

Missouri Department of Revenue

# Financial and Statistical Report

Fiscal Year Ended June 30, 2012



# Missouri Department of Revenue

# Financial and Statistical Report

Fiscal Year Ended June 30, 2012



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# INTRODUCTORY

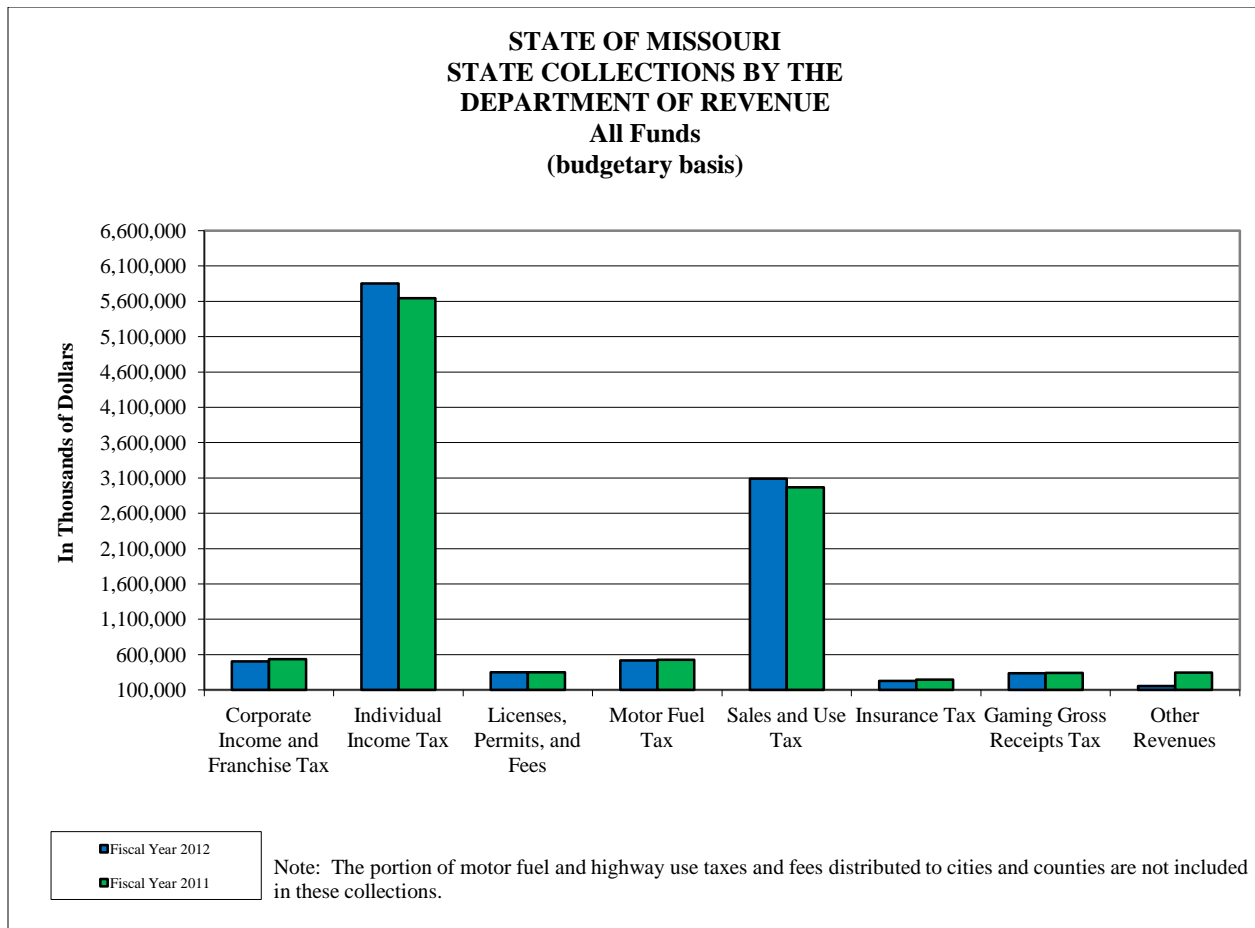
## REPORTING ENTITY

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 2012 was 1,229.85, with an operating budget of \$68.9 million.

## COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$11.2 billion in Fiscal Year 2012, an increase of 2.4 percent over Fiscal Year 2011. The Department collected 98.6 percent of the state's General Fund collections and 46 percent of state funds' collections. The graph below shows Department collections for all state funds.



