiries (b)	517,442	466,068	439,362	342,994	286,910
Registration	5,475,507	5,416,441	5,470,217	5,333,721	5,334,147
Renewal Penalty	493,286	488,711	483,700	484,487	457,994
Specialty Plate	3	6	3	4	2
Title Penalty	247,380	231,718	225,321	215,374	206,037
World War I	85,640				
World War II	912	4,598	4,739	4,191	4,034
Miscellaneous	570,415	610,716	359,941	342,658	425,948
<b>Total Motor Vehicle Financial Transaction Items</b>	<u>11,050,583</u>	<u>10,927,663</u>	<u>10,599,025</u>	<u>10,587,182</u>	<u>14,730,900</u>
Percent Increase/Decrease from Prior Year	<u>1.12%</u>	<u>3.10%</u>	<u>0.11%</u>	<u>-28.13%</u>	<u>-16.84%</u>

(a) Fiscal Years 2010 thru 2013 financial transaction items were restated from prior year reports.

(b) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 33.



**DEPARTMENT OF REVENUE  
MARINE FINANCIAL TRANSACTION ITEMS  
FOR THE LAST FIVE FISCAL YEARS (2010-2014)**

	Fiscal Year				
	<u>2014</u>	<u>2013 (a)</u>	<u>2012 (a)</u>	<u>2011 (a)</u>	<u>2010 (a)</u>
Certificate of Title	72,556	70,845	77,072	71,727	76,345
Processing Fee	563,970	544,542	526,667	365,816	30,216
Registration/Decal	122,347	119,182	127,024	120,366	127,599
Miscellaneous	7,888	7,509	16,117	19,009	18,907
<b>Total Marine Financial Transaction Items</b>	<u><u>766,761</u></u>	<u><u>742,078</u></u>	<u><u>746,880</u></u>	<u><u>576,918</u></u>	<u><u>253,067</u></u>
Percent Increase/Decrease from Prior Year	<u><u>3.33%</u></u>	<u><u>-0.64%</u></u>	<u><u>29.46%</u></u>	<u><u>127.97%</u></u>	<u><u>-0.18%</u></u>

**DEPARTMENT OF REVENUE  
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS  
FOR THE LAST FIVE FISCAL YEARS (2010-2014)**

	Fiscal Year				
	<u>2014</u>	<u>2013 (a)</u>	<u>2012 (a)</u>	<u>2011 (a)</u>	<u>2010 (a)</u>
Certificate of Title	14,210	14,639	16,282	17,294	19,300
Registration/Decal	24,458	25,284	26,329	28,156	30,691
Miscellaneous/Penalties	3,254	2,882	3,714	4,406	5,451
<b>Total All-Terrain Vehicle Financial Transaction Items</b>	<u><u>41,922</u></u>	<u><u>42,805</u></u>	<u><u>46,325</u></u>	<u><u>49,856</u></u>	<u><u>55,442</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-2.06%</u></u>	<u><u>-7.60%</u></u>	<u><u>-7.08%</u></u>	<u><u>-10.08%</u></u>	<u><u>0.70%</u></u>

(a) Fiscal Years 2010 thru 2013 financial transaction items were restated from prior year reports.

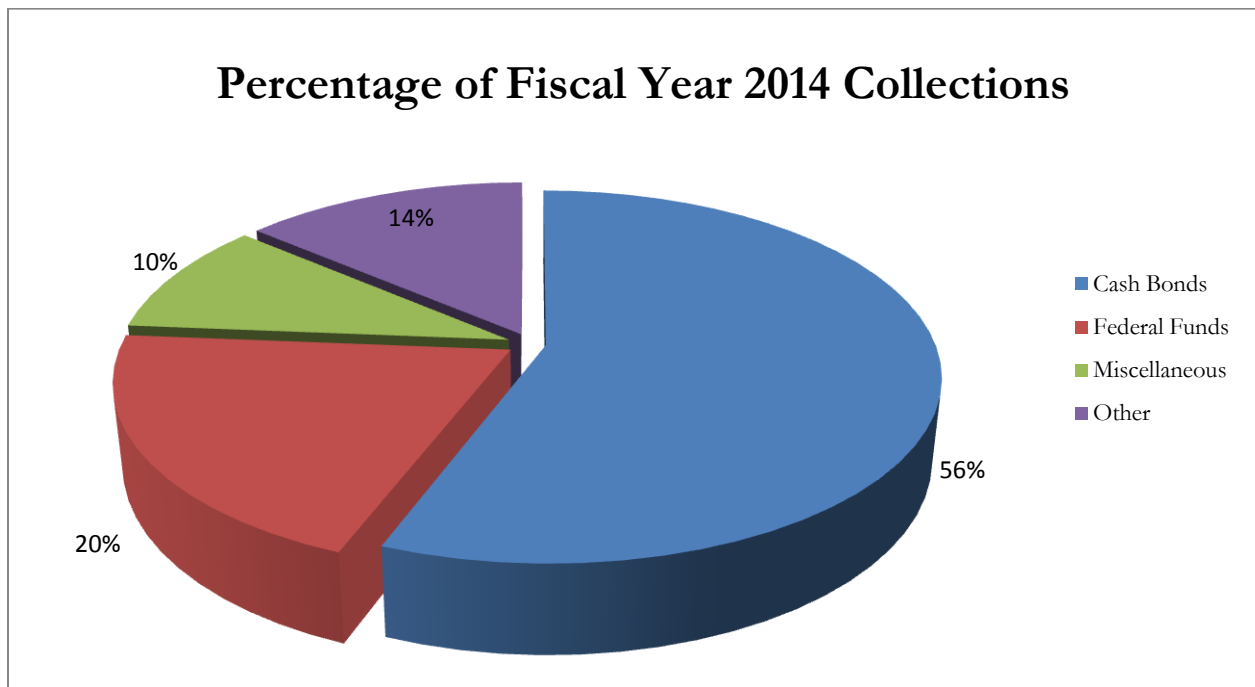
## OTHER RECEIPTS

# SUMMARY OF OTHER RECEIPTS

	FY14 Amount Collected	FY13 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$8,760,097	\$9,213,617	-4.9 %
Federal Funds	3,200,080	4,501,712	-28.9
Interest	55	39,308	-99.9
Recycling Receipts	22,804	36,001	-36.7
Refunds/Rebates *	2,089,299	11,777	17640.5
Unclaimed Property	52,475	49,319	6.4
All Other Miscellaneous Receipts **	1,553,476	1,385,171	12.2
<b>Total Other Receipts</b>	<b>\$15,678,286</b>	<b>\$15,236,905</b>	<b>2.9 %</b>

\*Fiscal Year 2014 Refunds/Rebates include the county stock reimbursement to General Revenue.

\*\*All Other Miscellaneous Receipts includes cancelled checks of \$1.5 million and \$1.3 million in Fiscal Years 2014 and 2013 respectively.



# Missouri Department of Revenue

## Non-State Funds Schedule

Fiscal Year Ended June 30, 2014

This statement provides fiscal year Department of Revenue non-state collection and distribution amounts by fund.



**DEPARTMENT OF REVENUE  
NON-STATE FUNDS FINANCIAL SCHEDULE  
CASH BASIS  
FISCAL YEAR 2014**

Description	Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	Compliance Clearing	County and Other Miscellaneous	Dept of Agriculture Non-State	Family Support Trust
<b>Collections</b>						
Collections	\$ 3,094,737	36,364,475	23,016,939	6,084,438	24,575,865	3,059,826,330
Interest	8	2	(4,855)	(4,293)	1	1,309
Total Collections	\$ 3,094,745	36,364,477	23,012,084	6,080,145	24,575,866	3,059,827,639
<b>Disbursements</b>						
Political Subdivisions	\$	5,174,225		7,264,432	25,094,821	
General Revenue	2,515,049	52,265	12,478,650			
Other State Funds		30,969,699	42,631			
Refunds to Taxpayers		4,903		120,016	77,204	
Transfers to Other Non-State Funds	437,936		17,929,306			
Protested Taxes and Interest						
Other Entities						3,060,745,993
Total Disbursements	\$ 2,952,985	36,201,092	30,450,587	7,384,448	25,172,025	3,060,745,993
Collections Over (Under) Disbursements	\$ 141,760	163,385	(7,438,503)	(1,304,303)	(596,159)	(918,354)
Beginning Balance July 1, 2013	271,360	735,186	12,661,166	12,078,754	1,588,323	12,720,630
<b>Ending Total Assets</b>	<b>\$ 413,120</b>	<b>898,571</b>	<b>5,222,663</b>	<b>10,774,451</b>	<b>992,164</b>	<b>11,802,276</b>

Description	Financial Institution Tax	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Riverboat Gaming Taxes and Fees	Sales and Use Non-State Tax	Total
<b>Collections</b>						
Collections	\$ 45,098,039	254,034,366	935,558,990	442,367,413	2,952,411,113	7,782,432,705
Interest	(18,856)	144	54	(33)	3,173	(23,346)
Total Collections	\$ 45,079,183	254,034,510	935,559,044	442,367,380	2,952,414,286	7,782,409,359
<b>Disbursements</b>						
Political Subdivisions	\$ 29,435,942	252,553,163		79,729,758	2,836,449,017	3,235,701,358
General Revenue	16,135,334		24,042,430		27,652,871	82,876,599
Other State Funds			557,591,337	359,062,346		947,666,013
Refunds to Taxpayers	2,542,010	15,451	1,650,257			4,409,841
Transfers to Other Non-State Funds			351,294,837			369,662,079
Protested Taxes and Interest					99,131	99,131
Other Entities						3,060,745,993
Total Disbursements	\$ 48,113,286	252,568,614	934,578,861	438,792,104	2,864,201,019	7,701,161,014
Collections Over (Under) Disbursements	\$ (3,034,103)	1,465,896	980,183	3,575,276	88,213,267	81,248,345
Beginning Balance July 1, 2013	52,634,917	21,650,390	17,402,439	6,997,918	286,063,727	424,804,810
<b>Ending Total Assets</b>	<b>\$ 49,600,814</b>	<b>23,116,286</b>	<b>18,382,622</b>	<b>10,573,194</b>	<b>374,276,994</b>	<b>506,053,155</b>

The MoDOT Non-State Fund is included in the Non-Appropriated Funds Sources and Application on page 117.

# Missouri Department of Revenue

## Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2014

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to counties throughout the state of Missouri.



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2014**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (i,k)	Statutory County Recorders Fee (l,j)	Total (Memorandum Only)
Adair County	\$	10,361		250,986	635,929	3,023,048	266,570		45,826	4,232,720
Andrew County		10,543		339	711,767	1,609,937	196,869		46,465	2,575,920
Atchison County		25,009			584,393	1,210,800	179,456			1,999,658
Audrain County		71,387		95,858	828,180	4,598,126			44,512	5,638,063
Barry County		39,080		14,625	1,265,530	5,280,730				6,599,965
Barton County		64,988		9,792	658,883	1,070,643			49,996	1,854,302
Bates County		66,110		926	892,658	1,244,110	365,740		46,810	2,616,354
Benton County				2,380	769,812	2,381,565	138,981		40,213	3,332,951
Bollinger County				26	545,652	999,651	44,694		48,982	1,639,005
Boone County		18,246	3,986	337,487	1,619,108	41,284,804				43,263,631
Buchanan County		35,977		235,720	575,308	14,224,150	851,803		22,045	15,945,003
Butler County		46,742		21,476	1,116,753	5,912,756			35,305	7,133,032
Caldwell County		46,267		6,079	552,791	810,354	107,866		50,368	1,573,725
Callaway County				51,864	1,530,722	3,384,557			35,248	5,002,391
Camden County		4,144		65,068	2,756,322	9,635,831	319,631		3,016	12,784,012
Cape Girardeau County		40,586		203,986	964,181	13,367,491			16,123	14,592,367
Carroll County		96,658		31,915	793,881	922,233	609,908			2,454,595
Carter County				41,171	313,946	485,921			51,535	892,573
Cass County		63,805		52,937	1,337,053	18,483,324	2,780,406		3,871	22,721,396
Cedar County				16,623	586,235	970,957			47,293	1,621,108
Chariton County		53,889		5,322	716,158	1,068,663	1,283,832			3,127,864
Christian County		7,966		35,660	1,380,178	10,984,851			10,192	12,418,847
Clark County		31,418		37,318	488,466	1,285,008				1,842,210
Clay County		117,896		587,896	841,305	26,258,161	3,624,604			31,429,862
Clinton County				46,335	656,047	1,105,125	117,332			1,924,839
Cole County		39,231	925,286	409,390	1,096,125	16,234,896	1,282,324		21,730	20,008,982
Cooper County		40,071		38,702	545,674	3,050,076	189,415			3,863,938
Crawford County		62,532		28,478	672,481	3,363,569			42,940	4,170,000
Dade County		29,739		526	533,081	780,350	70,411		50,833	1,464,940
Dallas County				32,888	675,974	2,346,117			46,573	3,101,552

See pages 42 and 43 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2014**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (i,k)	Statutory County Recorders Fee (l,j)	Total (Memorandum Only)
(continued from previous page)										
Daviess County	\$	10,594		11,036	658,506	864,411	85,559		49,717	1,679,823
DeKalb County				4,875	633,468	1,280,826	76,534		50,749	2,046,452
Dent County				56,524	629,040	1,584,128			48,541	2,318,233
Douglas County				2,151	673,996	894,539			48,700	1,619,386
Dunklin County		17,458		62,986	802,766	2,846,888	228,533		42,394	4,001,025
Franklin County		75,451		112,880	2,243,034	18,730,100			5,413	21,166,878
Gasconade County		15,951		11,819	548,627	2,308,791				2,885,188
Gentry County				34,347	499,988	495,809	44,690			1,074,834
Greene County		91,432	132,845	342,317	3,406,967	57,249,019				61,222,580
Grundy County		41,455		6,883	436,429	1,409,230				1,893,997
Harrison County				6,678	730,282	1,373,930	109,220			2,220,110
Henry County		18,873		7,293	766,138	2,435,023	174,639		43,954	3,445,920
Hickory County				18,448	453,959	909,519			48,265	1,430,191
Holt County		47,450		4,107	468,210	918,876	145,913			1,584,556
Howard County		14,354		59,801	383,624	1,601,204	64,449			2,123,432
Howell County		42,709		81,504	1,155,645	4,112,102			39,922	5,431,882
Iron County		43,578		5,529	410,555	771,977			50,731	1,282,370
Jackson County	2,142,282	152,205	194,040	2,345,533	985,619	100,152,571				105,972,250
Jasper County		92,615		80,572	1,354,149	15,850,323			37	17,377,696
Jefferson County		71,377		276,160	4,041,440	34,140,379				38,529,356
Johnson County		36,148		42,316	1,344,561	11,036,139	1,009,751		33,886	13,502,801
Knox County		17,822		115,336	459,051	588,726			52,549	1,233,484
Laclede County		36,118		46,577	816,568	3,885,785			40,402	4,825,450
Lafayette County		77,806		38,672	813,582	3,720,483	1,088,262		39,802	5,778,607
Lawrence County		59,246		1,145	1,018,783	3,809,435	317,790		37,720	5,244,119
Lewis County		21,855		166,653	443,678	1,513,865	335,348		49,954	2,531,353
Lincoln County		21,147		51,087	1,122,087	7,359,946			28,735	8,583,002
Linn County		34,783		14,390	610,600	1,937,288	135,667		48,916	2,781,644
Livingston County		36,532		106,008	554,002	1,471,787	108,893		49,396	2,326,618
Macon County		70,982		57,960	791,310	1,691,470	80,481		47,620	2,739,823

See pages 42 and 43 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2014**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (i,k)	Statutory County Recorders Fee (l,j)	Total (Memorandum Only)
(continued from previous page)										
Madison County	\$			2,783	334,990	2,045,221			49,264	2,432,258
Maries County				253	436,399	826,382	67,335			1,330,369
Marion County		52,716		119,246	544,834	4,259,019	485,196		42,391	5,503,402
McDonald County		21,198		14,517	723,377	4,788,662			46,033	5,593,787
Mercer County		21,834		23,847	383,854	620,647	130,453			1,180,635
Miller County				7,341	848,806	3,552,536	216,325		41,683	4,666,691
Mississippi County				2,761	384,724	1,653,463			48,592	2,089,540
Moniteau County		38,979		8,722	533,431	1,302,239	82,392			1,965,763
Monroe County		46,126		24,591	617,420	559,918	84,034		49,666	1,381,755
Montgomery County		26,717		17,046	574,564	1,744,643			49,114	2,412,084
Morgan County		6,712		1,652	1,255,407	2,100,537	69,457		38,563	3,472,328
New Madrid County		61,177		25,417	805,209	2,969,633			47,191	3,908,627
Newton County		66,454		95,010	1,159,750	7,764,670			29,449	9,115,333
Nodaway County				13,546	1,086,239	2,218,088	214,128		45,280	3,577,281
Oregon County		14,435		6,852	494,425	1,095,521			49,726	1,660,959
Osage County		24,048		14,624	556,416	1,859,391	181,656		47,779	2,683,914
Ozark County				2,394	660,449	1,017,010				1,679,853
Pemiscot County		36,179		69,259	568,556	1,838,741			48,421	2,561,156
Perry County		35,663		5,144	588,642	4,483,855	222,841		44,488	5,380,633
Pettis County		26,232		77,691	1,061,627	5,641,391	510,593		36,913	7,354,447
Phelps County		32,024		68,791	860,420	5,706,911			37,753	6,705,899
Pike County		61,177		41,994	584,232	3,202,579			47,104	3,937,086
Platte County		39,797		232,679	1,455,068	21,889,832	4,179,799		6,943	27,804,118
Polk County				1,311	876,372	3,778,835			40,405	4,696,923
Pulaski County		33,480		67,650	835,413	3,139,686				4,076,229
Putnam County		15,163			498,487	836,181	34,193		51,457	1,435,481
Ralls County		28,395		126	532,838	1,830,124	257,859			2,649,342
Randolph County		61,784		68,151	802,870	2,681,420	384,489		44,092	4,042,806
Ray County		95,890		6,082	742,366	2,284,792	331,532		43,573	3,504,235
Reynolds County					784,068	545,401			51,712	1,381,181

See pages 42 and 43 for an explanation of footnote references.