## INTRODUCTORY

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### **REPORT REQUIREMENTS**

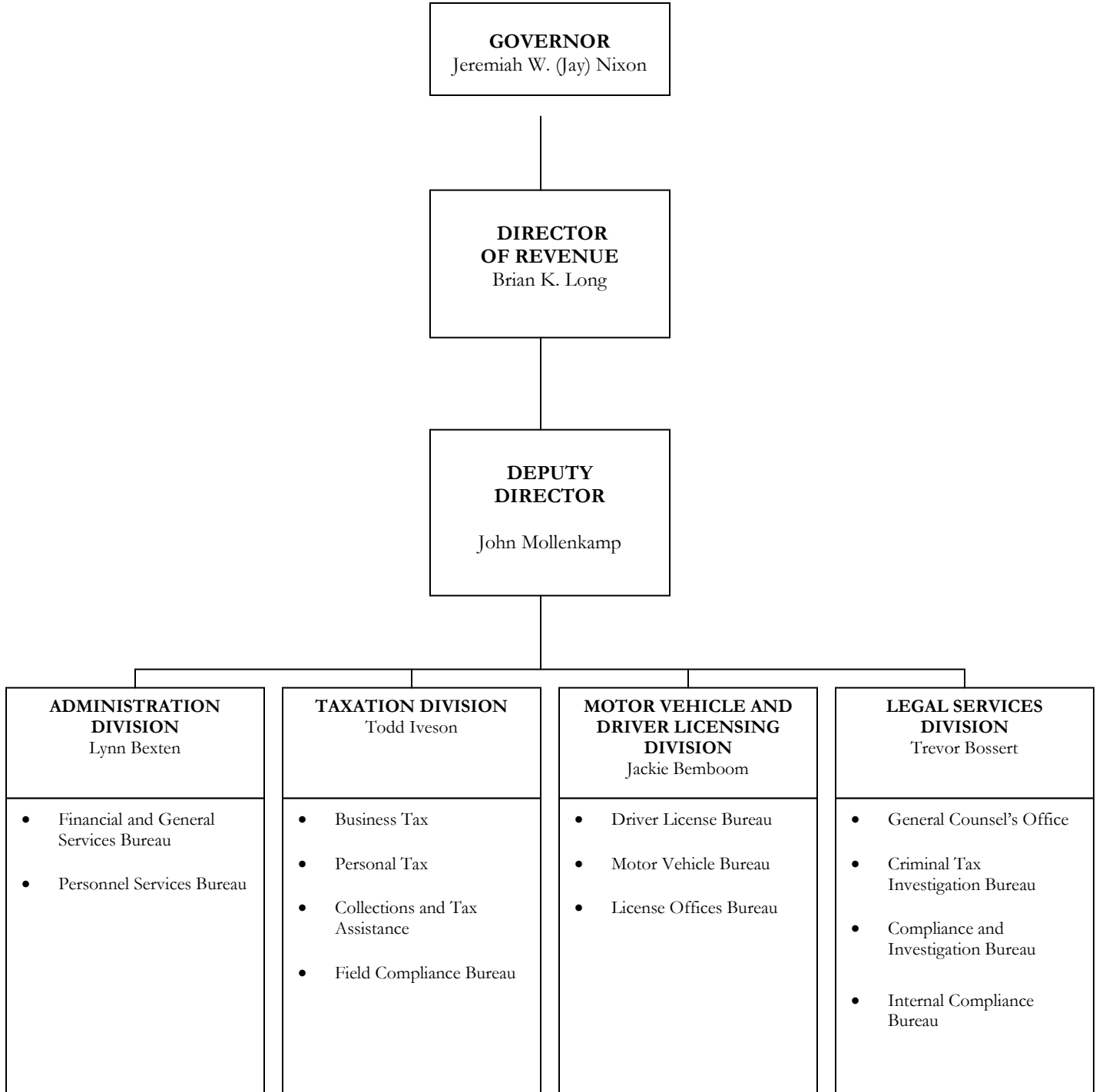
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

### **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, 2012

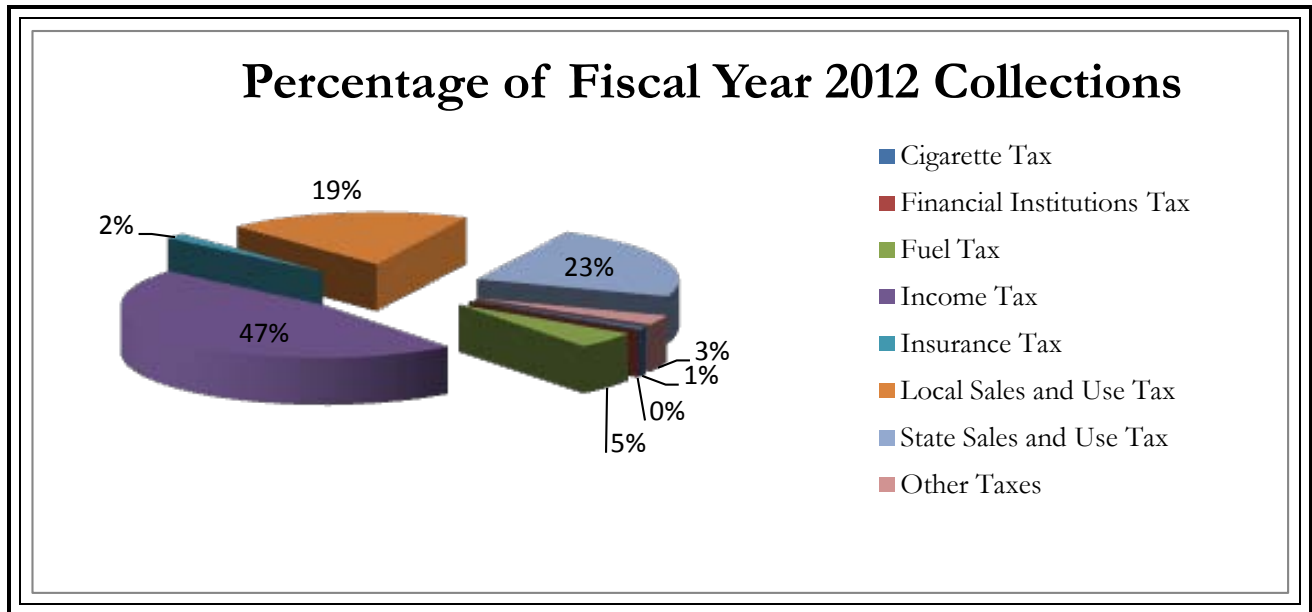
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