(continued on next page)



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2014**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (i,k)	Statutory County Recorders Fee (l,j)	Total (Memorandum Only)
(continued from previous page)										
Ripley County	\$			33,687	432,376	1,386,463			47,857	1,900,383
St. Charles County		61,096		560,591	3,700,632	83,322,105	7,611,385			95,255,809
St. Clair County		6,075		18,586	605,628	278,454			49,210	957,953
St. Francois County		39,120		94,189	798,741	8,303,917			25,129	9,261,096
St. Louis County	826,745	124,517	770,614	10,163,985	11,131,599	452,445,822		10,272,979		485,736,261
Ste. Genevieve County		51,321		17,631	733,613	3,426,130			44,839	4,273,534
Saline County		73,196		36,327	738,185	3,493,930	274,967		44,587	4,661,192
Schuyler County				12,070	283,881	625,795			52,921	974,667
Scotland County		10,301		44,155	447,570	550,045			52,213	1,104,284
Scott County		45,974		156,146	497,370	3,633,139	78,165		36,412	4,447,206
Shannon County				4,124	598,626	465,455				1,068,205
Shelby County		24,958		12,362	530,988	780,992	846,200		51,661	2,247,161
Stoddard County		65,261		21,249	1,046,320	2,739,674			40,597	3,913,101
Stone County		26,525		7,505	1,244,392	6,729,527	373,970			8,381,919
Sullivan County		18,195		24,305	493,874	1,256,106	91,710		51,415	1,935,605
Taney County		18,610		30,770	1,233,397	22,273,382				23,556,159
Texas County		17,771		63,697	945,670	2,871,742			43,900	3,942,780
Vernon County		96,598		65,191	934,658	1,950,913			45,466	3,092,826
Warren County		18,418		108,036	711,200	4,024,396	175,276		36,334	5,073,660
Washington County		47,187		30,210	555,187	3,700,610	254,201		42,868	4,630,263
Wayne County		32,691			537,592	1,385,796			47,623	2,003,702
Webster County		49,471		14,320	911,901	4,951,153			37,252	5,964,097
Worth County					227,474	251,418	20,255		53,881	553,028
Wright County		28,213		85,752	661,888	1,494,931			47,173	2,317,957
<b>TOTALS</b>	\$	<u>2,969,027</u>	<u>3,872,264</u>	<u>2,026,771</u>	<u>19,457,728</u>	<u>107,495,272</u>	<u>1,194,901,596</u>	<u>10,272,979</u>	<u>3,506,209</u>	<u>1,378,115,828</u>

(a) "Tax Distribution Summary - Cities" schedule beginning on page 44 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.  
(b) See page 107 for a description of county private car tax.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2014**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
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- (c) See page 108 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 108 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 7, 24, and 27 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (f) St. Louis County receives the general city sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 12 for a description of local sales tax.
- (h) See page 12 for a description of local option use tax.
- (i) See page 107 for a description of Statutory County Recorder's Fees.
- (j) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 12, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 24, 25, and 27 through 30.
- (k) See page 15 and 31 for a description of riverboat gaming gross receipt tax and admission fees.

# Missouri Department of Revenue

## Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2014

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
Adrian	\$			61,619	394,317			455,936
Advance				49,493	350,821	23,225		423,539
Agency				25,132	0			25,132
Airport Drive				25,647	386,188			411,835
Alba				20,393	7,780			28,173
Albany				63,566	341,957			405,523
Aldrich				2,939	0			2,939
Alexandria				5,842	6,854			12,696
Allendale				1,947	6,327			8,274
Allenville				4,262	0			4,262
Alma				14,771	0			14,771
Altamount				7,496	0			7,496
Altenburg				12,934	0			12,934
Alton				32,004	247,474			279,478
Amazonia				11,464	0			11,464
Amity				1,984	0			1,984
Amoret				6,981	0			6,981
Amsterdam				8,892	11,480			20,372
Anderson				72,054	323,686			395,740
Annada				1,066	0			1,066
Annapolis				12,676	74,756			87,432
Anniston				8,524	0			8,524
Appleton City				41,410	246,250			287,660
Arbela				1,506	0			1,506
Arbyrd				18,702	45,064			63,766
Arcadia				22,340	84,022			106,362
Archie				42,990	104,069			147,059
Arcola				2,021	0			2,021
Argyle				5,952	10,007			15,959
Arkoc				2,498	0			2,498

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	\$			10,435	0			10,435
Arnold				764,559	6,659,660			7,424,219
Arrow Point Village				3,160	0			3,160
Arrow Rock				2,058	21,561			23,619
Asbury				7,606	12,432			20,038
Ash Grove				54,086	189,171	14,658		257,915
Ashland				136,208	555,751			691,959
Atlanta				14,146	21,278			35,424
Augusta				9,296	47,718			57,014
Aurora				275,870	2,074,791	80,573		2,431,234
Auxvasse				36,119	135,092			171,211
Ava				109,973	1,015,501	38,648		1,164,122
Avilla				4,593	0			4,593
Avondale				16,167	18,962			35,129
Bagnell				3,417	9,302			12,719
Bakersfield				9,039	18,034			27,073
Baldwin Park				3,380	0			3,380
Ballwin	78,396			1,117,150	2,990,561			4,186,107
Baring				4,850	0			4,850
Barnard				8,120	0			8,120
Barnett				7,459	0			7,459
Bates City				8,047	80,676	12,939		101,662
Battlefield				205,396	334,894			540,290
Bell City				16,461	19,159			35,620
Bella Villa	1,880			26,786	43,725	8,591		80,982
Belle				56,769	242,398			299,167
Bellefontaine Neigh.	28,002			399,035	651,376			1,078,413
Bellerive	485			6,908	42,962			50,355
Bellflower				14,440	25,040			39,480
Bel-Nor	3,865			55,078	89,909	17,666		166,518

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bel-Ridge	\$ 7,057			100,567	482,674			590,298
Belton				849,363	7,496,191			8,345,554
Benton				31,710	72,109			103,819
Benton City				3,821	0			3,821
Berger				8,120	5,204			13,324
Berkeley	23,150			329,883	1,757,573			2,110,606
Bernie				71,944	183,429			255,373
Bertrand				30,166	15,471			45,637
Bethany				120,960	1,051,316			1,172,276
Bethel				4,483	7,093			11,576
Beverly Hills	1,480			21,091	43,623			66,194
Bevier				26,382	66,594			92,976
Big Lake				5,842	0			5,842
Bigelow				992	0			992
Billings				38,029	64,764			102,793
Birch Tree				24,949	80,600			105,549
Birmingham				6,724	9,724			16,448
Bismarck				56,805	113,646			170,451
Blackburn				9,149	8,685			17,834
Black Jack	17,866			254,596	415,597	81,660		769,719
Blackwater				5,952	20,102			26,054
Blairstown				3,564	3,559			7,123
Bland				19,805	51,616			71,421
Blodgett				7,826	0			7,826
Bloomfield				71,025	152,964	22,852		246,841
Bloomsdale				19,143	100,149			119,292
Blue Eye				6,136	26,573			32,709
Blue Springs				1,931,790	14,505,655			16,437,445
Blythedale				7,091	0			7,091
Bogard				6,026	0			6,026

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bolckow	\$			6,871	0			6,871
Bolivar				379,377	4,367,389			4,746,766
Bonne Terre				252,207	820,286			1,072,493
Boonville				305,669	2,703,876		3,543,593	6,553,138
Bosworth				11,207	0			11,207
Bourbon				59,965	254,401			314,366
Bowling Green				195,990	1,374,679			1,570,669
Bragg City				5,475	0			5,475
Brandsville				5,916	0			5,916
Branson				386,542	15,453,917			15,840,459
Branson West				17,563	1,581,987			1,599,550
Brashear				10,031	8,873			18,904
Braymer				32,261	56,154			88,415
Breckenridge				14,073	5,760			19,833
Breckenridge Hills	36,321			174,385	126,555	55,933		393,194
Brentwood	38,197			295,969	6,807,238			7,141,404
Bridgeton	29,781			424,388	5,338,215			5,792,384
Brimson				2,315	0			2,315
Bronaugh				9,149	0			9,149
Brookfield				166,889	1,287,755	75,572		1,530,216
Brookline Station					(j)			(j)
Brooklyn Heights				3,674	0			3,674
Browning				9,737	14,403	1,239		25,379
Brownington				3,931	0			3,931
Brumley				3,344	4,371			7,715
Brunswick				31,526	137,741			169,267
Bucklin				17,159	32,290	3,253		52,702
Buckner				113,023	352,294	32,953		498,270
Buffalo				113,317	1,198,631			1,311,948
Bull Creek Village				22,156	14,701			36,857

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bunceton	\$			13,007	8,514			21,521
Bunker				14,955	44,757			59,712
Burgess				703	0			703
Burlington Junct.				19,731	0			19,731
Butler				155,021	1,673,069			1,828,090
Butterfield				17,269	3,619			20,888
Byrnes Mill				102,184	185,709			287,893
Cabool				78,852	459,235			538,087
Cainsville				10,656	5,460			16,116
Cairo				10,729	0			10,729
Caledonia				4,777	20,847			25,624
Calhoun				17,233	36,897			54,130
California				157,189	769,248			926,437
Callao				10,729	39,016			49,745
Calverton Park	3,334			47,509	77,553			128,396
Camden				7,018	0			7,018
Camden Point				17,416	0			17,416
Camdenton				136,612	2,907,108			3,043,720
Cameron				364,973	2,804,917			3,169,890
Campbell				73,193	145,718			218,911
Canalou				12,419	0			12,419
Canton				87,339	373,294			460,633
Cape Girardeau				1,394,086	25,934,774		2,974,548	30,303,408
Cardwell				26,198	22,668			48,866
Carl Junction				273,555	621,382			894,937
C Carrollton				139,037	693,334			832,371
Cartersville				69,482	151,147	13,332		233,961
Carthage				528,298	5,069,929			5,598,227
Caruthersville				226,634	801,329		1,463,163	2,491,126
Carytown				9,957	0			9,957

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cassville	\$			120,004	1,656,351			1,776,355
Catron				2,462	0			2,462
Cedar Hill Lakes				8,708	0			8,708
Center				18,666	69,425			88,091
Centertown				10,215	21,327			31,542
Centerview				9,810	0			9,810
Centerville				7,018	6,018			13,036
Centralia				147,966	769,905			917,871
Chaffee				108,577	349,552			458,129
Chain of Rocks				3,417	0			3,417
Chain-O-Lakes				4,630	0			4,630
Chamois				14,550	23,700			38,250
Champ	33			478	0			511
Charlack	3,514			50,081	81,752			135,347
Charleston				218,514	804,166			1,022,680
Chesterfield	122,436			1,744,729	12,119,772			13,986,937
Chilhowee				11,942	14,680			26,622
Chillicothe				349,615	4,038,265			4,387,880
Chula				7,716	0			7,716
Clarence				29,872	84,055			113,927
Clark				10,950	15,912	4,046		30,908
Clarksburg				12,272	8,150			20,422
Clarksdale				9,957	0			9,957
Clarkson Valley	6,787			96,709	0			103,496
Clarksville				16,241	33,336			49,577
Clarkton				47,326	71,286			118,612
Claycomo				52,543	415,844			468,387
Clayton	100,488			585,655	2,574,918			3,261,061
Clearmont				6,246	0			6,246
Cleveland				24,287	97,252			121,539

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Clever	\$			78,594	218,816			297,410
Cliff Village				1,470	0			1,470
Clifton Hill				4,189	0			4,189
Climax Springs				4,556	5,957			10,513
Clinton				330,986	3,823,091	258,434		4,412,511
Clyde				3,013	0			3,013
Cobalt City				8,304	0			8,304
Coffey				6,099	0			6,099
Cole Camp				41,189	189,593	13,221		244,003
Collins				5,842	61,517	4,783		72,142
Columbia				3,986,671	44,068,807			48,055,478
Commerce				2,462	0			2,462
Conception Junct.				7,275	0			7,275
Concordia				90,022	650,473			740,495
Coney Island				2,756	0			2,756
Conway				28,954	135,190			164,144
Cool Valley	3,084			43,945	74,221			121,250
Cooter				17,233	0			17,233
Corder				14,844	13,058	8,554		36,456
Corning				551	0			551
Cosby				4,556	0			4,556
Cottleville				112,986	1,108,604			1,221,590
Country Club Village				89,985	52,992			142,977
Country Club Hills	3,285			46,811	128,315			178,411
Country Life Acres	191			2,719	0			2,910
Cowgill				6,908	0			6,908
Craig				9,112	14,701			23,813
Crane				53,719	175,732	19,100		248,551
Creighton				12,823	13,145			25,968
Crestwood	31,111			437,689	2,834,673			3,303,473

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See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Creve Coeur	\$ 45,982			655,247	1,914,216			2,615,445
Crocker				40,785	166,954			207,739
Cross Timbers				7,937	0			7,937
Crystal City				178,390	1,392,682			1,571,072
Crystal Lake Park	1,212			17,269	28,190			46,671
Crystal Lakes				13,154	6,714			19,868
Cuba				123,311	1,398,482			1,521,793
Curryville				8,267	10,105			18,372
Dadeville				8,598	0			8,598
Dalton				625	0			625
Dardenne Prairie				422,330	1,559,169			1,981,499
Darlington				4,446	0			4,446
Dearborn				18,225	56,224			74,449
Deepwater				15,910	16,470			32,380
Deerfield				2,976	0			2,976
DeKalb				8,084	0			8,084
Dellwood	12,957			184,636	473,246			670,839
Delta				16,094	33,977			50,071
Dennis Acres				2,792	0			2,792
Denver				1,433	0			1,433
Des Arc				6,504	0			6,504
Desloge				185,702	2,619,569			2,805,271
De Soto				235,158	1,735,768			1,970,926
Des Peres	21,590			307,653	6,773,004	586,334		7,688,581
De Witt				4,556	0			4,556
Dexter				288,951	2,931,613	114,108		3,334,672
Diamond				33,143	204,923			238,066
Diehlstadt				5,916	0			5,916
Diggins				10,986	7,779			18,765
Dixon				56,916	256,929			313,845

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Doniphan	\$			73,377	766,427			839,804
Doolittle				23,148	69,593			92,741
Dover				3,785	0			3,785
Downing				12,309	0			12,309
Drexel				35,457	189,243			224,700
Dudley				8,524	39,758			48,282
Duenweg				41,189	210,073			251,262
Duquesne				64,779	415,721			480,500
Dutchtown				3,454	3,664			7,118
Eagleville				11,611	253,252			264,863
East Lynne				11,133	17,991			29,124
Easton				8,598	11,789			20,387
East Prairie				116,697	639,838			756,535
Edgar Springs				7,643	24,929			32,572
Edgerton				20,062	16,903			36,965
Edina				43,210	139,293			182,503
Edmundson	2,150			30,644	542,202	49,359		624,355
Eldon				167,808	1,902,211			2,070,019
El Dorado Springs				132,019	776,383			908,402
Ellington				36,266	414,833			451,099
Ellisville	23,549			335,578	2,336,857			2,695,984
Ellsinore				16,388	124,763			141,151
Elmer				2,939	0			2,939
Elmira				1,837	0			1,837
Elmo				6,173	0			6,173
Elsberry				71,062	211,323	26,829		309,214
Emerald Beach				8,377	0			8,377
Eminence				22,046	173,303			195,349
Emma				8,561	11,058			19,619
Eolia				19,180	32,490			51,670

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Essex	\$			17,343	11,544	2,745		31,632
Ethel				2,278	0			2,278
Eureka	26,272			374,380	2,233,936			2,634,588
Everton				11,721	29,083			40,804
Ewing				16,755	33,726			50,481
Excelsior Estates				5,401	0			5,401
Excelsior Springs				407,265	4,003,653	463,429		4,874,347
Exeter				28,366	18,116			46,482
Fairfax				23,442	35,712	5,446		64,600
Fair Grove				51,184	290,566			341,750
Fair Play				17,453	52,002			69,455
Fairview				14,073	11,161			25,234
Farber				11,831	7,816			19,647
Farley				9,884	0			9,884
Farmington				596,715	6,575,072			7,171,787
Fayette				98,766	243,980	13,743		356,489
Fenton	10,371			147,782	3,702,759			3,860,912
Ferguson	54,671			779,073	3,193,452			4,027,196
Ferrelview				16,571	13,537			30,108
Festus				426,298	5,719,112			6,145,410
Fidelity				9,443	0			9,443
Fillmore				6,761	0			6,761
Fisk				12,566	30,683			43,249
Fleming				4,703	0			4,703
Flemington				5,438	0			5,438
Flint Hill				19,290	74,682			93,972
Flordell Hills	2,119			30,203	49,303	9,688		91,313
Florissant	134,488			1,916,468	6,452,227			8,503,183
Foley				5,916	3,712			9,628
Fordland				29,395	24,127			53,522