TAXES ADMINISTERED

## SUMMARY OF TAXES ADMINISTERED

	FY12 Amount Collected	FY11 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$110,462,730	\$111,199,969	-0.7 %
Financial Institutions Tax	17,863,494	28,765,582	-37.9
Fuel Tax	708,359,017	719,655,115	-1.6
Income Tax	6,354,025,788	6,179,208,464	2.8
Insurance Tax	235,249,256	253,051,198	-7.0
Local Sales and Use Tax	2,657,636,085	2,522,963,128	5.3
State Sales and Use Tax	3,131,793,823	3,007,369,328	4.1
Other Taxes	407,889,428	414,456,903	-1.6
<b>Total Collections</b>	<b>\$13,623,279,621</b>	<b>\$13,236,669,687</b>	<b>2.9 %</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	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
Cigarette	\$88,609,044	-1.5%	\$89,965,909	-1.3%	\$91,151,815	-3.8%	\$94,799,203	-2.4%	\$97,150,389
St. Louis County	3,179,943	-3.9%	3,307,701	-0.6%	3,328,582	-7.9%	3,614,417	-1.3%	3,660,492
Jackson County	2,296,922	-3.3%	2,374,369	0.2%	2,368,717	-5.6%	2,509,277	-4.8%	2,635,311
Tobacco Products	16,308,821	4.9%	15,551,490	3.6%	15,011,542	14.9%	13,065,193	7.0%	12,214,822
Tobacco Control	68,000	13500.0%	500	100.0%					
<b>Total Collections</b>	<b>\$110,462,730</b>	<b>-0.7%</b>	<b>\$111,199,969</b>	<b>-0.6%</b>	<b>\$111,860,656</b>	<b>-1.9%</b>	<b>\$113,988,090</b>	<b>-1.4%</b>	<b>\$115,661,014</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	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
Banks	\$4,172,148	-79.2%	\$20,060,730	974.4%	\$1,867,176	-27.7%	\$2,581,391	-67.0%	\$7,831,428
Credit Institutions	2,209,373	66.9%	1,324,013	-27.4%	1,823,589	-11.3%	2,054,781	64.8%	1,247,111
Savings and Loan	9,969,721	52.7%	6,528,976	-1.2%	6,610,808	174.0%	2,412,579	-42.4%	4,187,535
Credit Unions	1,512,252	77.5%	851,863	20.8%	704,942	179.2%	252,480	-17.3%	305,336
<b>Total Collections</b>	<b>\$17,863,494</b>	<b>-37.9%</b>	<b>\$28,765,582</b>	<b>161.4%</b>	<b>\$11,006,515</b>	<b>50.7%</b>	<b>\$7,301,231</b>	<b>-46.2%</b>	<b>\$13,571,410</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	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
Aviation Fuel	\$295,198	16.0%	\$254,394	1.2%	\$251,472	-1.3%	\$254,811	-25.9%	\$343,894
Motor Fuel	708,063,819	-1.6%	719,400,721	-0.2%	720,525,915	0.5%	716,771,379	-3.4%	741,833,908
<b>Total Collections</b>	<b>\$708,359,017</b>	<b>-1.6%</b>	<b>\$719,655,115</b>	<b>-0.2%</b>	<b>\$720,777,387</b>	<b>0.5%</b>	<b>\$717,026,190</b>	<b>-3.4%</b>	<b>\$742,177,802</b>

## TAXES ADMINISTERED

# 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 Community College Job Training Program Fund as required by Section 178.896, RSMo or the Missouri Community College Job Retention Training Program Fund as required by Section 178.764, RSMo.

### 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 excluding \$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. 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.

Tax Type	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
<b>Individual</b>									
Declarations	\$606,931,321	1.8%	\$596,277,043	4.5%	\$570,478,674	-23.4%	\$744,811,134	-13.4%	\$860,454,315
Fiduciary	35,772,320	4.3%	34,292,527	19.0%	28,808,216	-67.5%	88,590,981	22.9%	72,105,853
Returns	677,211,509	4.4%	648,495,095	-1.8%	660,584,306	-4.2%	689,282,928	-14.3%	804,487,527
Withholding	4,524,862,569	3.9%	4,353,813,894	3.1%	4,224,095,893	-4.3%	4,412,412,849	0.9%	4,373,125,413
College Job Training	4,090,193	28.8%	3,175,549	-1.6%	3,228,611	-22.7%	4,175,591	-4.3%	4,362,608
College Job Retention	2,403,687	-58.3%	5,758,163	-29.3%	8,145,996	-18.5%	9,992,850	119.4%	4,554,842
<b>Subtotal</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>-7.6%</b>	<b>\$5,949,266,333</b>	<b>-2.8%</b>	<b>\$6,119,090,558</b>
<b>Corporation/Franchise</b>									
Declarations	\$318,781,448	-5.3%	\$336,456,548	8.5%	\$310,227,979	-1.5%	\$315,058,765	-16.4%	\$376,928,280
Returns	183,972,741	-8.4%	200,939,645	4.7%	191,863,339	-10.1%	213,316,882	-9.8%	236,557,776
<b>Subtotal</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>-5.0%</b>	<b>\$528,375,647</b>	<b>-13.9%</b>	<b>\$613,486,056</b>
<b>Total Collections</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>	<b>-7.4%</b>	<b>\$6,477,641,980</b>	<b>-3.8%</b>	<b>\$6,732,576,614</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 exclude 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 exclude 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 2011 and 2012. Disposition of the tax is to the Workers' Compensation Fund.

## TAXES ADMINISTERED

Tax Type	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
Captive Insurance	\$453,463	134.4%	\$193,465	108.8%	\$92,635	182.5%	\$32,791	-17.2%	\$39,600
Special Purpose Life	\$555,113	23.5%	\$449,406	13.3%	\$396,753	363.1%	\$85,682	100.0%	
Premium (Foreign)	190,988,949	-9.2%	210,417,856	8.5%	193,907,582	-4.8%	203,680,518	-2.8%	209,554,552
Premium (Domestic)	6,714,073	-6.1%	7,154,009	6.4%	6,725,201	0.6%	6,681,992	10.9%	6,026,318
Surplus Lines	23,292,525	4.1%	22,383,681	-3.2%	23,128,155	5.2%	21,974,601	-14.6%	25,732,580
Workers Compensation	13,245,133	6.4%	12,452,781	32.7%	9,386,753	-22.1%	12,043,776	-13.6%	13,945,412
Second Injury *								-100.0%	957
<b>Total Collections</b>	<b>\$235,249,256</b>	<b>-7.0%</b>	<b>\$253,051,198</b>	<b>8.3%</b>	<b>\$233,637,079</b>	<b>-4.4%</b>	<b>\$244,499,360</b>	<b>-4.2%</b>	<b>\$255,299,419</b>

\* *The Department of Labor and Industrial Relations began collecting the Second Injury Tax in Fiscal Year 2006. Department of Revenue collections in Fiscal Year 2008 are the result of amended returns.*

## 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.

Tax Type	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
Local Sales	\$2,559,373,776	5.2%	\$2,433,383,476	10.0%	\$2,212,517,154	1.1%	\$2,189,510,295	-1.0%	\$2,212,091,138
Local Option Use	98,262,309	9.7%	89,579,652	4.8%	85,500,304	-9.8%	94,796,786	-4.9%	99,715,459
<b>Total Collections</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>	<b>0.6%</b>	<b>\$2,284,307,081</b>	<b>-1.2%</b>	<b>\$2,311,806,597</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.

### 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 is 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 is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is 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 are the State Road Fund (75 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to cities and counties.



## 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 Section 144.070, RSMo. The tax rate is 3 percent. 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	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
General	\$1,871,707,753	3.5%	\$1,808,195,530	1.0%	\$1,790,181,504	-4.9%	\$1,882,210,460	-4.6%	\$1,973,768,894
Aviation Jet Fuel	5,600,265	19.9%	4,669,303	16.2%	4,018,391	-15.9%	4,777,063	-35.6%	7,413,601
Conservation									
State Sales and Use	90,219,197	4.8%	86,056,513	1.4%	84,885,109	-3.7%	88,133,909	-4.7%	92,454,016
Motor Vehicle Sales	10,346,802	6.0%	9,761,825	8.8%	8,969,080	6.3%	8,437,309	-19.6%	10,491,063
Education									
State Sales and Use	718,959,866	4.9%	685,534,045	1.4%	676,135,709	-3.6%	701,560,346	-4.7%	735,849,946
Motor Vehicle Sales	65,393,280	6.4%	61,470,494	8.6%	56,608,001	5.4%	53,691,348	-20.5%	67,531,342
Highway Use	70,922,807	4.7%	67,756,422	9.6%	61,847,947	9.4%	56,540,462	-15.7%	67,059,230
Parks and Soil									
State Sales and Use	72,174,687	4.8%	68,844,488	1.4%	67,907,115	-3.7%	70,505,315	-4.7%	73,961,481
Motor Vehicle Sales	8,277,456	6.0%	7,809,472	8.8%	7,175,276	6.3%	6,749,859	-19.6%	8,392,881
Vehicle	218,191,710	5.3%	207,271,236	7.2%	193,298,505	2.6%	188,489,648	-18.0%	229,994,642
<b>Total Collections</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>	<b>-3.6%</b>	<b>\$3,061,095,719</b>	<b>-6.3%</b>	<b>\$3,266,917,096</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.