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Forest City	\$			9,847	10,270			20,117
Foristell				18,555	441,919	51,536		512,010
Forsyth				82,857	649,926			732,783
Fortescue				1,176	0			1,176
Foster				4,299	0			4,299
Fountain N' Lakes				6,063	0			6,063
Frankford				11,868	10,309			22,177
Franklin				3,491	3,183			6,674
Fredericktown				146,423	1,312,667			1,459,090
Freeburg				16,057	114,392			130,449
Freeman				17,710	32,461			50,171
Freistatt				5,989	0			5,989
Fremont Hills				30,350	30,697	7,470		68,517
Frohna				9,333	0			9,333
Frontenac	8,978			127,941	2,293,881			2,430,800
Fulton				469,949	3,028,177			3,498,126
Gainesville				28,403	261,991			290,394
Galena				16,167	22,362			38,529
Gallatin				65,624	210,786	25,376		301,786
Galt				9,296	0			9,296
Garden City				60,333	222,267			282,600
Gasconade				8,194	1,866			10,060
Gentry				2,645	0			2,645
Gerald				49,420	248,086			297,506
Gerster				919	275			1,194
Gibbs				3,931	0			3,931
Gideon				40,161	39,851			80,012
Gilliam				7,238	8,423			15,661
Gilman City				14,073	21,214			35,287
Ginger Blue					54			54

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Gladstone	\$			933,653	7,906,236	504,385		9,344,274
Glasgow				40,528	184,660	9,960		235,148
Glenaire				20,025	0			20,025
Glenallen				3,123	0			3,123
Glendale	15,277			217,705	486,628	69,828		789,438
Glen Echo Park	412			5,879	0			6,291
Glenwood				7,202	0			7,202
Golden City				28,109	78,833			106,942
Goodman				45,856	69,334			115,190
Gordonville				14,367	6,273			20,640
Gower				56,071	106,109	14,200		176,380
Graham				6,283	0			6,283
Grain Valley				472,301	1,761,950			2,234,251
Granby				78,411	233,791			312,202
Grand Falls Plaza				4,189	0			4,189
Grandin				8,929	10,989			19,918
Grand Pass				2,425	0			2,425
Grandview				899,298	5,849,912			6,749,210
Granger				1,249	0			1,249
Grant City				31,563	167,523			199,086
Grantwood	2,225			31,710	93,723	10,171		137,829
Gravois Mills				5,291	28,042			33,333
Green Castle				10,104	3,119			13,223
Green City				24,140	63,291			87,431
Greendale	1,679			23,920	45,500			71,099
Greenfield				50,375	154,533			204,908
Green Park	6,761			96,341	431,187			534,289
Green Ridge				17,490	39,224			56,714
Greentop				16,241	34,119			50,360
Greenville				18,776	98,720			117,496

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Greenwood	\$			191,838	420,238			612,076
Guilford				3,123	0			3,123
Gunn City				4,336	0			4,336
Hale				15,395	63,527			78,922
Half Way				6,357	8,700			15,057
Hallsville				54,785	86,795			141,580
Halltown				6,357	0			6,357
Hamilton				66,469	265,265			331,734
Hanley Hills	5,417			77,198	126,017			208,632
Hannibal				658,297	6,373,474			7,031,771
Hardin				20,907	23,126			44,033
Harris				2,241	0			2,241
Harrisburg				9,774	22,108			31,882
Harrisonville				368,133	3,840,645			4,208,778
Hartsburg				3,785	4,717			8,502
Hartville				22,524	103,994			126,518
Harwood				1,727	0			1,727
Hawk Point				24,581	45,793			70,374
Hayti				107,989	839,664			947,653
Hayti Heights				23,001	13,956			36,957
Haywood City				7,569	0			7,569
Hazelwood	66,275			944,419	6,157,326	1,603,760		8,771,780
Henrietta				13,558	26,663			40,221
Herculaneum				127,426	1,287,178			1,414,604
Hermann				89,323	952,930			1,042,253
Hermitage				17,159	183,977	10,191		211,327
Higbee				20,870	35,190			56,060
Higginsville				176,259	1,329,781			1,506,040
High Hill				7,165	8,560			15,725
Highlandville				33,473	72,211			105,684

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Hillsboro	\$			103,653	428,182			531,835
Hillsdale	3,811			54,307	88,650			146,768
Hoberg				2,058	0			2,058
Holcomb				23,332	40,991			64,323
Holden				82,746	367,733	34,802		485,281
Holland				8,414	0			8,414
Holliday				5,034	0			5,034
Hollister				162,627	1,963,414			2,126,041
Holt				16,424	111,512			127,936
Holts Summit				119,306	959,377	104,263		1,182,946
Homestead				6,797	0			6,797
Homestown				5,548	1,635			7,183
Hopkins				19,547	32,296			51,843
Hornersville				24,361	30,141			54,502
Houston				76,463	1,064,491			1,140,954
Houston Lake				8,635	0			8,635
Houstonia				8,084	0			8,084
Howardville				14,073	3,801	563		18,437
Hughesville				6,724	0			6,724
Humansville				38,507	89,684			128,191
Hume				12,346	20,030			32,376
Humphreys				4,336	0			4,336
Hunnewell				6,761	4,000			10,761
Huntleigh	861			12,272	0			13,133
Huntsdale				1,140	479			1,619
Huntsville				57,467	108,388	6,056		171,911
Hurdland				5,989	0			5,989
Hurley				6,540	4,721			11,261
Iatan				1,653	0			1,653
Iberia				27,043	199,186			226,229

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Independence	\$			4,292,745	38,644,219			42,936,964
Indian Point				19,401	306,137			325,538
Innsbrook				20,282	30,186			50,468
Ionia				3,233	0			3,233
Irondale				16,351	13,625			29,976
Iron Mtn. Lake				27,080	14,326			41,406
Ironton				53,645	442,737			496,382
Jackson				505,517	4,087,896			4,593,413
Jacksonville				5,548	0			5,548
Jameson				4,887	0			4,887
Jamesport				19,254	76,826			96,080
Jamestown				14,183	0			14,183
Jane					13,138			13,138
Jasper				34,208	127,435			161,643
Jefferson City				1,582,874	19,070,615			20,653,489
Jennings	37,935			540,571	1,735,602			2,314,108
Jerico Springs				8,377	0			8,377
Jonesburg				28,219	96,819			125,038
Joplin				1,865,578	32,788,023			34,653,601
Josephville				13,816	10,967			24,783
Junction City				12,015	0			12,015
Kahoka				76,353	263,587			339,940
Kansas City				16,894,191	204,423,837	34,935,357	14,183,390	270,436,775
Kearney				307,947	1,987,130			2,295,077
Kelso				21,532	138,841			160,373
Kennett				401,680	4,081,241			4,482,921
Keytesville				17,306	29,245			46,551
Kidder				11,868	7,140			19,008
Kimberling City				88,184	635,167	42,513		765,864
Kimmswick				5,769	69,840			75,609

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
King City	\$			37,221	155,712			192,933
Kingdom City				4,703	547,860			552,563
Kingston				12,787	0			12,787
Kingsville				9,884	0			9,884
Kinloch	768			10,950	18,346			30,064
Kirbyville				7,606	14,536			22,142
Kirksville				643,195	5,787,188	427,872		6,858,255
Kirkwood	71,011			1,011,916	4,513,736	324,567		5,921,230
Knob Noster				99,538	397,398	49,526		546,462
Knox City				7,937	0			7,937
Koshkonong				7,790	40,616			48,406
La Belle				24,251	35,832			60,083
Laclede				12,676	18,069			30,745
Ladonia				18,849	108,339			127,188
Ladue	21,971			313,091	1,719,243			2,054,305
La Grange				34,208	44,253		1,771,099	1,849,560
Lake Annette				3,674	0			3,674
Lake Lafayette				12,015	0			12,015
Lake Lotawana				71,246	268,601			339,847
Lake Mykee				12,860	0			12,860
Lake Ozark				58,275	2,426,372			2,484,647
Lake St. Louis				534,434	4,548,428			5,082,862
Lakeshire	3,692			52,617	85,891			142,200
Lakeside					(j)			(j)
Lake Tapawingo				26,823	0			26,823
Lake Tekakwitha				9,333				9,333
Lake Waukomis				31,967	0			31,967
Lake Winnebago				41,557	23,556			65,113
Lamar				166,522	1,357,856			1,524,378
Lamar Heights				6,540	80,353			86,893

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
La Monte	\$			41,888	90,051			131,939
Lanagan				15,395	10,774			26,169
Lancaster				26,749	70,916			97,665
La Plata				50,192	146,244			196,436
Laredo				7,275	0			7,275
La Russell				4,189	0			4,189
Lathrop				76,647	199,145			275,792
Laurie				34,723	727,126			761,849
Lawson				90,867	360,262			451,129
Leadington				15,506	387,142	40,269		442,917
Leadwood				47,105	58,066			105,171
Leasburg				12,419	0			12,419
Leawood				25,059	0			25,059
Lebanon				531,826	6,280,483			6,812,309
Lee's Summit				3,357,035	30,244,735			33,601,770
Leeton				20,797	43,538			64,335
Leonard				2,241	0			2,241
Leslie				6,283	0			6,283
Levasy				3,050	1,640			4,690
Lewis & Clark Village				4,850	0			4,850
Lewistown				19,621	62,742			82,363
Lexington				173,650	847,497			1,021,147
Liberal				27,888	35,943			63,831
Liberty				1,071,037	10,121,708			11,192,745
Licking				114,787	478,404			593,191
Lilbourn				43,725	66,295	2,345		112,365
Lincoln				43,725	138,139	15,028		196,892
Linn				53,609	227,047			280,656
Linn Creek				8,965	261,577	28,573		299,115
Linneus				10,215	0			10,215

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Livonia	\$			2,719	0			2,719
Loch Lloyd Village				22,046	0			22,046
Lock Springs				2,094	0			2,094
Lockwood				34,392	89,066	11,757		135,215
Lohman				5,989	0			5,989
Loma Linda				26,639	34,291			60,930
Lone Jack				38,581	142,151			180,732
Longtown				3,748	0			3,748
Louisburg				4,483	0			4,483
Louisiana				123,605	528,177	81,785		733,567
Lowry City				23,516	117,990	6,724		148,230
Lucerne				3,123	0			3,123
Ludlow				5,034	0			5,034
Lupus				1,212	0			1,212
Luray				3,638	0			3,638
Lutesville					(j)			(j)
MacKenzie	345			4,924	0			5,269
Macks Creek					(j)			(j)
Macon				201,024	1,381,397			1,582,421
Madison				20,356	23,652			44,008
Maitland				12,603	18,114			30,717
Malden				157,078	1,021,524			1,178,602
Malta Bend				9,186	27,959			37,145
Manchester	46,655			664,837	3,810,066			4,521,558
Mansfield				47,620	197,380			245,000
Maplewood	66,599			295,638	3,855,109	124,143		4,341,489
Marble Hill				54,270	519,525			573,795
Marceline				82,048	309,589			391,637
Marionville				81,754	399,234			480,988
Marlborough	10,036			80,064	204,129			294,229

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Marquand	\$			7,459	20,745			28,204
Marshall				480,054	2,362,323	112,791		2,955,168
Marshfield				243,720	2,386,035			2,629,755
Marston				18,482	175,728	3,151		197,361
Marthasville				41,741	159,380	27,439		228,560
Martinsburg				11,170	39,916			51,086
Maryland Hgts.	70,836			1,009,418	3,824,470		10,193,468	15,098,192
Maryville				439,893	3,984,793			4,424,686
Matthews				23,075	519,341			542,416
Maysville				40,932	134,854			175,786
Mayview				7,790	0			7,790
McBaine				367	0			367
McCord Bend				10,913	0			10,913
McFall				3,417	0			3,417
McKittrick				2,241	0			2,241
Meadville				16,975	0			16,975
Memphis				66,947	330,006			396,953
Mendon				6,283	0			6,283
Mercer				11,684	0			11,684
Merriam Woods				64,705	40,222			104,927
Merwin				2,131	0			2,131
Meta				8,414	31,077			39,491
Metz				1,800	0			1,800
Mexico				424,130	3,239,395			3,663,525
Miami				6,430	0			6,430
Middletown				6,136	15,238			21,374
Milan				72,017	203,361			275,378
Milford				955	0			955
Millard				3,270	0			3,270
Miller				25,684	110,958			136,642

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
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City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Mill Spring	\$			6,944	4,371			11,315
Milo				3,307	0			3,307
Mindenmines				13,411	0			13,411
Miner				36,156	1,097,998	33,359		1,167,513
Mineral Point				12,897	0			12,897
Miramiquoa Park				4,409	0			4,409
Missouri City				9,810	0			9,810
Moberly				513,454	5,626,036	931,947		7,071,437
Mokane				6,797	10,564			17,361
Moline Acres	7,847			89,728	175,612			273,187
Monett				326,025	3,096,574			3,422,599
Monroe City				92,998	668,548	74,155		835,701
Montgomery City				104,131	455,494			559,625
Monticello				3,601	0			3,601
Montrose				14,109	37,850			51,959
Mooresville				3,344	0			3,344
Morehouse				35,751	32,102			67,853
Morley				25,610	21,249			46,859
Morrison				5,107	4,554			9,661
Morrisville				14,256	15,015			29,271
Mosby				6,981	70,362			77,343
Moscow Mills				92,189	385,090			477,279
Mound City				42,586	249,709			292,295
Mountain Grove				175,965	1,786,109			1,962,074
Mountain View				99,906	1,053,612			1,153,518
Moundville				4,556	0			4,556
Mount Leonard				3,197	0			3,197
Mount Moriah				3,197	0			3,197
Mount Vernon				168,102	1,064,555			1,232,657
Napoleon				8,157	0			8,157

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
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City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Naylor	\$			23,222	37,901	4,250		65,373
Neck City				6,834	0			6,834
Neelyville				17,747	19,257			37,004
Nelson				7,055	0			7,055
Neosho				434,859	5,402,064			5,836,923
Nevada				308,131	3,801,959			4,110,090
Newark				3,454	0			3,454
New Bloomfield				24,581	36,007			60,588
Newburg				17,269	21,627			38,896
New Cambria				7,165	9,491	3,971		20,627
New Florence				28,256	165,395			193,651
New Franklin				40,014	99,525			139,539
New Hampton				10,692	0			10,692
New Haven				76,757	487,328			564,085
New London				35,788	157,874			193,662
New Madrid				114,493	555,029	110,240		779,762
New Melle				17,453	95,618	6,698		119,769
Newtonia				7,312	0			7,312
Newtown				6,724	0			6,724
Niangua				14,881	18,100			32,981
Nixa				698,935	3,250,132			3,949,067
Noel				67,314	361,283			428,597
Norborne				26,014	47,676			73,690
Normandy	38,197			184,011	219,840	59,021		501,069
North Kansas City				154,654	4,659,870		7,529,279	12,343,803
North Lilbourn				1,800	0			1,800
Northmoor				11,942	90,629			102,571
Northwoods	10,899			155,315	355,309			521,523
Norwood				24,434	51,633			76,067
Norwood Court	2,473			35,237	34,135			71,845



**DEPARTMENT OF REVENUE  
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City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Novelty	\$			5,107	0			5,107
Novinger				16,755	18,013			34,768
Oak Grove				286,416	1,998,803			2,285,219
Oak Grove Village				18,702	301,954			320,656
Oakland	3,561			50,743	130,190			184,494
Oak Ridge				8,929	0			8,929
Oaks				4,740	2,726			7,466
Oakview				13,779	138,037	4,433		156,249
Oakwood				6,797	0			6,797
Oakwood Park				6,908	0			6,908
Odessa				194,741	1,193,508			1,388,249
O'Fallon				2,914,826	21,090,759			24,005,585
Old Appleton				3,123	0			3,123
Old Monroe				9,737	47,258			56,995
Olean				4,703	0			4,703
Olivette	21,341			284,285	1,207,417	165,671		1,678,714
Olympian Village				28,439	0			28,439
Oran				47,546	106,068			153,614
Oregon				31,489	0			31,489
Oronogo				87,486	201,184			288,670
Orrick				30,754	56,037			86,791
Osage Beach				159,871	8,686,881			8,846,752
Osborn				15,542	0			15,542
Osceola				34,796	134,483			169,279
Osgood				1,764	0			1,764
Otterville				16,681	35,977			52,658
Overland	62,016			590,174	863,976			1,516,166
Owensville				98,326	1,477,937			1,576,263
Ozark				654,769	5,058,382			5,713,151
Pacific	18,054			257,278	1,135,241			1,410,573

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Pagedale	\$ 8,519			121,401	307,014			436,934
Palmyra				132,093	775,084	184,441		1,091,618
Paris				44,827	240,340			285,167
Park Hills				321,836	1,743,513			2,065,349
Parkdale				6,246	0			6,246
Parkville				204,073	1,530,918			1,734,991
Parkway				16,130	48,426			64,556
Parma				26,198	45,839	6,285		78,322
Parnell				7,018	0			7,018
Pasadena Hills	2,398			34,171	55,781	10,960		103,310
Pasadena Park	1,212			17,269	28,190			46,671
Pascola				3,968	0			3,968
Passaic				1,249	0			1,249
Pattonsburg				12,787	15,901	3,876		32,564
Paynesville				2,829	0			2,829
Peculiar				169,314	973,010	95,175		1,237,499
Penermon				2,352	0			2,352
Perry				25,463	126,660			152,123
Perryville				302,215	2,958,123	151,827		3,412,165
Pevely				201,501	1,134,065			1,335,566
Phillipsburg				7,422	16,210			23,632
Pickering				5,879	0			5,879
Piedmont				72,642	1,080,616			1,153,258
Pierce City				47,473	196,951			244,424
Pierpont Village					3,035			3,035
Pilot Grove				28,219	63,768	11,101		103,088
Pilot Knob				27,411	132,329			159,740
Pine Lawn	30,151			120,335	235,178			385,664
Pineville				29,064	130,864	301,345		461,273
Plato					4,124			4,124