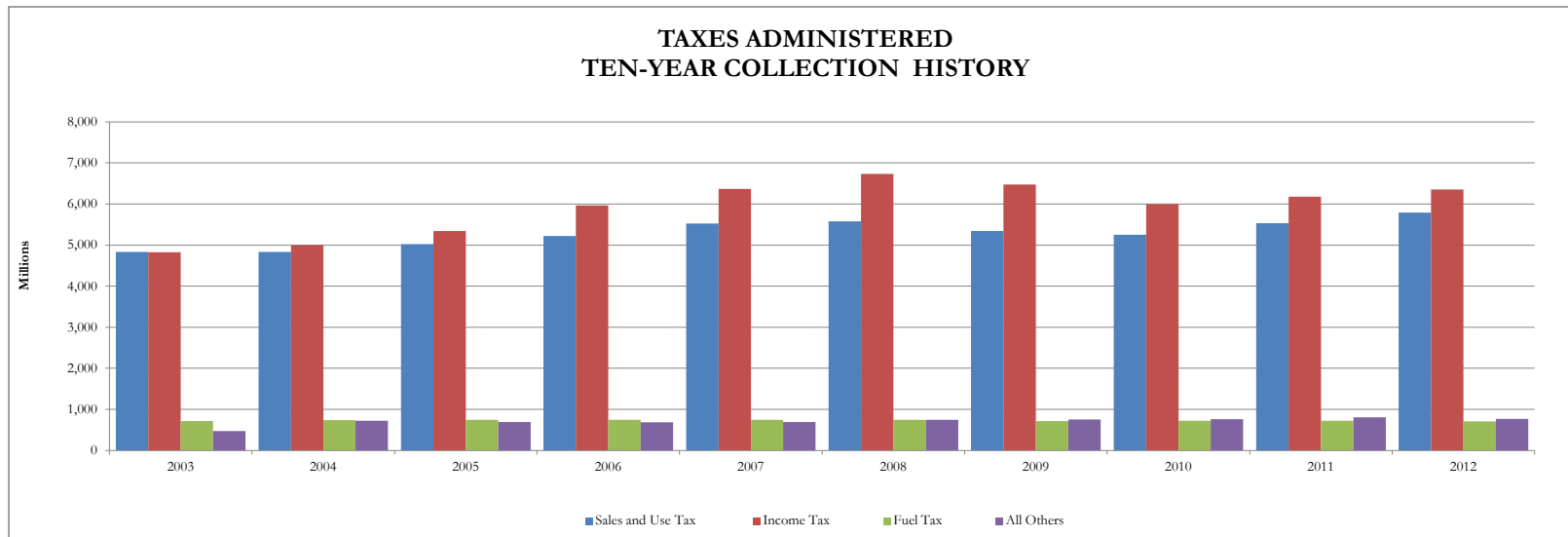
### Property Tax

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	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
County Private Car	\$3,389,573	-1.0%	\$3,423,943	-9.0%	\$3,761,622	-0.6%	\$3,782,700	-8.9%	\$4,152,693
Estate	170,966	-91.9%	2,117,782	703.3%	263,642	-91.4%	3,068,343	-11.1%	3,451,099
Gaming Receipts	374,940,223	-1.1%	379,217,315	1.9%	372,154,649	6.0%	351,191,915	7.8%	325,746,397
Property	29,388,666	-1.0%	29,697,863	0.6%	29,515,560	-1.6%	30,009,451	3.7%	28,945,756
<b>Total Collections</b>	<b>\$407,889,428</b>	<b>-1.6%</b>	<b>\$414,456,903</b>	<b>2.2%</b>	<b>\$405,695,473</b>	<b>4.5%</b>	<b>\$388,052,409</b>	<b>7.1%</b>	<b>\$362,295,945</b>

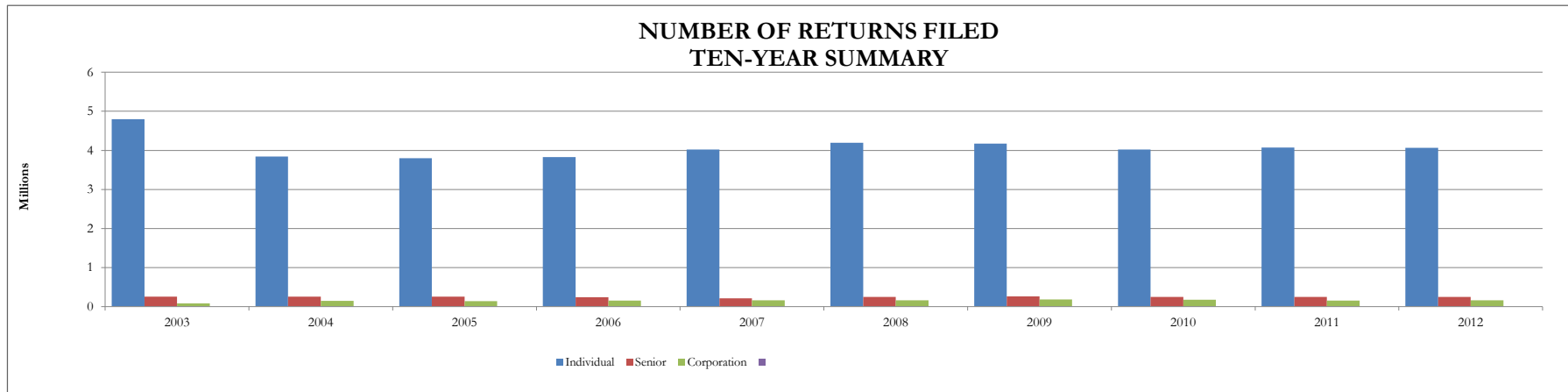
**DEPARTMENT OF REVENUE  
COLLECTION HISTORY OF TAXES ADMINISTERED  
FOR THE LAST TEN FISCAL YEARS (2003 - 2012)**