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Platte City	\$			172,364	2,122,575			2,294,939
Platte Woods				14,146	123,802			137,948
Plattsburg				85,208	326,829	36,105		448,142
Pleasant Hill				298,100	1,734,845			2,032,945
Pleasant Hope				22,560	51,620	3,798		77,978
Pleasant Valley				108,797	1,001,913			1,110,710
Pocahontas				4,189	0			4,189
Pollock				3,270	0			3,270
Polo				21,127	97,727			118,854
Poplar Bluff				625,485	9,727,834			10,353,319
Portage Des Sioux				12,052	17,557			29,609
Portageville				118,608	493,530			612,138
Potosi				97,738	807,763			905,501
Powersville				2,205	0			2,205
Prairie Home				10,288	0			10,288
Prathersville				4,556	0			4,556
Preston				8,194	14,003			22,197
Princeton				42,843	91,499			134,342
Purcell				14,991	7,422			22,413
Purdin				6,981	0			6,981
Purdy				40,344	109,585			149,929
Puxico				32,371	159,568			191,939
Queen City				21,973	99,653			121,626
Qulin				16,828	56,454			73,282
Randolph				1,911	58,152			60,063
Ravenwood				16,167	0			16,167
Raymondville				13,338	0			13,338
Raymore				705,696	5,897,484			6,603,180
Raytown				1,084,889	8,181,750			9,266,639
Rea				1,837	0			1,837

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Redings Mill	\$			5,548	2,470			8,018
Reeds				3,491	0			3,491
Reeds Spring				33,547	97,262			130,809
Renick				6,320	0			6,320
Rensselaer Village				8,377	0			8,377
Republic				542,004	4,435,397			4,977,401
Revere				2,903	0			2,903
Rhineland				5,218	6,855			12,073
Richards				3,527	0			3,527
Rich Hill				51,294	159,822			211,116
Richland				68,453	386,690			455,143
Richmond				213,002	1,897,932			2,110,934
Richmond Heights	75,957			316,104	5,526,827			5,918,888
Ridgely				3,821	0			3,821
Ridgeway				17,049	15,553			32,602
Risco				12,713	9,185			21,898
Ritchey				3,013	0			3,013
River Bend				367	15,504			15,871
Riverside				107,916	1,086,155	313,730	6,440,735	7,948,536
Riverview	7,364			104,939	171,301	33,659		317,263
Rocheport				8,782	33,261			42,043
Rockaway Beach				30,901	62,655			93,556
Rock Hill	22,705			170,306	940,831			1,133,842
Rock Port				48,428	379,093	44,911		472,432
Rockville				6,099	9,124			15,223
Rogersville				112,913	673,303			786,216
Rolla				718,666	8,994,509			9,713,175
Roscoe				4,556	0			4,556
Rosebud				15,028	70,748			85,776
Rosendale				5,254	0			5,254

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Rothville	\$			3,638	0			3,638
Rush Hill				5,548	0			5,548
Rushville				11,133	0			11,133
Russellville				29,652	42,760			72,412
Rutledge				4,005	17,767			21,772
St. Ann	42,370			478,401	1,760,368			2,281,139
St. Charles				2,417,503	16,154,168		11,775,080	30,346,751
St. Clair				173,576	1,009,203			1,182,779
St. Elizabeth				12,346	23,903			36,249
St. James				154,911	910,148			1,065,059
St. John	21,683			239,457	753,872			1,015,012
St. Joseph				2,821,167	30,673,737		1,958,536	35,453,440
St. Louis		42,061	2,400,770	12,320,285	164,539,072	31,367,137	7,623,888	218,293,213
St. Martins				41,888	81,184			123,072
St. Mary				13,228	35,990			49,218
St. Paul				67,204	0			67,204
St. Peters				1,931,790	26,911,549			28,843,339
St. Robert				159,467	4,871,873			5,031,340
St. Thomas				9,664	15,076			24,740
Ste. Genevieve				162,039	1,153,047	132,647		1,447,733
Saginaw				10,913	18,539			29,452
Salem				181,880	1,691,993			1,873,873
Salisbury				59,451	289,304			348,755
Sarcoixie				48,869	311,851			360,720
Saddlebrooke				7,422	7,664			15,086
Savannah				185,812	824,040			1,009,852
Schell City				9,149	0			9,149
Scotsdale				8,157	10,239			18,396
Scott City				167,734	791,091			958,825
Sedalia				785,834	10,557,574			11,343,408

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Sedgewickville	\$			6,357	0			6,357
Seligman				31,269	170,810			202,079
Senath				64,926	141,593			206,519
Seneca				85,833	401,728			487,561
Seymour				70,584	339,542			410,126
Shelbina				62,611	399,343			461,954
Shelbyville				20,282	37,049	798		58,129
Sheldon				19,952	35,895			55,847
Sheridan				7,165	0			7,165
Shoal Creek Drive				12,382	10,246			22,628
Shoal Creek Estates				3,527	0			3,527
Shrewsbury	96,985			229,794	1,270,429			1,597,208
Sibley				13,117	0			13,117
Sikeston				599,581	7,177,566			7,777,147
Silex				6,871	28,256	4,147		39,274
Silver Creek					(j)			(j)
Skidmore				10,435	14,929			25,364
Slater				68,196	230,166	10,934		309,296
Smithton				20,944	16,955			37,899
Smithville				309,564	1,199,011	133,088		1,641,663
South Gifford				1,837	0			1,837
South Gorin				3,344	0			3,344
South Greenfield				3,307	0			3,307
South Lineville				1,029	0			1,029
South West City				35,641	242,866	61,484		339,991
Sparta				64,522	178,492			243,014
Spickard				9,333	4,075			13,408
Springfield				5,860,517	81,946,391	6,574,487		94,381,395
Stanberry				43,541	126,021			169,562
Stark City				5,107	0			5,107

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Steele	\$			79,807	363,442			443,249
Steelville				60,333	486,546			546,879
Stella				5,805	3,990			9,795
Stewartsville				27,558	117,857			145,415
Stockton				66,836	590,875	36,523		694,234
Stotesbury				661	0			661
Stotts City				8,084	0			8,084
Stoutland				7,055	8,167			15,222
Stoutsville				1,323	0			1,323
Stover				40,197	157,701			197,898
Strafford				86,641	551,268			637,909
Strasburg				5,181	4,257			9,438
Sturgeon				32,040	90,765			122,805
Sugar Creek				122,907	689,778	67,099		879,784
Sullivan				260,181	2,873,392			3,133,573
Summersville				18,445	79,131			97,576
Sumner				3,748	0			3,748
Sunrise Beach				15,836	583,760	84,241		683,837
Sunset Hills	21,907			312,173	2,000,632			2,334,712
Sweet Springs				54,527	292,611			347,138
Sycamore Hills	1,722			24,545	0			26,267
Syracuse				6,320	0			6,320
Tallapoosa				6,173	0			6,173
Taneyville				14,550	7,152			21,702
Taos				32,261	27,041			59,302
Tarkio				58,165	314,975			373,140
Thayer				82,416	937,661			1,020,077
Theodosia				8,929	82,467			91,396
Tightwad				2,535	0			2,535
Tina				5,769	0			5,769

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Tindall	\$			2,829	0			2,829
Tipton				119,857	324,187			444,044
Town and Country	27,886			397,381	2,376,602			2,801,869
Town of Rives				2,315	0			2,315
Tracy				7,643	28,180			35,823
Trenton				220,498	1,498,550			1,719,048
Trimble				23,736	45,625			69,361
Triplett				1,506	0			1,506
Troy				387,277	4,377,057			4,764,334
Truesdale				26,896	156,808			183,704
Truxton				3,344	0			3,344
Turney				5,438	0			5,438
Tuscumbia				7,459	12,446			19,905
Twin Bridges				1,029	0			1,029
Twin Oaks	1,011			14,403	483,742			499,156
Umber View Heights				1,764	0			1,764
Union				374,931	3,410,325			3,785,256
Union Star				16,057	0			16,057
Unionville				68,527	281,651			350,178
Unity Village				3,638	9,047			12,685
University City	109,477			1,299,655	4,524,120	416,858		6,350,110
Uplands Park	1,147			16,351	26,691	5,244		49,433
Urbana				15,322	71,331			86,653
Urich				18,555	85,504			104,059
Utica				9,884	0			9,884
Valley Park	17,900			255,073	1,088,048			1,361,021
Van Buren				30,093	272,031			302,124
Vandalia				143,263	386,828			530,091
Vandiver				2,609	71,333			73,942
Vanduser				9,810	0			9,810

See page 75 for an explanation of footnote references.

(continued on next page)



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Velda City	\$				85,171			85,171
Velda Village	3,661			38,764	0			42,425
Velda Village Hills	2,720			52,176	63,278			118,174
Verona				22,744	59,202			81,946
Versailles				91,197	1,196,452			1,287,649
Viburnum				25,463	83,065			108,528
Vienna				22,414	164,791	11,287		198,492
Village of Aullville				3,674	0			3,674
Village of Four Seasons				81,460	289,644			371,104
Village of Pinhook				1,102	0			1,102
Village of Plato				4,005	0			4,005
Village of West Sullivan				4,681	0			4,681
Vinita Park	4,847			69,078	245,114	6,421		325,460
Vinita Terrace	714			10,178	16,612			27,504
Vista				1,984	0			1,984
Waco				3,197	0			3,197
Walker				9,921	0			9,921
Walnut Grove				24,434	37,275	3,452		65,161
Wardell				15,689	19,934			35,623
Wardsville				55,336	54,936			110,272
Warrensburg				692,174	5,852,734	448,582		6,993,490
Warrenton				289,539	2,419,628			2,709,167
Warsaw				78,153	1,863,900	79,974		2,022,027
Warson Woods	5,059			72,091	166,705			243,855
Washburn				15,983	43,776			59,759
Washington				513,748	7,554,070	455,955		8,523,773
Watson				3,674	0			3,674
Waverly				31,195	103,391			134,586
Wayland				19,584	94,223			113,807
Waynesville				177,471	1,080,965			1,258,436

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Weatherby	\$			3,931	0			3,931
Weatherby Lake				63,309	0			63,309
Weaubleau				15,359	51,045			66,404
Webb City				404,032	3,910,151			4,314,183
Webster Groves	59,292			844,917	2,759,748			3,663,957
Weldon Spring				199,995	286,990			486,985
Weldon Spring Hgts.				3,344	0			3,344
Wellington				29,836	0			29,836
Wellston	5,964			84,988	138,732			229,684
Wellsville				44,717	82,416			127,133
Wentworth				5,401	0			5,401
Wentzville				1,068,134	13,616,331	1,189,076		15,873,541
Westboro				5,181	0			5,181
West Alton				19,180	61,876			81,056
West Line				3,564	0			3,564
Weston				60,296	403,551	76,703		540,550
Westphalia				14,293	41,744	14,912		70,949
West Plains				440,408	5,782,650			6,223,058
West Sullivan					115,946			115,946
Westwood	717			10,215	0			10,932
Wheatland				13,632	85,768			99,400
Wheaton				25,573	87,428			113,001
Wheeling				9,957	0			9,957
Whiteside				2,756	0			2,756
Whitewater				4,593	0			4,593
Wilbur Park	1,214			17,306	28,250			46,770
Wildwood	91,580			1,305,019	2,130,289			3,526,888
Willard				194,300	780,623	42,095		1,017,018
Williamsville				12,566	44,501			57,067
Willow Springs				80,248	537,407			617,655

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2014**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)	
(continued from previous page)									
Wilson City	\$			4,225	0			4,225	
Winchester		3,989		56,842	92,788			153,619	
Windsor				106,593	294,269			400,862	
Windsor Place				7,811	35,985			43,796	
Winfield				51,588	236,058			287,646	
Winona				49,053	232,103			281,156	
Winston				9,517	0			9,517	
Woods Heights				26,345	30,328	1,288		57,961	
Woodson Terrace		10,476		149,289	1,251,750	47,884		1,459,399	
Wooldridge				2,241	0			2,241	
Worth				2,315	0			2,315	
Worthington				2,976	0			2,976	
Wright City				114,603	469,584			584,187	
Wyaconda				8,341	7,159			15,500	
Wyatt				11,721	10,617			22,338	
Zalma				4,483	0			4,483	
<b>TOTALS</b>	<b>\$</b>	<b>2,162,663</b>	<b>42,061</b>	<b>2,400,770</b>	<b>145,064,640</b>	<b>1,327,085,911</b>	<b>84,612,588</b>	<b>69,456,779</b>	<b>1,630,825,412</b>

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- (a) See page 5 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 39.
- (b) See page 107 for a description of county private car tax.
- (c) See page 108 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 7, 24, and 27 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (e) See page 12 for a description of local sales tax.
- (f) See page 12 for a description of local option use tax.
- (g) See page 15 and 31 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to cities, counties, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 12 because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 24, 25, and 27 through 30.
- (i) St. Louis County is responsible for distributing the general city sales and use tax to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 39.
- (j) To preserve confidentiality, amounts are not reported because there are less than six taxpayers in the city.

# Missouri Department of Revenue

## Tax Distribution Other Political Subdivisions Fiscal Year Ended June 30, 2014

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to other political subdivisions throughout the state of Missouri.



**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2014**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
<b>Ambulance Districts</b>		<b>Ambulance Districts (Continued)</b>		<b>Fire Protection Districts</b>	
Adair County Ambulance District	\$ 1,052,718	Noel T. Adams Ambulance District	\$ 438,194	Antonia Fire Protection District	\$ 294,769
Andrew County Ambulance District	442,422	North Crawford County Ambulance District	643,031	Bourbon County Fire Protection District	118,345
Audrain Ambulance District	937,168	Oregon County Ambulance District	396,797	Central Jackson County Fire Protection District	3,540,146
Ava Ambulance District	392,474	Osage Ambulance District	303,268	High Ridge Fire Protection District	1,514,711
Barton County Ambulance District	541,234	Owensville Area Ambulance District	388,055	Inter City Fire Protection District	50,662
Big River Ambulance District	525,900	Ozark County Ambulance District	273,561	Orrick Fire Protection District	69,113
Caldwell County Ambulance District	209,225	Pettis County Ambulance District	2,517,609	Prairie Township Fire District	94,492
Callaway County Ambulance District	1,711,007	Pulaski County Ambulance District	1,770,671	Rock Comm Fire Protection District	3,179,334
Cam-MO Ambulance District	669,886	Randolph County Ambulance District	1,349,560	St. Clair Fire Protection District	517,488
Cameron Ambulance District	43,714	Ray County Ambulance District	634,914	Smithville Area Fire Protection District	446,379
Cedar County Ambulance District	465,817	Rock Township Ambulance District	1,841,258	SNI Valley Fire Protection District	576,504
Cole Camp Ambulance District	93,733	Salt River Ambulance District	196,826	S Metropolitan Fire Protection District	1,258,227
Cooper County Ambulance District	401,651	St. Clair Ambulance District	380,504	Southern Stone Fire District	1,624,641
Dade County Ambulance District	204,783	St. James Ambulance District	295,031	Sullivan Fire Protection District	963,703
Gerald Area Ambulance District	156,383	St. Francois County Ambulance District	3,246,119	Union Fire Protection District	992,170
Hermann Area Ambulance District	364,508	Ste. Genevieve County Ambulance District	781,116	<b>Total Fire Protection Districts:</b>	<b>\$ <u><u>15,240,684</u></u></b>
Iron County Ambulance District	391,944	Steelville Ambulance District	191,226	<b>Hospital Districts</b>	
Joachim Plattin Ambulance District	2,638,780	Taney County Ambulance District	3,436,922	Iron County Hospital District	<b>\$ <u><u>383,322</u></u></b>
Lewis County Ambulance District	269,110	VanFar Ambulance District	140,759	<b>Public Library Districts</b>	
Lincoln County Ambulance District	2,102,643	Warsaw Lincoln Ambulance District	639,119	Poplar Bluff Public Library District	<b>\$ <u><u>1,064,213</u></u></b>
Linn County Ambulance District	591,516	Washington Area Ambulance District	1,514,214	<b>Regional Jail Districts</b>	
Maries Osage Ambulance District	180,874	Washington County Ambulance District	674,549	Daviess/Dekalb RJD	<b>\$ <u><u>936,890</u></u></b>
Marion County Ambulance District	1,882,276	<b>Total Ambulance Districts:</b>	<b>\$ <u><u>43,754,650</u></u></b>	<b>Regional Recreation District</b>	
Meramec Ambulance District	704,912	<b>Emergency Service Districts</b>		Boone County Fairground RRD	<b>\$ <u><u>3,857</u></u></b>
Mid-Missouri Ambulance District	1,257,661	Christian County EMG Service	508,990	<b>Tourism Community Districts</b>	
Miller County Ambulance District	1,288,877	Jefferson County EMG Service	\$ 7,777,338	Branson/Lakes Area TCED	<b>\$ <u><u>7,531,710</u></u></b>
Monroe City Ambulance District	200,322	Macon County EMG Service	419,550	<b>Zoological Districts</b>	
New Haven Ambulance District	155,315	Moniteau County EMG Service	670,833	Kansas City Zoological District	<b>\$ <u><u>14,986,687</u></u></b>
New Madrid County Ambulance District	702,479	Warren County EMG Service	1,053,737		
Nodaway County Ambulance District	1,122,015	<b>Total Emergency Service Districts:</b>	<b>\$ <u><u>10,430,448</u></u></b>		

See page 82 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2014**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
<b>Transportation Development Districts</b>		<b>Transportation Develop. Districts (Continued)</b>		<b>Transportation Develop. Districts (Continued)</b>	
10700 Pear Tree Lane TDD	\$ (e)	Country Club Plaza TDD	\$ 1,298,094	Hutchings Farm TDD	\$ 29,554
1200 Main South Loop TDD	787,124	Crackerneck Creek TDD	378,168	I-44 and Highway 47 Triangle TDD	78,591
1225 Washington TDD	78,837	Cross Creek TDD	(e)	I-470 and 350 TDD	1,974,370
1717 Market Place TDD	141,364	Crestwood Point TDD	(e)	I-70 and Adams Dairy Parkway TDD	(e)
210 Highway TDD	187,973	Crowne Plaza TDD	(e)	Inter St Plaza N Town Village TDD	672,974
2118 Chouteau TDD	(e)	Dardenne Town Square TDD	300,551	KC Downtown Streetcar TDD	4,380,468
212 S Grand TDD	(e)	Des Peres Corners TDD	496,638	Kingsmill TDD	(e)
370 MO Bottom Taussig TDD	1,491,337	Dierbergs Des Peres TDD	(e)	Koch Plaza TDD	(e)
39th Street TDD	886,390	Dierbergs Osage Beach TDD	130,272	Lake of the Woods TDD	65,600
620 Market TDD	(e)	Douglas Square TDD	163,814	Laurel TDD	(e)
71 Highway and 150 Highway TDD	(e)	Douglas Station TDD	63,012	Lindbergh E Concord TDD	(e)
Adams Farm TDD	955,070	East Gateway TDD	(e)	Loop Trolley TDD	713,154
Arnold Retail Corr TDD	2,579,939	East-West Arterial TDD	(e)	Lucas and Hunt Chandler TDD	(e)
Ballwin Town Center TDD	127,163	Ehrhardt Properties TDD	(e)	M150 and 135th Street TDD	703,768
Belton-Cass Regional TDD	773,439	Elm Grove TDD	(e)	Manchester Highlands TDD	1,540,765
Belton Raymore Inter TDD	(e)	Euclid Buckingham TDD	(e)	Mark Twain Mall TDD	625,046
Belton Town Centre TDD	563,888	Eureka Commercial Pk TDD	6,380	Market at McKnight 1 TDD	138,158
Big Bend Crossing TDD	(e)	Eureka Old Town TDD	37,190	Meadows TDD	399,215
Boonville Riverfront TDD	(e)	Farris Family TDD	93,715	Megan Shoppe's TDD	(e)
Boscherts Landing TDD	(e)	Fenton Crossing TDD	400,585	Meramec Sta and Highway 141 TDD	119,827
Bowman TDD	(e)	Francis Place TDD	284,606	Merchants Laclede TDD	(e)
Branson Landing TDD	1,174,497	Fulton South Business 54 TDD	55,288	Mexico Road TDD	310,404
Brentwood Blvd/Clayton Rd	(e)	Glenwood Watson TDD	(e)	Mid Rivers N TDD	50,127
Briarcliff Parkway Highway 9 TDD	103,226	Gravois Bluffs TDD	2,867,193	Neosho TDD	536,056
Broadway Carrie TDD	(e)	Grindstone Plaza TDD	559,906	New Longview TDD	39,011
Broadway Fairview TDD	308,670	Hanley Eager Road TDD	410,600	North Outer Forty TDD	180,120
Broadway Hotel TDD	368,302	Hanley Road Corridor TDD	5,704,449	Northwoods TDD	(e)
CB5421 5975 TDD	205,455	Hanley Station TDD	107,962	Olive Boulevard TDD	395,267
Centene Plaza TDD	73,548	Harrisonville Market PL A TDD	(e)	Olive Graeser TDD	88,361
Centerstate TDD	310,077	Harrisonville Market PL B TDD	64,545	Osage Station TDD	(e)
Cheshire TDD	(e)	Harrisonville Towne Center TDD	122,116	Ozark Centre TDD	359,907
City Hospital Laundry TDD	(e)	Hawk Ridge TDD	1,075,882	Park Hills TDD	(e)
City Hospital Powerhouse	(e)	Hawthorne Development TDD	(e)	Park Plaza TDD	(e)
Chesterfield Valley TDD	2,478,567	Highlands TDD	(e)	Parkville Commons TDD	385,869
Clarkson Kehr Mill TDD	(e)	HWY 141/67 TDD	(e)	Pershall Road TDD	(e)
College Station TDD	(e)	Highway 367 and Parker Road TDD	72,570	Platte County MO S I TDD	1,352,833
Columbia Mall TDD	745,995	HWY 61 State HWY U TDD	(e)	Platte County MO S II TDD	331,703
Commons of Hazel Hill TDD	(e)	Highway 71 and 291 Partner Prog. TDD	1,044,474	Platte Valley Plaza TDD	6,863
Conley Road TDD	2,057,015	Horseshoe Bend Ped TDD	(e)	Poplar Bluff Conference Center TDD	(e)
Coronado Drive TDD	476,143	Hospital Interchange TDD	(e)	Poplar Bluff Regional TDD	2,904,514

See page 82 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2014**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	County Stock (b,d)
(continued from previous page)					
<b>Transportation Develop. Districts (Continued)</b>		<b>Transportation Develop. Districts (Continued)</b>		<b>School Districts</b>	
Prewitt Point TDD	\$ 703,953	US Hwy 50/63 Cityview TDD	\$ (e)	Cameron R-1 School District	\$ 126,407
Railway Exchange Building TDD	45,688	US Hwy 65 Truman Dam TDD	(e)	Center School District	64,888
Raintree Lake Village TDD	22,336	Washington Avenue TDD	(e)	Columbia Board of Education	75,660
Raintree North TDD	159,037	Wentzville TDD	363,845	Jefferson City School District	1,939,616
Raytown Highway 350 TDD	(e)	Wentzville II TDD	91,368	Kansas City School District	1,764,755
Residence Inn St. Louis Downtown TDD	(e)	Wentzville III TDD	117,743	Lindbergh School District	4,366
Rock Bridge Center TDD	291,243	Wentzville Parkway 1 TDD	163,256	Parkway School District	1,152,661
Salt Lick Road TDD	211,169	Winghaven TDD	<u>135,650</u>	Pattonville School District	151,444
Shoppe's at Cross Keys TDD	658,499	<b>Total Transportation Develop. Districts:</b>	<b>\$ <u>60,401,992</u></b>	Rockwood School District	46,763
Shoppe's at Hilltop TDD	(e)	<b>(Total Memorandum Only)</b>		Springfield R-12 School District	207,408
Shoppe's at Stadium TDD	499,542			University City School Districts	<u>15,594</u>
Shoppe's Old Webster TDD	23,195				<b>\$</b>
Southtown TDD	107,883			<b>Total School Districts:</b>	<b><u>5,549,562</u></b>
South Manchester TDD	127,936				
St. Charles Riverfront TDD	236,979				
St. Cyr Road TDD	(e)				
St. John Crossing TDD	65,632				
St. John's Church Road TDD	659,945				
St. Joseph Gateway TDD	(e)				
St. Louis Convention Center Hotel TDD	392,882				
Stadium Corridor A TDD	308,052				
Seven Trails Drive TDD	(e)				
Stone Ridge TDD	(e)				
Strother Interchange TDD	204,008				
Station Plaza TDD	45,327				
Toad Cove Complex TDD	(e)				
Toad Cove Resort TDD	(e)				
Tower TDD	(e)				
Town and Country Cross TDD	466,276				
Town and Country Village TDD	(e)				
Tremont Square TDD	120,241				
Truman's Marketplace TDD	6,880				
Tuileries Plaza TDD	103,173				
University Place TDD	314				
US Hwy 36 Int 72 Corr TDD	3,075,386				

See page 82 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2014**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)							
<b>Community Improvement Districts</b>				<b>Community Improvement Districts (Continued)</b>			
58 Highway Regional Market CID	\$ 116,648	3,663	120,311	Cook Crossings CID	\$ (e)		0
63 Bypass CID	(e)	(e)	0	Cozens MLK Grand CID	36,250	3,150	39,400
210 Highway CID	187,973		187,973	Crackerneck Center CID	(e)		0
212 S. Grand CID	(e)	(e)	0	Crestwood Square CID	76,322	935	77,257
620 Market CID	(e)	(e)	0	Crossroads Shopping Center CID	85,945	510	86,455
840 E Taylor CID	(e)	(e)	0	Crowne Plaza CID	(e)		0
10700 Pear Tree Lane CID	(e)	(e)	0	Cupples Station Bldg 9	(e)	(e)	0
1100 Washington Ave CID	(e)	(e)	0	CWE Business CID	718,574	2,419	720,993
1133 Washington Ave CID	(e)		0	Daniele CID	(e)		0
1201 Washington CID	4,876	981	5,857	Deer Creek Center CID	159,869	6,211	166,080
1225 Washington CID	78,828	31	78,859	Ditzler CID	83,950	486	84,436
1601 S. Jefferson CID	(e)		0	Downtown CID	514,345	16,158	530,503
2017 Chouteau CID	51,919	239	52,158	Downtown Excelsior SPGS	8,395	11	8,406
8750 Manchester Road CID	51,022	1,025	52,047	Downtown Springfield CID	133,236	2,339	135,575
Airport Plaza CID	52,075		52,075	Eagles Landing CID	(e)	(e)	0
American Center CID	12,836		12,836	East Ashland Plaza CID	(e)	(e)	0
Antioch Center CID	251,132		251,132	East Hills CID	674,013	11,142	685,155
Ballpark Village CID		(e)	0	East Main & Highway 47 CID	64,507	1,920	66,427
Bear Creek CID	304,635		304,635	Ellsinore Herren Ave CID	(e)		0
Belleau CID	40,017	5,756	45,773	Elm and 370 CID	9,762	2,702	12,464
Big Spring Plaza CID	43,426	5,822	49,248	Elms Hotel CID	(e)	(e)	0
Biltmore East CID	95,209		95,209	Eureka Pointe CID	38,974		38,974
Black Mountain CID	(e)		0	Eureka South I-44 CID	(e)	(e)	0
Blue Jay Crossing CID	66,769	278	67,047	Flintlock Plaza CID	107,236	470	107,706
Branson Hills Infra Fac CID	38,397		38,397	Flintlock Shoppes CID	224,609	926	225,535
Brentwood Blvd/Clayton Rd	(e)	(e)	0	Flori Drive CID	(e)	(e)	0
Bridgewood Plaza CID	42,259		42,259	Fountain Lakes CID	(e)	(e)	0
Broadway Hotel CID	368,211	7,632	375,843	Fountains CID	35,758		35,758
Brywood Centre CID	224,919	326	225,245	Foxwood Village CID	(e)		0
Chambers West Florissant CID	55,932	196	56,128	Georgian Square CID	(e)	(e)	0
Cheshire Annex CID	(e)		0	Grain Valley Marketplace	(e)	(e)	0
Cheshire CID	(e)	(e)	0	Grant Center CID	768		768
Chesterfield Blue Valley	651,091	28,217	679,308	Greenview CID	26,126		26,126
Chouteau Crossing CID	(e)	(e)	0	Grove CID	117,795	3,790	121,585
City Hospital RPA2 CID 1	(e)	(e)	0	Hadley Dean Building CID	(e)		0
City Hospital Powerhouse	(e)		0	Hail Ridge CID	(e)		0
College Station CID	26,022		26,022	Hayti Ventures CID	(e)	(e)	0
Collins CID	(e)		0	Hazelwood Commerce Center CID	(e)	(e)	0
Colonial Marketplace CID	212,674		212,674	High Ridge Commons CID	595,767		595,767
Commercial St CID	31,984	98	32,082	Highway 100 CID	(e)	(e)	0

See page 82 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2014**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)							
<b>Community Improvement Districts (Continued)</b>				<b>Community Improvement Districts (Continued)</b>			
Highway 166 CID	\$ (e)		0	Moberly Crossings CID	\$ 24,055	2,044	26,099
Highway 350 CID	550,260	5,299	555,559	Mountain Farm CID	(e)	(e)	0
Highway J and 17th Street CID	(e)		0	NWP CID	(e)		0
Highlandville CID	(e)		0	North 763 CID	(e)		0
Hilltop CID	1,139,218		1,139,218	North Broadway Carrie CID	(e)	(e)	0
Historic Downtown Branson CID	322,308		322,308	N County Festival Square	189,375	1,136	190,511
I-470 Square CID	14,799		14,799	North Oak Village CID	308,328	11,914	320,242
Imperial Main CID		(e)	0	North Oaks Plaza Shopping Center CID	72,333	527	72,860
Independence Avenue CID	420,901	1,221	422,122	Northmoor Associates CID	13,157	8	13,165
Independence Event Center CID	5,273,101		5,273,101	Northwest Area CID	53,971	784	54,755
James River Commons CID	1,146,460	3,201	1,149,661	Oak Barry CID	319,666	9,610	329,276
Jeter Farm CID		(e)	0	OHM Woodson Terrace Commu	(e)	(e)	0
Kansas Battlefield CID	183,342	474	183,816	Old Foundation CID	66,543	323	66,866
Kearney West Side CID	79,811		79,811	Old Town Cottleville CID	115,738	21	115,759
Kelly Town Plaza CID	(e)		0	Orpheum Theatre CID	(e)	(e)	0
Kenrick Plaza CID	170		170	Osage Commercial Area CID	129,648	244	129,892
Laclede Landing CID	116,714	942	117,656	Ozora CID	(e)		0
Landing Mall CID	80,776	213	80,989	Ozark Bar-B-Que CID	(e)		0
Landing River Center CID	(e)		0	Paddock Forest CID	87,853	1,741	89,594
Langsford Plaza CID	31,068	106	31,174	Park Pacific CID	(e)		0
Laurel CID	(e)		0	Parkville Old Towne Market CID	55,569	820	56,389
Lebanon Marketplace CID	(e)		0	Peachtree CID	2,113	2,384	4,497
Leerjak CID	(e)		0	Peach Tree CID	(e)		0
Liberty Commons CID	(e)		0	Phoenix Center I CID	327,121		327,121
Liberty Corners CID	253,619	556	254,175	Phoenix Center II CID	345,829		345,829
Liberty Triangle CID	702,125	5,326	707,451	Platte City Market CID	(e)	(e)	0
Liberty Tri Shop Center CID	161,767		161,767	Plattner CID	(e)		0
Lincoln Crossing CID	50,744	3,269	54,013	Plaza at Noah's Ark CID	106,333	3,867	110,200
Logan Estates CID		(e)	0	Plaza East CID	(e)		0
Loughborough Commons CID	581,365		581,365	Plaza on Blvd Jennings CID	191,747	717	192,464
Manchester Ballas CID	1,699,409	20,795	1,720,204	Railway Exchange Building CID	66,816	733	67,549
Maple Valley Plaza CID	(e)	(e)	0	Raintree 150 Center CID	45,000		45,000
Mary Mart CID	17,668	863	18,531	Raymore Galleria CID	(e)		0
Mayfair Plaza CID	145,390	1,234	146,624	Raytown Crossing Center CID	(e)	(e)	0
McCroskey Street CID	35,724	157	35,881	Raytown Square CID	150,550	494	151,044
McNutt Road Corridor CID	372,314		372,314	Red Bridge CID	77,576	159	77,735
Metro N Square And Common	134,322	1,024	135,346	Richardson Crossing CID	14,254	3,519	17,773
Midwest Plaza CID	15,453		15,453	Riverfront Hotel CID	503,832	13,396	517,228
Mid Rivers Commons CID	(e)	(e)	0	Rogers Plaza CID	(e)		0
Miner Gateway CID	54,418	1,523	55,941	Rt. 141 Marshall Road CID	(e)	(e)	0

See page 82 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2014**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)			
<b>Community Improvement Districts (Continued)</b>			
Shops on Blue Parkway CID	\$ 123,173	1,129	124,302
Shops at James River CID	75,057		75,057
Skelly CID	(e)	(e)	0
Soda Fountain Square CID	14,145	306	14,451
South 160 CID	113,252		113,252
South 63 Corridor CID	82,003		82,003
South Grand CID	103,241	1,782	105,023
Southern Hills CID	534,433		534,433
Southtowne CID	238,412	6,361	244,773
St. Charles Rock Road CID	36,327	235	36,562
St. Joseph Downtown CID	90,708		90,708
St. Louis Convention Center Hotel CID	392,882		392,882
Stateline CID	(e)		0
Strafford Plaza CID	(e)		0
Stoneybrooke CID	(e)	(e)	0
SueMandy Mid Rivers CID	1,127,846	24,391	1,152,237
SueMandy Drive 1 CID	(e)	(e)	0
SueMandy Drive 2 CID	(e)	(e)	0
Sullivan Marketplace CID	(e)	(e)	0
Summit Fair CID	634,818		634,818
Sunrise Beach Market Cntr	(e)		0
Sunrise Farms CID		(e)	0
Syndicate Trust CID	(e)		0
Telegraph Crossing North	30,693	2,215	32,908
Toad Cove Complex CID	(e)		0
Toad Cove Resort CID	(e)		0
Tori Pines Commons CID	2,532	4,481	7,013
Town and Country Village CID	(e)	(e)	0
Town Plaza CID	122,864	3,782	126,646
Troost Avenue CID	99,418	342	99,760
Truman's Marketplace CID	13,760		13,760
Truman Road CID	106,922	3,384	110,306
Truman Village CID	87	2,681	2,768
Twin City Mall CID	178,542		178,542
Union CID	(e)	(e)	0
Union Station CID	137,973	29,970	167,943
Veteran's Memorial Parkway CID	(e)		0
Viaduct Commercial Area CID	53,968	160	54,128
Victoria Crossings CID	7,044	1,796	8,840
Vintage Plaza CID	59,672	185	59,857

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)			
<b>Community Improvement Districts (Continued)</b>			
Viking Conference Center CID	\$ 51,290	5,737	57,027
Waldo CID	537,527	10,862	548,389
Ward Parkway Shop Center CID	1,375,078	12,867	1,387,945
Waterbury Storm Water CID	(e)	(e)	0
Watson-Laclede Station Road CID	33,829	389	34,218
Wentzville Bluffs CID	24,122	3,940	28,062
Westgate CID	(e)		0
Wilson Creek Market Place CID	(e)	(e)	0
Windsor Place CID	23,382	495	23,877
Y Highway Market Place	(e)	(e)	0
Zumbuhl Road/Hwy 94 CID	32,714	2,569	35,283
<b>Total Community Improvement Districts (Total Memoandum Only)</b>	<b>\$ 30,029,422</b>	<b>328,136</b>	<b>30,357,558</b>

**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2014**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)			
<b>Community Development Districts</b>			
3 Trails Village CDD	\$ 31,316	3,796	35,112
39th Street CDD	105,947	2,936	108,883
Branson Hills CDD	824,544		824,544
Brookside CDD	360,157	3,170	363,327
Bryan Road CDD	16,387	99	16,486
Caledonia CDD	15,151	38,874	54,025
Crossings CDD	83,067	3,688	86,755
Grandview Crossing CDD	7,484	18,789	26,273
KC International Airport CDD	430,701	29,055	459,756
Lake Lotawana CDD	12,833	4,286	17,119
Martin City CDD	287,543	5,157	292,700
Performing Arts CDD	151,793	12,821	164,614
Residence Inn Downtown/St. Louis CDD	46,985	30,600	77,585
Springdale CDD	31,883	2,448	34,331
St. Charles Riverfront CDD	237,330	54,599	291,929
Westport CDD	383,569	1,908	385,477
<b>Total Community Development Districts: (Totals Memorandum Only)</b>	<b>\$ 3,026,690</b>	<b>212,226</b>	<b>3,238,916</b>
<b>District Totals by Tax Type: (Totals Memorandum Only)</b>			
<b>Local Sales Tax:</b>	<b>\$ 187,790,565</b>		
<b>Local Option Use Tax:</b>	<b>540,362</b>		
<b>County Stock Tax:</b>	<b>5,549,562</b>		
<b>District Totals:</b>	<b>\$ 193,880,489</b>		

- (a) See page 12 for a description of local sales tax.
- (b) The total of tax distributions to counties, cities, and other local political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 12, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collection schedules. These fee collections are shown on pages 24, 25, and 27 through 30.
- (c) See page 12 for a description of local option use tax.
- (d) See page 108 for a description of county stock insurance included in the Financial Institutions Tax Fund description.
- (e) To preserve confidentiality, amounts are not reported because there are less than six taxpayers in the district.