TAX	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Cigarette Tax</b>	\$ 110,462,730	111,199,969	111,860,656	113,988,090	115,661,014	115,394,219	118,205,378	117,161,445	116,753,263	115,285,370
<b>Financial Institutions Tax</b>	17,863,494	28,765,582	11,006,515	7,301,231	13,571,410	9,544,007	11,514,082	9,424,461	11,762,422	12,606,377
<b>Fuel Tax</b>	708,359,017	719,655,115	720,777,387	717,026,190	742,177,802	744,154,322	746,887,976	749,671,062	734,484,865	712,224,732
<b>Income Tax</b>	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	5,000,523,996	4,829,865,265
<b>Insurance Tax</b>	235,249,256	253,051,198	233,637,079	244,499,360	255,299,419	213,639,116	197,876,471	198,207,995	214,913,160	215,542,262
<b>Local Sales and Use Tax</b>	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	1,845,810,719	1,737,930,108
<b>State Sales and Use Tax</b>	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	2,990,126,281	2,857,287,766
<b>Other Taxes</b>	407,889,428	414,456,903	405,695,473	388,052,409	362,295,945	354,114,033	356,781,685	368,655,879	379,916,650	365,871,796
<b>Total Tax Collections</b>	\$ 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	11,294,291,356	10,846,613,676



**DEPARTMENT OF REVENUE  
INCOME TAX SUMMARY OF ACTIVITIES  
FOR THE LAST TEN FISCAL YEARS (2003 - 2012)**

TRANSACTION TYPE	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>INDIVIDUAL RETURNS:</b>										
Number Filed (all types)	2,894,584	2,917,023	2,876,787	3,019,358	3,080,945	2,973,095	2,858,736	2,857,809	2,829,031	3,555,011
Amount of Refunds	\$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	\$755,452,424	\$755,619,020
<b>WITHHOLDING:</b>										
Number Filed	1,119,822	1,104,848	1,095,225	1,100,579	1,057,508	1,000,872	924,096	911,209	960,715	1,197,834
Amount of Refunds	\$11,151,221	\$11,290,324	\$10,833,308	\$12,500,266	\$8,873,329	\$10,761,684	\$4,393,804	\$3,486,035	\$5,047,283	\$13,335,560
<b>FIDUCIARY:</b>										
Number Filed	51,269	49,391	49,432	49,764	54,648	49,159	41,580	32,771	49,565	43,694
Amount of Refunds	\$4,350,753	\$13,430,811	\$9,579,927	\$8,619,490	\$5,911,391	\$7,923,097	\$11,258,098	\$2,741,550	\$3,039,569	\$3,034,278
<b>SENIOR CITIZENS TAX CREDITS:</b>										
Number of Claims Filed	246,592	246,227	249,450	259,876	246,713	213,915	243,750	251,292	254,641	257,336
Amount of Refunds	\$117,603,638	\$114,887,118	\$118,594,589	\$118,573,853	\$100,164,994	\$93,118,747	\$96,092,375	\$99,597,933	\$95,761,841	\$100,917,481
<b>CORPORATION RETURNS:</b>										
Number Filed	160,203	157,378	173,748	183,792	157,819	159,234	156,008	138,294	147,859	80,747
Amount of Refunds	\$157,036,757	\$149,583,660	\$212,910,795	\$164,040,814	\$150,611,603	\$172,367,321	\$195,724,137	\$145,011,199	\$116,499,019	\$172,195,167
<b>TOTAL (Memorandum Only):</b>										
Number Filed (all types)	4,472,470	4,474,867	4,444,642	4,613,369	4,597,633	4,396,275	4,224,170	4,191,375	4,241,811	5,134,622
Amount of Refunds (all types)	\$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	\$975,800,136	\$1,045,101,506



# Missouri Department of Revenue

## Fees Administered

Fiscal Year Ended June 30, 2012

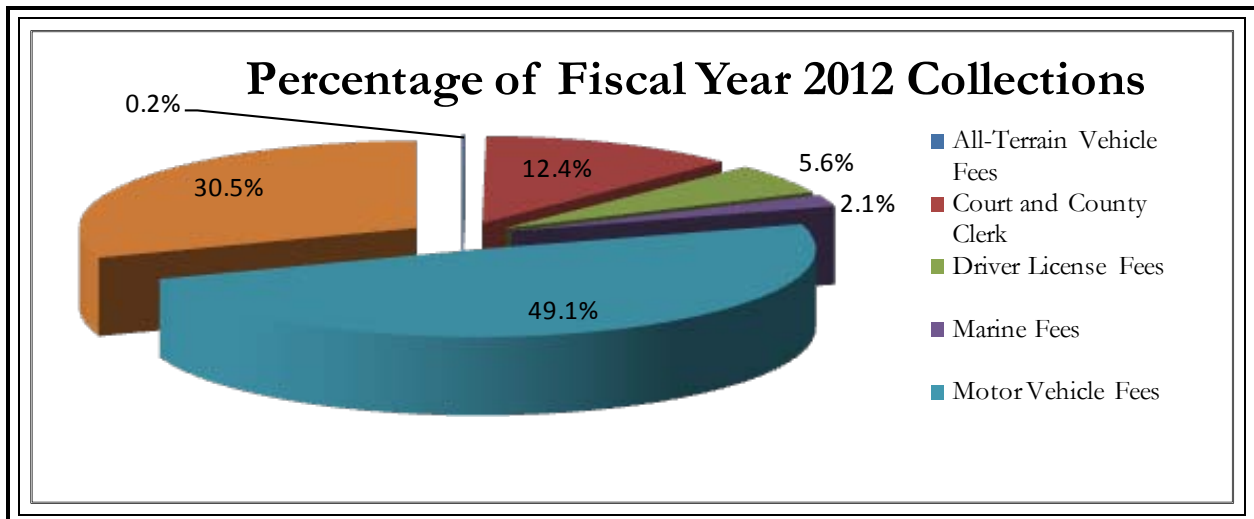
The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2012 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