# 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
<b>GENERAL FUND (0101)</b>										
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
<b>General Fund Total</b>	<b>\$ 1,385,567</b>	<b>1,386,137</b>	<b>1,052</b>	<b>1,345,564</b>	<b>39,521</b>	<b>1,437,059</b>	<b>1,438,459</b>	<b>5,068</b>	<b>1,232,009</b>	<b>201,382</b>
<b>CHILD ENFORCEMENT COLLECTIONS FUND (0169)</b>										
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
<b>Child Enforcement Collections Fund Total</b>	<b>\$ 2,615</b>	<b>2,615</b>	<b>0</b>	<b>1,495</b>	<b>1,120</b>	<b>2,615</b>	<b>2,615</b>	<b>0</b>	<b>1,754</b>	<b>861</b>
<b>CONSERVATION COMMISSION FUND (0609)</b>										
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
<b>Conservation Commission Fund Total</b>	<b>\$ 564</b>	<b>564</b>	<b>0</b>	<b>533</b>	<b>31</b>	<b>559</b>	<b>559</b>	<b>0</b>	<b>507</b>	<b>52</b>
<b>DEBT OFFSET ESCROW (0753)</b>										
Debt Offset Refunds	\$ 1,164	1,164		866	298	1,164 E	1,164 E		893	271
<b>Debt Offset Escrow Fund Total</b>	<b>\$ 1,164</b>	<b>1,164</b>	<b>0</b>	<b>866</b>	<b>298</b>	<b>1,164</b>	<b>1,164</b>	<b>0</b>	<b>893</b>	<b>271</b>

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

(continued on next page)

**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)**

	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	\$ 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
<b>Department of Revenue Federal Fund Total</b>	<b>\$ 6,601</b>	<b>6,601</b>	<b>0</b>	<b>2,846</b>	<b>3,755</b>	<b>8,350</b>	<b>8,350</b>	<b>0</b>	<b>4,271</b>	<b>4,079</b>

**DEPARTMENT OF REVENUE INFORMATION FUND (0619)**

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

**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
<b>Department of Revenue Specialty Plate Fund Total</b>	<b>\$</b>	<b>22</b>	<b>22</b>	<b>0</b>	<b>5</b>	<b>17</b>	<b>30</b>	<b>35</b>	<b>0</b>	<b>7</b>

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

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

**FAIR SHARE FUND (0687)**

Refunds of Tobacco and Cigarette Tax	\$	11	11		11	0			11	0
<b>Fair Share Fund Total</b>	<b>\$</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>6</b>	<b>5</b>

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

(continued on next page)

**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)**

	2014					2013				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 40	40		9	31	25 E	6 E		5	1
<b>Federal and Other Funds Total</b>	<b>\$ 40</b>	<b>40</b>	<b>0</b>	<b>9</b>	<b>31</b>	<b>25</b>	<b>6</b>	<b>0</b>	<b>5</b>	<b>1</b>

**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
<b>Health Initiatives Fund Total</b>	<b>\$ 85</b>	<b>85</b>	<b>2</b>	<b>64</b>	<b>19</b>	<b>84</b>	<b>84</b>	<b>1</b>	<b>56</b>	<b>27</b>

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

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

**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
<b>Motor Fuel Tax Fund Total</b>	<b>\$ 188,050</b>	<b>188,050</b>	<b>0</b>	<b>178,471</b>	<b>9,579</b>	<b>188,050</b>	<b>188,050</b>	<b>0</b>	<b>177,325</b>	<b>10,725</b>

**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
<b>Motor Vehicle Commission Fund Total</b>	<b>\$ 981</b>	<b>981</b>	<b>0</b>	<b>400</b>	<b>581</b>	<b>1,157</b>	<b>1,158</b>	<b>0</b>	<b>464</b>	<b>694</b>

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

(continued on next page)

**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
(continued from previous page)										
<b>PETROLEUM INSPECTION FUND (0662)</b>										
Personal Service	\$ 33	33		24	9	33	33		18	15
Expense and Equipment	3	3			3	3	3			3
<b>Petroleum Inspection Fund Total</b>	<b>\$ 36</b>	<b>36</b>	<b>0</b>	<b>24</b>	<b>12</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>18</b>	<b>18</b>
<b>PETROLEUM STORAGE TANK INSURANCE FUND (0585)</b>										
Personal Service	\$ 27	27		23	4	27	27		25	2
Expense and Equipment	1	1			1	1	1			1
<b>Petroleum Storage Tank Insurance Fund Total</b>	<b>\$ 28</b>	<b>28</b>	<b>0</b>	<b>23</b>	<b>5</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>25</b>	<b>3</b>
<b>STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)</b>										
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
<b>State Highways and Transportation Department Fund Total</b>	<b>\$ 26,542</b>	<b>26,601</b>	<b>128</b>	<b>23,122</b>	<b>3,351</b>	<b>24,661</b>	<b>25,492</b>	<b>221</b>	<b>21,785</b>	<b>3,486</b>
<b>STATE SCHOOL MONEY FUND (0616)</b>										
Refunds of Tobacco and Cigarette Tax	\$ 25	25		25	0	25 E	25 E		14	11
<b>State School Money Fund Total</b>	<b>\$ 25</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>14</b>	<b>11</b>

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

(continued on next page)



**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
<b>Federal Budget Stabilization Fund Total</b>	<b>\$ 44</b>	<b>44</b>	<b>0</b>	<b>14</b>	<b>30</b>	<b>44</b>	<b>44</b>	<b>0</b>	<b>30</b>	<b>14</b>

**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
<b>Workers' Compensation Fund Total</b>	<b>\$ 2,000</b>	<b>2,000</b>	<b>0</b>	<b>66</b>	<b>1,934</b>	<b>450</b>	<b>514</b>	<b>0</b>	<b>514</b>	<b>0</b>

**TOTAL BUDGETED  
GOVERNMENTAL FUNDS**

	\$ 1,614,425	1,615,054	1,182	1,553,571	60,301	1,664,433	1,666,728	5,290	1,439,736	221,702
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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
<b>Total</b>	<b>\$ 48,867</b>	<b>35,544</b>	<b>22,459</b>	<b>23,975</b>	<b>21,742</b>	<b>26,630</b>	<b>29,945</b>	<b>25,384</b>	<b>35,474</b>	<b>46,094</b>

(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
<b>Administration Division (b)</b>							
Personal Service	\$ 3,234	3,507	3,431	3,743	4,040		8,845
Expense and Equipment	<u>11,499</u>	<u>11,712</u>	<u>10,968</u>	<u>12,162</u>	<u>10,878</u>		<u>7,164</u>
<b>Total</b>	<u>\$ 14,733</u>	<u>15,219</u>	<u>14,399</u>	<u>15,905</u>	<u>14,918</u>		<u>16,009</u>
<b>Legal Services Division (b)</b>							
Personal Service	\$ 3,755	3,718	3,646	3,719	3,787		
Expense and Equipment	<u>406</u>	<u>403</u>	<u>381</u>	<u>358</u>	<u>331</u>		
<b>Total</b>	<u>\$ 4,161</u>	<u>4,121</u>	<u>4,027</u>	<u>4,077</u>	<u>4,118</u>		
<b>Motor Vehicle and Driver Licensing Division (b) (c)</b>							
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							<u>39</u>
<b>Total</b>	<u>\$ 14,063</u>	<u>15,211</u>	<u>13,904</u>	<u>14,530</u>	<u>14,660</u>		<u>33,153</u>
<b>Taxation Division (b)</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	<u>150</u>	<u>150</u>	<u>158</u>	<u>158</u>	<u>150</u>		<u>163</u>
<b>Total</b>	<u>\$ 52,538</u>	<u>37,647</u>	<u>26,199</u>	<u>25,804</u>	<u>25,283</u>		<u>49,880</u>
<b>Total Personal Service</b>	<u>\$ 36,628</u>	<u>36,654</u>	<u>36,070</u>	<u>36,341</u>	<u>37,237</u>		<u>52,948</u>
<b>Total Expense and Equipment</b>	<u>48,867</u>	<u>35,544</u>	<u>22,459</u>	<u>23,975</u>	<u>21,742</u>		<u>46,094</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 85,495</u>	<u>72,198</u>	<u>58,529</u>	<u>60,316</u>	<u>58,979</u>		<u>99,042</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 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)**

(a)	(in thousands of dollars)			
	2009	2008	2007 (c)	2006
<b>Customer Services Division</b>				
Personal Service				
Taxation	\$ 13,713	13,523	13,404	19,826
Motor Vehicle, Driver License, Customer Assistance Expense and Equipment (b)	10,708	10,213	11,034	10,577
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
<b>Total</b>	<b>\$ 37,935</b>	<b>39,765</b>	<b>42,587</b>	<b>55,664</b>
<b>Fiscal Services Division</b>				
Personal Service	\$ 9,750	9,026	9,671	10,136
Expense and Equipment (d)	12,827	13,619	6,894	9,875
<b>Total</b>	<b>\$ 22,577</b>	<b>22,645</b>	<b>16,565</b>	<b>20,011</b>
<b>Legal Services Division</b>				
Personal Service	\$ 4,453	4,456	4,299	4,195
Expense and Equipment	289	297	341	338
<b>Total</b>	<b>\$ 4,742</b>	<b>4,753</b>	<b>4,640</b>	<b>4,533</b>
<b>Total Personal Service</b>	<b>\$ 38,624</b>	<b>37,218</b>	<b>38,408</b>	<b>44,734</b>
<b>Total Expense and Equipment</b>	<b>26,630</b>	<b>29,945</b>	<b>25,384</b>	<b>35,474</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 65,254</b>	<b>67,163</b>	<b>63,792</b>	<b>80,208</b>

(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								
<b>Total</b>	\$	<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							
<b>Total Program Specific Distributions</b>	<b>\$ <u>1,468,076</u></b>	<b><u>1,367,538</u></b>	<b><u>1,472,102</u></b>	<b><u>1,537,396</u></b>	<b><u>1,667,754</u></b>	<b><u>1,638,754</u></b>	<b><u>1,462,448</u></b>	<b><u>1,414,585</u></b>	<b><u>1,327,513</u></b>	<b><u>1,274,487</u></b>

# Missouri Department of Revenue

## Fund Descriptions

Fiscal Year Ended June 30, 2014

The Fund Descriptions provide detail information about the state and non-state funds and the collections the Department of Revenue deposits to these funds.



## FUND DESCRIPTIONS

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# STATE FUND DESCRIPTIONS

### GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2014, the Department of Revenue received approximately 74 percent of its operational funding from the General Fund.

### AFTER-SCHOOL READING AND ASSESSMENT GRANT PROGRAM FUND

The After-School Reading and Assessment Grant Program Fund, as authorized by Sections 167.680 and 143.1008, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Department of Secondary and Elementary Education uses the money to award grants to school districts for the development and implementation of after-school retreat programs.

### AMERICAN RED CROSS TRUST FUND

The American Red Cross Trust Fund, as authorized by Section 143.1013, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department distributes the collections and accrued interest to the American Red Cross semiannually.

### ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Sections 41.033 and 301.3123, RSMo, receives monetary donations from individuals requesting "Fight Terrorism" license plates. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

### AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Sections 155.080 and 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

### BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.



## FUND DESCRIPTIONS

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### **BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND**

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

### **BOLL WEEVIL SUPPRESSION AND ERADICATION FUND**

The Boll Weevil Suppression and Eradication Fund, as authorized by Section 263.537, RSMo, receives a 1 percent collection fee from assessments levied on cotton growers by the Department of Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.

### **BRAIN INJURY FUND**

The Brain Injury Fund, as authorized by Section 304.028, RSMo, receives a portion of a \$2 surcharge collected by court clerks in all criminal cases.

### **BREAST CANCER AWARENESS TRUST FUND**

The Breast Cancer Awareness Trust Fund, as authorized by Section 143.1009, RSMo, receives contributions designated on income tax returns, gifts, bequests, other contributions, grants, and federal funds. The Department of Health and Senior Services receives the funds to provide breast cancer services.

### **CHILD SUPPORT ENFORCEMENT FUND**

The Child Support Enforcement Fund, as authorized by Section 208.170, RSMo, receives moneys collected pursuant to Sections 454.405 and 454.420, RSMo. The fund consists of moneys from various sources including federal receipts and moneys collected from individuals with child support obligations on behalf of recipients of public assistance. The Department receives appropriations from the fund.

### **CHILDHOOD LEAD TESTING FUND**

The Childhood Lead Testing Fund, as authorized by Sections 143.1006 and 701.345, RSMo, receives contributions that individuals or corporations designate on income tax returns and appropriations, gifts, other contributions, grants, bequests, and other aid received from federal, private, or other sources related to lead testing, education, and screenings. The Department of Health and Senior Services uses the money for the administration of childhood lead programs, the administration of blood tests to uninsured children, educational materials, and analysis of lead blood test reports and case management.

## FUND DESCRIPTIONS

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### **CHILDREN'S TRUST FUND**

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals requesting "Children Trust Fund" license plates, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1000, RSMo.

### **CIRCUIT COURTS ESCROW FUND**

The Circuit Courts Escrow Fund, as authorized by Section 488.5028, RSMo, receives income tax refunds that the Department offsets as instructed by the Office of State Courts Administrator (OSCA). If a person fails to pay court costs, fines, fees, or other sums ordered by a court, the court may report such delinquencies in excess of \$25 to OSCA and request a setoff of an income tax refund.

### **CONSERVATION COMMISSION FUND**

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections. The Department receives appropriations from this fund.

### **CRIME VICTIMS' COMPENSATION FUND**

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system. The fund also receives a portion of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

### **CRIMINAL RECORD SYSTEM FUND**

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Department collects on behalf of the state highway patrol's central repository. These fees are for criminal record checks and fingerprint searches.

## FUND DESCRIPTIONS

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### **DEBT OFFSET ESCROW FUND**

The Debt Offset Escrow Fund, as authorized by Section 143.784, RSMo, receives income tax refunds that the Department offsets from a debtor identified by a state agency.

### **DEPARTMENT OF REVENUE FEDERAL FUND**

The Motor Vehicle, Driver License, and Criminal Investigation Bureaus, and the General Counsel's Office enter into contracts for federal grants from several federal agencies. These grants are for various motor vehicle and driver licensing programs and highway use tax and motor fuel compliance. All Department appropriations pertaining to grant expenditures are charged to this fund. The Department transmits all reimbursement receipts to this fund. The Department of Social Services also deposits federal receipts to the fund that are appropriated to the Department to perform oversight of and payment to the vendor that collects and disburses child support funds.

### **DEPARTMENT OF REVENUE INFORMATION FUND**

The Department of Revenue Information Fund, as authorized by Sections 32.067, 181.100 and 610.025 RSMo, receives fees that the Department charges for information requested by individuals, businesses, federal, state, and local governments. The Department transfers highway use proceeds, less 3 percent of collections, to the State Highways and Transportation Department Fund annually. Every other year, if proceeds, other than highway use proceeds, exceed \$25,000, the Department transfers the balance to the General Revenue Fund.

### **DEPARTMENT OF REVENUE SPECIALTY PLATE FUND**

The Department of Revenue Specialty Plate Fund, as authorized by Section 301.3150, RSMo, receives application fees to defray the Department's cost for issuing, developing, and programming specialty plates. The Department receives appropriations from the fund.

### **DEPARTMENT OF REVENUE WARRANT INTERCEPT FUND**

The Department of Revenue Warrant Intercept Fund serves as a conduit for intercepted vendor payments for distribution to the proper funds. As authorized by Section 140.855, RSMo the Department intercepts the payments to state government vendors because the vendors owe delinquent taxes and fees to the Department.

### **DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND**

As authorized by Sections 57.278 and 57.280 RSMo, the Deputy Sheriff Salary Supplementation Fund receives from county treasurers a \$10 fee for sheriff service of any summons, writ, subpoena, or other order of the court. The money in the fund is used to supplement the salaries and employer benefits of county deputy sheriffs'.