FEES ADMINISTERED

## SUMMARY OF FEES ADMINISTERED

	FY12 Amount Collected	FY11 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$756,848	\$873,714	-13.4 %
Court and County Clerk and Recorder Fees	49,919,862	50,644,759	-1.4
Driver License Fees	22,713,712	19,715,278	15.2
Marine Fees	8,584,741	7,767,341	10.5
Motor Vehicle Fees	197,741,356	193,846,735	2.0
Other Fees	122,842,261	129,065,831	-4.8
<b>Total Collections</b>	<b>\$402,558,780</b>	<b>\$401,913,658</b>	<b>0.2 %</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.

### Grade Crossing Safety Fee

This is a fee 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.

### 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.

### Miscellaneous Fees/Penalties

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

Fee Type	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
Certificate of Title	\$138,547	-5.3%	\$146,360	-10.7%	\$163,926	-4.0%	\$170,668	-16.8%	\$205,211
Grade Crossing	6,532	-8.7%	7,151	-7.0%	7,691	5.9%	7,261	-14.8%	8,524
Registration/Decal	269,530	-6.6%	288,437	-8.3%	314,414	1.9%	308,475	-14.7%	361,845
Misc/Penalties	342,239	-20.7%	431,766	-27.0%	591,492	28.7%	459,449	-40.0%	765,502
<b>Total Collections</b>	<b>\$756,848</b>	<b>-13.4%</b>	<b>\$873,714</b>	<b>-18.9%</b>	<b>\$1,077,523</b>	<b>13.9%</b>	<b>\$945,853</b>	<b>-29.5%</b>	<b>\$1,341,082</b>

*Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 25 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 93, 100, and 101, 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. If in the immediate previous fiscal year, the state's net general revenue did not increase by 2 percent or more proceeds are deposited to the General 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.

### **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.

### **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.

## FEES ADMINISTERED

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- 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	Percent of		Percent of		Percent of		Percent of		FY2008
	FY2012	Change	FY2011	Change	FY2010	Change	FY2009	Change	
Associate/Probate	\$1,851,892	5.6%	\$1,753,243	-19.7%	\$2,184,461	-28.4%	\$3,049,594	-16.9%	\$3,669,610
Brain Injury	762,679	4.0%	733,332	-3.1%	756,607	-1.1%	765,206	3.4%	739,751
Circuit Clerk	10,995,127	-2.7%	11,303,181	2.7%	11,009,562	4.2%	10,562,592	7.9%	9,791,499
Court Automation	5,000,936	-3.9%	5,203,052	-6.5%	5,562,268	-5.2%	5,867,490	3.3%	5,677,622
Crime Victims'	10,634,659	-1.4%	10,781,403	-4.2%	11,254,888	-1.7%	11,450,529	0.0%	11,446,951
Deputy Sheriff	4,524,028	-34.8%	6,940,713	151.4%	2,761,219	47.0%	1,878,287	100.0%	
DNA Profiling	1,265,898	-3.6%	1,313,740	-5.3%	1,387,232	-5.0%	1,460,331	-1.2%	1,477,609
Domestic Relations	228,200	-2.0%	232,817	1.2%	229,985	0.8%	228,127	0.7%	226,567
Drug Lab Test	322,651	-9.1%	355,112	-0.1%	355,440	-7.1%	382,616	10.3%	346,959
Independent Living Center	381,663	4.0%	366,943	-3.1%	378,732	-1.2%	383,481	3.2%	371,454
Merchant License	4,481	-26.2%	6,075	-14.0%	7,066	-0.2%	7,081	-3.7%	7,350
Missouri CASA	83,163	-0.8%	83,849	1.1%	82,948	3.0%	80,570	-1.5%	81,763
Motorcycle	381,393	4.0%	366,562	-3.1%	378,159	-1.2%	382,695	3.5%	369,728
Prosecuting Attorney	486,738	-5.7%	516,128	-7.3%	557,046	-16.4%	666,682	-8.1%	725,543
Putative Father	124,770	11.0%	112,378	-7.7%	121,721	1.9%	119,494	0.0%	119,515
Recorders	9,007,133	0.4%	8,970,868	-1.3%	9,087,722	-5.1%	9,580,904	-10.6%	10,712,415
School Building	3,099,385	254.8%	873,576	-17.9%	1,064,008	-4.1%	1,109,761	-19.2%	1,374,134
Spinal Cord Injury	765,066	4.5%	731,787	-3.3%	756,812	-1.2%	766,269	3.4%	741,430
<b>Total Collections</b>	<b>\$49,919,862</b>	<b>-1.4%</b>	<b>\$50,644,759</b>	<b>5.7%</b>	<b>\$47,935,876</b>	<b>-1.7%</b>	<b>\$48,741,709</b>	<b>1.8%</b>	<b>\$47,879,900</b>

## FEES ADMINISTERED

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# DRIVER LICENSE FEES

### **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 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.

### **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.

### **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.

### **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.

## FEES ADMINISTERED

### 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

This includes donations to the Blindness Education, Screening, and Treatment Fund. It also includes such fees as document certification fees and fax fees. Disposition of the fees 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.