## FUND DESCRIPTIONS

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### **DEVELOPMENTAL DISABILITIES WAITING LIST EQUITY TRUST FUND**

The Developmental Disabilities Waiting List Equity Trust Fund, as authorized by Section 143.1017, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Mental Health uses the funds to provide community services and support to people with developmental disabilities and such person's families who are on the developmental disabilities waiting list and are eligible for but not receiving services.

### **DNA PROFILING ANALYSIS FUND**

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 or \$60 surcharge (depending on the class of felony) assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding.

### **DOMESTIC RELATIONS RESOLUTION FUND**

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives a portion of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

### **ELDERLY HOME-DELIVERED MEALS TRUST FUND**

The Elderly Home-Delivered Meals Trust Fund, as authorized by Section 143.1002, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

### **FAIR SHARE FUND**

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

### **FEDERAL SURPLUS PROPERTY**

The Federal Surplus Property Fund, as authorized by Section 34.032, RSMo, receives proceeds from the Department's vendor for recycling the Department's confidential records.

### **FOSTER CARE AND ADOPTIVE PARENTS RECRUITMENT AND RETENTION FUND**

The Foster Care and Adoptive Parents Recruitment and Retention Fund, as authorized by Sections 453.600 and 143.1015, RSMo, receives contributions that individuals or corporations designate on income tax returns, appropriations, gifts, donation, transfers and bequests. The Department of Social Services uses the funds to grant awards to licensed community-based foster care and adoption recruitment programs.

## FUND DESCRIPTIONS

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### **GAMING COMMISSION FUND**

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Department collects from gaming boats for each person embarking on an excursion gambling boat.

### **GAMING PROCEEDS FOR EDUCATION FUND**

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 21 percent tax on the adjusted gross gaming receipts of gambling boats.

### **HAZARDOUS WASTE FUND**

The Hazardous Waste Fund, as authorized by Section 260.262, RSMo, receives 96 percent of the collections from fees imposed on the sale of lead-acid batteries.

### **HEALTH INITIATIVES FUND**

The Health Initiatives Fund, as authorized by Sections 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes. The Department receives appropriations from the fund.

### **INCOME TAX IRREVOCABLE DESIGNATION FUNDS**

As authorized by Section 143.1005, RSMo, various funds receive contributions that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund, not to exceed \$200, due for credit to the following funds: the American Cancer Society Heartland Division Inc. Fund, the ALS Lou Gehrig's Disease Fund, the American Lung Association of Missouri Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, or the National Multiple Sclerosis Society Fund. Organizations applying for the first time must meet eligibility requirements and submit a \$1,000 application fee to be included on the income tax return which is deposited in that organization's fund. The Department distributes the collections and accrued interest to the applicable organizations semiannually.

### **INDEPENDENT LIVING CENTER FUND**

The Independent Living Center Fund, as authorized by Sections 178.653 and 488.5332, RSMo, receives a portion of a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs.

## FUND DESCRIPTIONS

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### **INSURANCE DEDICATED FUND**

The Insurance Dedicated Fund, as authorized by Sections 379.1326 and 379.1412, RSMo, receives 10 percent of the premium tax paid by captive or special purpose life insurance companies subject to a maximum of 3 percent of the current fiscal year's appropriation from such fund. The remainder of such taxes are deposited into the General Fund.

### **LOCAL RECORDS PRESERVATION FUND**

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

### **MARTIN LUTHER KING, JR STATE CELEBRATION COMMISSION FUND**

The Martin Luther King, Jr. State Celebration Commission Fund, as authorized by Section 301.3165, RSMo, receives monetary donations from individuals requesting "I Have A Dream" license plates. The Martin Luther King, Jr. State Celebration Commission uses the funds for activities recognizing and celebrating Martin Luther King, Jr. Day in Missouri.

### **MISSOURI CASA FUND**

The Missouri CASA (Court-Appointed Special Advocate) Fund, as authorized by Section 488.636, RSMo, receives a portion of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

### **MISSOURI HOUSING TRUST FUND**

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives a \$3 user fee that county recorders of deeds charge for the recording of any instrument.

### **MISSOURI LAND SURVEY FUND**

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

### **MISSOURI MILITARY FAMILY RELIEF FUND**

The Missouri Military Family Relief Fund, as authorized by Sections 41.218 and 143.1004, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Adjutant General makes grants or provides other financial assistance or services to families of persons who are members of the Missouri National Guard or Missouri residents who are members of the reserves of the armed forces of the United States.

## FUND DESCRIPTIONS

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### **MISSOURI OFFICE OF PROSECUTION SERVICES FUND**

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge assessed in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs. The fund also receives \$5 for each bad check prosecuted by the prosecuting attorney or circuit attorney as authorized by Section 570.120, RSMo.

### **MISSOURI PUBLIC HEALTH SERVICES**

The Missouri Public Health Services Fund, as authorized by Sections 192.900 and 143.1007, RSMo, receives contributions that individuals or corporations designate on income tax returns. The fund also receives contributions from individuals requesting “Breast Cancer Awareness” license plates, as authorized by Section 301.3084, RSMo. The Department of Health and Senior Services administers the fund and uses the money to educate the public, collect statistics, and provide services to detect, test, and prevent cervical and breast cancer.

### **MISSOURI SENIOR SERVICES PROTECTION FUND**

The Missouri Senior Services Protection Fund, as authorized by Section 208.1050, RSMo, received \$55.1 million from monies originally deposited into General Revenue. The Department of Health and Senior Services allocated the funds to provide services for low-income seniors and people with disabilities.

### **MISSOURI STATE WATER PATROL FUND**

The Missouri State Water Patrol Fund, as authorized by Section 306.030, receives marine registration fees in excess of \$2 million annually. The Department deposits the first \$2 million into the General Fund.

### **MISSOURI WORKS COMMUNITY COLLEGE JOB RETENTION TRAINING FUND**

The Missouri Works Community College Job Retention Training Fund, as authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with a community college district to provide education and training for the retention of jobs. The Department of Economic Development must approve the project agreement. Prior to August 28, 2013, the funds were deposited into the Missouri Community College Job Retention Training Program pursuant to Section 178.764, RSMo.



## FUND DESCRIPTIONS

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### **MISSOURI WORKS COMMUNITY COLLEGE NEW JOBS TRAINING FUND**

The Missouri Works Community College New Jobs Training Fund, as authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with community college districts for training projects. The Department of Economic Development must approve the project agreement. Prior to August 28, 2013, the funds were deposited into the Missouri Community College Job Training Program Fund pursuant to Section 178.896, RSMo.

### **MODEX FUND**

The MODEX Fund, as authorized by Section 488.5320, RSMo, receives 50 percent of charges from cases disposed of by a violations bureau. The Peace Officers Standards and Training Commission uses the money for the operational cost of the Missouri Data Exchange (MODEX) system.

### **MOTOR FUEL TAX FUND**

The Motor Fuel Tax Fund, as authorized by Section 142.345, RSMo, accounts for motor fuel tax collections and its distributions to the State Highways and Transportation Department Fund and the agency fund, Fuel Tax and Bonds Non-State Fund.

### **MOTOR VEHICLE COMMISSION FUND**

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Department collects from manufacturers, motor vehicle dealers, and boat dealers. The Department receives appropriations from the fund.

### **MOTORCYCLE SAFETY TRUST FUND**

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a portion of a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs.

### **NATIONAL GUARD TRUST FUND**

The National Guard Trust Fund, as authorized by Sections 41.214, 41.958, and 143.1003, RSMo, receives contributions designated on income tax returns, gifts, bequests, other contributions, grants, and federal funds. The Adjutant General uses the money to provide the appropriate uniformed honor detail to attend and render the appropriate services and coordinate the appropriate detail with a recognized veteran's organization for any deceased person who served in the armed forces of the United States during a time of war or is otherwise entitled to military honors at the person's burial, interment, or memorial service.



## FUND DESCRIPTIONS

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### **ORGAN DONOR PROGRAM FUND**

The Organ Donor Program Fund, as authorized by Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The fund also receives contributions from individuals requesting contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1016, RSMo. The Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

### **PARKS SALES TAX FUND**

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

### **PEDIATRIC CANCER TRUST FUND**

The Pediatric Cancer Trust Fund, as authorized by Section 143.1026, RSMo, receives contributions designated on income tax returns, gifts, bequests, or other contributions. The State Treasurer distributes the funds to Cure Search for Children's Cancer.

### **PETROLEUM INSPECTION FUND**

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel. The Department receives appropriations from the fund.

### **PETROLEUM STORAGE TANK INSURANCE FUND**

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Department collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund. The Department receives appropriations from this fund.

### **PUPPY PROTECTION TRUST FUND**

The Puppy Protection Trust Fund, as authorized by Section 143.1014, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Agriculture uses the money to administer the Canine Cruelty Prevention Act.

### **PUTATIVE FATHER REGISTRY FUND**

The Putative Father Registry Fund, as authorized by Section 453.020, RSMo, receives a \$50 filing fee imposed on individuals petitioning for adoption.

## FUND DESCRIPTIONS

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### **SCHOOL BUILDING REVOLVING FUND**

The School Building Revolving Fund, as authorized by Sections 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers. The fund also receives excess fines and court costs from traffic violations occurring on state highways from cities, towns, or villages as authorized by Section 302.341, RSMo.

### **SCHOOL DISTRICT TRUST FUND**

The School District Trust Fund, as authorized by Section 144.701, RSMo, receives the education “Proposition C” sales and use tax collections.

### **SERVICES TO VICTIMS FUND**

The Services to Victims Fund, as authorized by Sections 595.045 and 595.100, RSMo, receives a portion of a \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system.

### **SOIL AND WATER SALES TAX FUND**

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

### **SOLID WASTE MANAGEMENT FUND**

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of a \$.50 fee imposed on the purchase of each new tire after deduction of six percent for collection costs retained by the tire retailer.

### **SPINAL CORD INJURY FUND**

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a portion of a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

## FUND DESCRIPTIONS

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### **STATE FORENSIC LABORATORY FUND**

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund receives a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives a portion of a \$150 surcharge collected by court clerks. The surcharge is assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharge is assessed when the costs are waived, to be paid by the state, there is a criminal proceeding, or the defendant has been dismissed by the court.

### **STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND**

The State Highways and Transportation Department Fund, as authorized by Section 226.200, RSMo, receives collections derived from highway users as an incident to their use or right to use the highways of the state. The Department receives appropriations from this fund.

### **STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND**

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and all-terrain vehicles. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

### **STATE ROAD BOND FUND**

The State Road Bond Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives motor vehicle sales taxes formerly deposited to the General Fund. Prior to July 1, 2005, disposition of the motor vehicle sales tax was 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. Due to the passage of Constitutional Amendment 3, the portion that was deposited to the General Fund is now deposited in the State Road Bond Fund.

### **STATE ROAD FUND**

The State Road Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel.

## FUND DESCRIPTIONS

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### **STATE SCHOOL MONEY FUND**

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

### **STATE SUPPLEMENTAL DOWNTOWN DEVELOPMENT FUND**

The State Supplemental Downtown Development Fund, as authorized by Section 99.963, RSMo, receives the first \$150 million of other net new revenues generated annually by development projects, gifts, contributions, grants, or bequests received from federal, private or other sources. The development projects are administered by the Department of Economic Development.

### **STATE TRANSPORTATION FUND**

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

### **STATEWIDE COURT AUTOMATION FUND**

The Statewide Court Automation Fund, as authorized by Section 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding. Also, this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

### **TOBACCO CONTROL SPECIAL FUND**

The Tobacco Control Special Fund, as authorized by Section 196.1035, RSMo, receives court orders of any profits, gains, gross receipts, or other benefits from violations of Section 196.1020 to 196.1035, RSMo, by tobacco product manufacturers. The Department receives appropriations from this fund.

### **VETERANS TRUST FUND**

The Veterans Trust Fund, as authorized by Sections 42.135 and 143.1001, receives contributions that individuals or corporations designate on income tax returns, grants, gifts, bequests, and federal funds provided for the benefit of the state's veterans.

### **WORKERS' COMPENSATION FUND**

The Workers' Compensation Fund, as authorized by Sections 287.690, RSMo, receives insurance tax receipts. The Director of the Division of Workers' Compensation sets the tax rate not to exceed 2 percent on net deposits, net premiums, or net assessments of insurance providers. The fund, as authorized by Sections 287.716 and 287.717, RSMo, also receives an administrative surcharge that is the same as the tax rate applied against policy deductible amounts.

## FUND DESCRIPTIONS

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### **WORKERS MEMORIAL FUND**

The Workers Memorial Fund, as authorized by Sections 8.900 and 143.1025, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Workers Memorial Committee will use the money for a permanent memorial for workers who were killed on the job in Missouri or who suffered an on-the-job injury that resulted in a permanent disability.

### **WORLD WAR I MEMORIAL TRUST FUND**

The World War I Memorial Trust Fund, as authorized by Section 301.3033, RSMo receives a voluntary contribution of \$10 from applicants of a military license plate, or a \$1 voluntary contribution from applicants of a non-military license plate. The Missouri Veterans' Commission uses the money from the fund to restore, renovate, and maintain memorials or museums dedicated to World War I.

### **WORLD WAR II MEMORIAL TRUST FUND**

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, received monetary donations for a military license plate. The Missouri Veterans' Commission used money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C. Effective August 28, 2013, the Department no longer collects funds for the World War II Memorial Trust Fund. Pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

## FUND DESCRIPTIONS

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# NON-STATE FUND DESCRIPTIONS

### **BANKRUPTCY CLEARING FUND**

The Bankruptcy Clearing Fund receives delinquent tax and fee payments from bankrupt entities. Once the Department of Revenue identifies the money to a particular tax or fee type, the Department transfers it to the appropriate fund.

### **CIGARETTE AND TOBACCO TAX AND BOND FUND**

The Cigarette and Tobacco Tax and Bond Fund receives cigarette tax money the Department collects for Jackson County and St. Louis County as authorized by Sections 66.340, 66.350, and 210.320, RSMo. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The Department disburses the tax collections back to Jackson County and the political subdivisions within St. Louis County. The fund also receives cash bonds that are posted by tobacco product wholesaler licensees as authorized by Section 149.035, RSMo. The Department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he or she becomes delinquent in paying his or her taxes.

### **COMPLIANCE CLEARING FUND**

The Department audits business tax returns for compliance with sales, use, corporate, and withholding tax statutes. Field compliance personnel collect tax payments for any discrepancies, and the Department holds the payments in this fund pending the final audit review and identification of fund types. Upon fund identification the Department transfers the tax payment to the appropriate funds.

### **COUNTY AND OTHER MISCELLANEOUS NON-STATE FUNDS**

The County and Other Miscellaneous Non-State Funds is a combination of the following taxes and fees:

- **County Private Car Tax**  
As authorized by Section 137.1021, RSMo, the Department collects taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. This distribution is based on each county's percentage of main track line to the aggregate total of the state.

## FUND DESCRIPTIONS

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- **Statutory County Recorder's Fees**  
As authorized by Section 59.800, RSMo, the Department receives \$2 of a \$5 fee collected by the county recorder of deeds for each instrument recorded. The counties retain \$3 of the \$5 fee. From the \$2 fee proceeds, the Department distributes to qualified counties the difference between a \$55,000 ceiling per county and the total amount of the \$3 fee collected and retained by each county. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder.
- **Safety Responsibility Custody Deposits**  
As authorized by Section 303.030, RSMo, the Department receives deposits from uninsured motorists involved in motor vehicle accidents. The Department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements. As authorized by Section 303.220, RSMo, this fund also holds collateral the Department receives for the issuance of certificates of self-insurance.

### DEPARTMENT OF AGRICULTURE NON-STATE FUNDS

The Department of Agriculture Non-State Funds is a combination of the following taxes and fees:

- **Department of Agriculture Check-Off Fees**  
As authorized by Section 275.350, RSMo, the Department of Agriculture receives commodity merchandising program fees. The Department of Agriculture distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The Department of Revenue exercises administrative control over the fund.
- **Missouri Cotton Growers Organization Assessments**  
As authorized by Section 263.527, RSMo, the Department of Agriculture receives assessments levied on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent, as authorized by Section 263.537, RSMo, is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Department of Agriculture. The Department of Revenue exercises administrative control over the fund.

### FAMILY SUPPORT TRUST FUND

As authorized by Section 454.533, RSMo, the Family Support Trust Fund receives funds collected from individuals with child support obligations and distributes those funds to the custodial parent.

## FUND DESCRIPTIONS

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### FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund receives franchise taxes (a state tax) and financial institutions taxes (a local tax) that banks may file on one return. When the Department identifies the franchise tax portion, the Department transfers the tax to the General Fund. The financial institution tax, as authorized by Chapter 148, RSMo, is a tax on the net income of financial institutions. The Department disburses it back to the counties. The fund also receives premium taxes from domestic stock insurance companies, as authorized by Section 148.320, RSMo. The Department distributes the insurance tax to the State Treasurer, counties, and school districts.

### MoDOT NON-STATE FUND

The Missouri Department of Transportation (MoDOT) Non-State Fund is a combination of the following taxes and fees. The Department of Revenue exercise administrative control over the fund.

- **Base State Registration**  
The MoDOT receives registration, administration, and license fees on behalf of other jurisdictions as authorized by Section 390.021, RSMo. MoDOT directs the payment of the fees collected to the appropriate jurisdictions.
- **International Fuel Tax Agreement**  
The MoDOT holds and disburses fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo.
- **International Fuel Tax Agreement Bond**  
The MoDOT holds fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.
- **International Registration Plan**  
The MoDOT collects license fees due to other jurisdictions as authorized by Section 301.277, RSMo.

### MOTOR FUEL TAX AND BOND FUND

The Motor Fuel Tax and Bond Fund receives state and local highway use taxes and fees. According to Article IV, Sections 30(a) and 30(b) of the Constitution of Missouri, the Department transfers the state taxes and fees to the State Treasurer and distributes the local taxes and fees to political subdivisions monthly. The Motor Fuel Tax and Bond Fund also receives cash bonds from taxpayers as authorized by Sections 142.851 and 142.884, RSMo, or payments from fuel distributors eligible to participate in a pool bond as authorized by Section 142.896, RSMo. The Department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond due to motor fuel tax delinquencies.



## FUND DESCRIPTIONS

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### **MOTOR VEHICLE LOCAL SALES TAX FUND**

The Motor Vehicle Local Sales Tax Fund is a depository collection account for the sales taxes and fees collected by the Department at the contracted agent offices. The Department transfers this money to the Sales and Use Non-State Tax Fund and Motor Fuel Tax and Bond Fund for distribution to the political subdivisions and to the appropriate state funds.

### **RIVERBOAT GAMING TAXES AND FEES FUND**

The Riverboat Gaming Fund is a combination of the following taxes and fees:

- **Riverboat Gaming Admission Fees**  
As authorized by Section 313.820 and 313.835, RSMo, the Department collects a \$2 admission fee from gaming boats for each person embarking on a boat. The Department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**  
As authorized by Section 313.822, RSMo, the Department collects gaming gross receipts tax from boats conducting gaming activities. The Department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

### **SALES AND USE NON-STATE TAX FUND**

The Sales and Use Non-State Tax Fund is a combination of the following taxes:

- **Local Option Use Tax**  
The Department receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect as authorized by Section 144.757, RSMo. The tax is imposed on all transaction, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department distributes this money to the taxing jurisdictions.
- **Local Sales Tax**  
The Department receives various types of local political subdivision sales tax collections and subsequently distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. Section 32.087, RSMo, provides for the local sales tax procedures and duties of the Director of Revenue.
- **Suspense Holding**  
The Department receives sales and use tax collections that cannot immediately be identified to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

# Missouri Department of Revenue

## Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2014

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.



**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (a)	Type of Asset (b)	Asset Value
<b>DEPARTMENT OF AGRICULTURE:</b>						
Value-Added Program Fund	\$ 346,983	58,382	214,498	190,867	Cash	190,867
Animal Waste Treatment System Loan Program	1,111,350	5,528,884	5,853,675	786,559	Cash	786,559
Beginning Farmer Loan Program	89,173	36,208	10,700	114,681	Cash	114,681
Agricultural Product Utilization Contributor Tax Credit Program	361,296	9,832,793	8,641,169	1,552,920	Cash	1,552,920
Family Farm Breeding Livestock Loan Program	34,216	6,081	1,850	38,447	Cash	38,447
Qualified Beef Tax Credit Program	522	150	200	472	Cash	472
MAESTRO (ARRA)	49,345	124		49,469	Cash	49,469
Mo. State Fair Escrow Account	1,310,418	1,818,470	1,479,077	1,649,811	Cash	1,649,811
Mo. State Fair Agricultural Youth Fund	92,812	151,185	146,689	97,308	Cash	97,308
Mo. State Fair Sheep Producers Fund	23,693	12		23,705	Cash	23,705
Mo. State Fair Endowment Fund	528			528	Cash	528
<b>ATTORNEY GENERAL'S OFFICE:</b>						
Merchandising Practices Restitution Fund	\$ 604,429	545,400	508,510	641,319	Cash	641,319
TFT-LCD ND-Cal Litigation	166,242	156		166,398	Cash	166,398
<b>DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:</b>						
Inmate Account Fund	\$ 4,004,027	43,952,534	43,612,502	4,344,059	Cash	4,344,059
Inmate Canteen Fund	12,900,185	42,794,595	46,144,362	9,550,418	Cash	9,550,418
<b>DEPARTMENT OF ECONOMIC DEVELOPMENT:</b>						
Missouri Housing Development MHDC Fund	\$ 686,490,104	231,201,841	198,778,545	718,913,400	Cash, TI, Rec, Eq, Pre Exp, Bldg	1,758,768,210
MTC General	284,502	548,949	37,249	796,202	Cash	796,202
SSBCI Investment Income	406,255	236,721	208,928	434,048	Cash	434,048
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:</b>						
Missouri School for the Deaf:						
Trust Fund	\$ 437,679	12,821	12,440	438,060	Cash, TI	543,382
Student and Activities Fund	275,429	94,274	97,104	272,599	Cash	272,599
Missouri School for the Blind:						
Trust Fund	9,352,820	523,829	138,034	9,738,615	Cash, TI	14,961,314
Activities Fund	37,426	48,878	33,053	53,251	Cash	53,251
Student Fund	5,245	6,012	8,794	2,463	Cash	2,463
Handicapped Children's Trust Fund	24,367	1,739	8,961	17,145	Cash, TI	20,677

See page 117 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>Career and Technical Student Organizations:</b>						
Missouri Association FCCLA	\$ 147,494	234,419	246,564	135,349	Cash, CD	135,349
Missouri DECA	142,836	952,365	1,000,304	94,897	Cash	94,897
Missouri Collegiate DECA	11,601	53,502	53,115	11,988	Cash	11,988
Missouri FBLA	60,916	494,660	508,005	47,571	Cash, CD	47,571
Missouri FBLA-PBL Professional Division	1,745	360		2,105	Cash	2,105
Missouri PBL	2,891	22,960	18,854	6,997	Cash	6,997
Missouri Skills USA	212,868	331,566	145,251	399,183	CD	399,183
Missouri Technology Student Association	13,882	30,246	17,104	27,024	Cash	27,024
Young Farmers	71,715	16,465	23,556	64,624	Cash, CD	64,624
Missouri FFA	1,261,285	1,243,508	1,065,163	1,439,630	Cash, CD, Other	1,439,630
Missouri FFA-PAS	7,037	622	1,931	5,728	Cash	5,728
<b>DEPARTMENT OF HIGHER EDUCATION:</b>						
<u>University of Central Missouri:</u>						
Current General Fund	\$ 40,193,177	97,773,933	85,856,876	52,110,234	TI	52,110,234
Current Restricted Fund	1,365,797	8,977,946	8,980,296	1,363,447	TI	1,363,447
Auxiliary Services Designated	16,793,955	39,659,137	34,884,212	21,568,880	TI, CD	21,568,880
Loan Funds - Restricted Fund	8,060,506	(3,527,487)	114,768	4,418,251	Rec	4,418,251
Unexpended Plant Restricted Fund	19,598,101	132,462	(4,933,346)	24,663,909	Cash, TI, CD	24,663,909
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 4,470,794	7,037,110	5,989,365	5,518,539	Cash	5,518,539
Other Revenues	(210,186)	332,990	63,067	59,737	Cash	59,737
Current Funds - Restricted:						
Federal Grants	(571,227)	7,292,561	7,292,034	(570,700)	Cash, Rec	(570,700)
Other Gifts, Grants, and Contracts	1,574,622	1,305,240	1,287,490	1,592,372	Cash	1,592,372
Auxiliary Enterprises	1,301,429	4,071,374	3,785,201	1,587,602	Cash, TI	1,587,602
Loan Fund	34,499			34,499	Cash, Rec	34,499
Endowment	896,873	4,375		901,248	Cash, Rec	901,248
Plant	31,383,403	12,626	1,379,765	30,016,264	Cash, TI	30,016,264
<u>Lincoln University:</u>						
Current Funds	\$ 11,129,219	21,451,171	20,208,539	12,371,851	Cash, TI, Rec, Pre Exp	12,371,851
<u>Missouri Southern State University:</u>						
Current Funds	\$ 89,194,252	60,004,181	61,475,715	87,722,718	Cash, Rec, Inv, Eq, Pre Exp, Other	137,053,343

See page 117 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION</b>						
<b>(continued):</b>						
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	32,028,929	32,028,929			
Interest Income		210,099	210,099			
State Vocational Reimbursements		19,920	19,920			
Reimbursement from Auxiliary		300,000	300,000			
Community Support		1,335,727	1,335,727			
Miscellaneous Income		389,346	389,346			
Auxiliary Services:						
Student Fees		1,733,741	1,733,741			
Sales and Services		8,614,567	8,614,567			
Community Support		113,288	113,288			
Interest Income		24,290	24,290			
Federal Interest Rebate		269,606	269,606			
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$	17,832,679	58,277,844	56,358,239	19,752,284	Cash, Inv, Rec 26,024,476
Designated		6,064,098	9,793,522	8,360,634	7,496,986	Cash, Inv, Rec 7,986,265
Auxiliary Enterprises		2,921,927	10,482,177	10,482,177	2,921,927	Cash, Inv, Rec 9,332,783
Restricted		870,715	25,748,547	20,026,474	6,592,788	Cash, Rec 666,041
Loan Fund		2,359,109	31,710	(230,101)	2,620,920	Cash, Rec 2,621,777
Plant Fund:						
Unexpended Plant		(2,135,957)	1,818,530	5,163,671	(5,481,098)	Cash, Rec 1,258,351
Renewals and Replacements		8,266,954	98,984	4,475,172	3,890,766	Cash, Rec 3,899,381
Debt Service		4,144,534	1,126,950	6,261,561	(990,077)	Cash, TI, Rec 6,852,997
Investment in Plant		70,488,355	6,872,763	1,868,305	75,492,813	Eq, Bldg, Other 147,780,548
<u>Southeast Missouri State University:</u>						
Current Fund	\$	54,240,243	152,345,892	149,085,099	57,501,036	Cash, TI, Inv, Rec, Pre Exp 73,790,215
Loan Fund		1,025,031	84,367	327,965	781,433	Cash, Rec 4,517,093
Endowment and Similar Funds		4,193,092	23,287		4,216,379	Cash, Rec 4,216,379
Plant Fund		263,160,540	36,194,513	60,194,078	239,160,975	Cash, Inv, Rec, Other 434,143,869
Agency Fund		213,285	479,042	455,146	237,181	Cash, Rec 267,084

See page 117 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION</b>						
<b>(continued):</b>						
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 64,680,004	102,877,552	104,466,077	63,091,479		
Designated Fund	3,323,502	910,881		4,234,383		
Endowment	779,188			779,188		
Total General Operating Fund	<u>\$ 68,782,694</u>	<u>103,788,433</u>	<u>104,466,077</u>	<u>68,105,050</u>	Cash, Rec, Inv, Other	92,352,638
Other Funds:						
Designated Fund	\$ 20,311,414	29,440,942	29,751,955	20,000,401	Cash, Rec, Inv, Other	24,954,615
Auxiliary Fund	126,899,095	54,390,004	42,736,407	138,552,692	Cash, Rec, Inv, Other	276,909,009
Restricted and Loan Fund	4,120,261	13,693,233	12,882,393	4,931,101	Cash, Rec, Inv, Other	13,961,779
Plant Fund	200,081,821	3,630,652	5,669,377	198,043,096	Cash, Rec, Inv, Other	215,978,815
West Plains Fund	21,730,692	7,302,051	7,285,187	21,747,556	Cash, Rec, Inv, Other	26,284,223
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 21,017,982	78,949,715	77,655,184	22,312,513	Cash, TI, Rec, Inv	41,609,453
Current Funds - Restricted	538,884	8,484,119	8,080,884	942,119	Cash, Rec	3,169,967
Plant Fund	3,166,632	5,670,630	5,689,962	3,147,300	Cash, TI, CWIP, Other	228,447,744
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (3,854,255)	2,196,119	2,539,369	(4,197,505)	Cash, TI, Rec, Inv	1,691,941
Restricted Funds	57,134	305,299	294,480	67,953	Cash, TI, Rec, Inv	233,610
<b>DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:</b>						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 15,770,857	2,052,832,780	2,021,581,408	47,022,229	Cash	47,022,229
<b>DEPARTMENT OF MENTAL HEALTH:</b>						
Albany Regional Center	\$ 158,692	2,408,274	2,444,583	122,383	Cash	122,383
Bellefontaine Habilitation Center	674,164	2,513,635	2,692,302	495,497	Cash	495,497
Center for Behavioral Medicine	43,394	555,427	561,819	37,002	Cash	37,002
Central Missouri Regional Center	354,749	7,180,690	7,167,830	367,609	Cash	367,609
Cottonwood Residential Treatment Center	661	3,514	3,432	743	Cash	743
Fulton State Hospital	305,064	1,190,167	1,126,516	368,715	Cash	368,715
Hannibal Regional Center	150,710	2,769,247	2,776,063	143,894	Cash	143,894
Hawthorn Children's Psychiatric Hospital	6,911	22,417	15,456	13,872	Cash	13,872
Higginsville Habilitation Center	619,240	1,857,152	1,906,510	569,882	Cash	569,882
Joplin Regional Center	156,281	2,162,911	2,181,026	138,166	Cash	138,166
Kansas City Regional Center	1,127,092	12,429,715	12,642,600	914,207	Cash	914,207
Kirksville Regional Center	67,962	1,070,402	1,089,036	49,328	Cash	49,328

See page 117 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF MENTAL HEALTH:</b>						
<b>(continued):</b>						
Marshall Habilitation Center	\$ 408,724	1,910,282	2,027,752	291,254	Cash	291,254
Metro St. Louis Psychiatric Center	41,299	21,885	53,937	9,247	Cash, CS	9,247
Nevada Habilitation Center	172,908	742,435	740,693	174,650	Cash	174,650
Northwest Mo. Pyschiatric Rehabilitation Center	114,258	368,455	369,065	113,648	Cash	113,648
Poplar Bluff Regional Center	180,841	2,907,963	2,901,000	187,804	Cash	187,804
Rolla Regional Center	213,702	1,857,556	1,900,460	170,798	Cash	170,798
Sikeston Regional Center	133,660	1,945,839	1,939,264	140,235	Cash	140,235
Southeast Mo. Mental Health	276,130	1,740,138	1,814,221	202,047	Cash	202,047
Southeast Mo. Residential Services	107,416	880,421	880,713	107,124	Cash	107,124
Southwest Mo. Mental Health	941	126,809	126,967	783	Cash	783
Springfield Regional Center	243,337	3,350,630	3,357,248	236,719	Cash	236,719
St. Louis Developmental Dis. Treatment Center	154,282	2,418,080	2,409,475	162,887	Cash	162,887
St. Louis Regional Center	767,036	9,916,398	9,975,986	707,448	Cash	707,448
St. Louis Psychiatric Rehabilitation Center	566,891	2,474,818	2,585,454	456,255	Cash	456,255
<b>DEPARTMENT OF NATURAL RESOURCES:</b>						
Division of State Parks-Maintenance Resource	\$ 154,141	169,391	211,945	111,587	Cash	111,587
<b>OFFICE OF ADMINISTRATION:</b>						
KC and St. Louis Earnings Tax Account	\$ 126,288	1,881,834	1,876,454	131,668	Cash, Repo	131,668
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees		138,379,154		138,379,154	Cash, TI	138,379,154
Investment Income		12,668,694		12,668,694	Cash, TI	12,668,694
Member Premium-Public Entities		8,234,207		8,234,207	Cash, TI	8,234,207
Rebates		12,574,862		12,574,862	Cash, TI	12,574,862
Missouri Savings Bond Account	1,087	22,510	23,575	22	Cash	22
Old Age Survivors Disability and Health						
Insurance Trust Fund	3,696	288,490,904	288,491,034	3,566	Cash	3,566
State of MO Cafeteria Plan Account	20,997	296,070	292,237	24,830	Cash	24,830

See page 117 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF PUBLIC SAFETY:</b>						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 111,574	3,083,600	3,068,030	127,144	Cash	127,144
Veterans' Home Foundation	902,803	912,656	751,603	1,063,856	Cash, CD, Rec, CS	1,063,856
Resident Fiduciary Account	25	26,896	26,896	25	Cash	25
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	116,210	3,293,574	3,271,885	137,899	Cash	137,899
Fiduciary Residents Cash Fund		62,910	62,910		Cash	
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	89,614	4,051,985	4,082,311	59,288	Cash	59,288
Mo. Veterans' Home, St. James:						
VA Fiduciary		36,299	36,299		Cash	
Residents Cash Fund	83,731	2,909,692	2,849,740	143,683	Cash	143,683
Social Security Beneficiaries Account	1,489	38,610	40,099		Cash	
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	456,517	6,765,386	6,693,253	528,650	Cash	528,650
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	43,091	493,148	446,089	90,150	Cash	90,150
Fiduciary Fund		80,741	53,973	26,768	Cash	26,768
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	324,159	2,267,910	2,257,622	334,447	Cash	334,447
Fiduciary Fund	291,987	103,855	68,535	327,307	Cash	327,307
<b>RETIREMENT SYSTEMS:</b>						
Mo. State Employees Retirement System	\$ 7,993,837,570	1,833,254,391	687,815,905	9,139,276,056	Cash, Rec, TI, Eq	9,645,275,056
Judicial Plan	111,203,538	50,990,987	29,512,937	132,681,588	Cash, Rec, TI, Eq	139,970,853
Mo. State Employees						
Life and LTD Insurance Program	(39,689)	31,055,060	29,974,184	1,041,187	Cash, Rec, TI	5,029,187
Deferred Compensation System of Missouri	517,089		324,438	192,651	Cash, Rec, TI, Eq	192,651
<b>DEPARTMENT OF REVENUE (c)</b>						
<b>DEPARTMENT OF SOCIAL SERVICES:</b>						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 1,541	7,094	8,163	472	Cash	472
Gentry Residential Treatment Center - Trust Fund	56	232	244	44	Cash	44
Rich Hill Youth Development Center - Trust Fund	305	328	404	229	Cash	229
Delmina Woods - Trust Fund	342	50	45	347	Cash	347

See page 117 for explanation of footnotes.

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