Fee Type	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
CDL	\$767,850	-0.2%	\$769,279	4.2%	\$738,075	-14.1%	\$859,430	-7.9%	\$933,002
Driver License									
Operator	12,301,159	21.4%	10,135,366	-11.1%	11,398,572	-6.5%	12,186,092	23.3%	9,881,414
Chauffeur	2,418,165	27.9%	1,891,166	-7.1%	2,036,733	-15.3%	2,404,605	27.0%	1,892,875
Commercial	2,374,732	12.1%	2,118,800	-1.8%	2,156,545	-13.2%	2,485,626	12.2%	2,214,993
Motorcycle	990	-18.4%	1,213	-4.5%	1,270	-15.3%	1,500	-13.3%	1,730
ID Card	1,375,541	-2.3%	1,407,434	1.7%	1,384,471	0.1%	1,382,427	11.1%	1,244,070
Instruction Permit	236,080	5.2%	224,477	-1.0%	226,785	-6.2%	241,756	0.0%	241,771
Organ Donor	296,681	107.5%	142,949	3.1%	138,682	-6.1%	147,719	11.7%	132,244
Processing	39,746	12.2%	35,432	1.2%	35,022	24.1%	28,222	27.5%	22,142
Reinstatement	2,732,317	-4.3%	2,856,320	-3.7%	2,965,432	-11.1%	3,336,756	3.8%	3,215,047
Miscellaneous	170,451	28.3%	132,842	-11.4%	149,872	-20.4%	188,195	1.9%	184,679
<b>Total Collections</b>	<b>\$22,713,712</b>	<b>15.2%</b>	<b>\$19,715,278</b>	<b>-7.1%</b>	<b>\$21,231,459</b>	<b>-8.7%</b>	<b>\$23,262,328</b>	<b>16.5%</b>	<b>\$19,963,967</b>

## 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 licenses 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 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	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
Certificate of Title	\$518,410	8.0%	\$480,025	-3.9%	\$499,558	2.6%	\$487,019	-3.9%	\$506,602
Processing *	1,321,356	41.1%	936,609	1040.4%	82,131	-6.6%	87,961	7.2%	82,029
Registration/Decal	6,557,045	6.3%	6,165,880	-5.3%	6,511,981	-7.1%	7,010,776	-0.9%	7,072,029
Miscellaneous	187,930	1.7%	184,827	-0.5%	185,729	10.0%	168,822	-16.4%	201,838
<b>Total Collections</b>	<b>\$8,584,741</b>	<b>10.5%</b>	<b>\$7,767,341</b>	<b>6.7%</b>	<b>\$7,279,399</b>	<b>-6.1%</b>	<b>\$7,754,578</b>	<b>-1.4%</b>	<b>\$7,862,498</b>

*\*Processing Fee includes all-terrain vehicles and manufactured housing 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, or obtaining a driver license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020 and 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund established in Section 192.935, RSMo.

### **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 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.

### **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, stolen, mutilated or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is to the General Fund.

### **Grade Crossing Safety Fee**

This is a fee imposed on owners of motor vehicles 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.

## 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 \$5.00 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 for repair or maintenance for a 10 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.

### **Plate Reissuance Fee**

This is a fee imposed for the replacement of license plates. The fee is authorized by Section 301.130, RSMo. Disposition of the extra fee for the new design replacement and 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.

### **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.

### **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.



## FEES ADMINISTERED

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### **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 Revenue Fund.

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

This is a voluntary contribution to the World War II 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. The donation is authorized by Section 301.3031, RSMo.

### **Miscellaneous Fees**

These are various fees including motor vehicle dealer plate fees, disabled placard fees, salvage inspection fees, additional horsepower fees, and contract agents' "return to state" contributions. 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.

## FEES ADMINISTERED

Fee Type	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
Alt. Fuel Decal	\$149,175	66.5%	\$89,588	-10.3%	\$99,846	3.0%	\$96,902	-1.4%	\$98,312
Antiterrorism	4,604	47.3%	3,125	-11.8%	3,542	1.0%	3,507	-11.8%	3,976
Blindness Education	229,818	106.9%	111,083	-1.5%	112,745	-10.1%	125,363	26.5%	99,094
Certificate of Title	15,937,186	4.4%	15,264,748	2.0%	14,969,617	-2.0%	15,279,749	-7.8%	16,569,651
Children's Trust	152,963	17.9%	129,736	-14.5%	151,768	-11.6%	171,728	-17.6%	208,396
Duplicate Plate	393,794	-9.3%	434,337	20.3%	361,019	47.2%	245,226	26.3%	194,114
Grade Crossing	1,251,556	-1.0%	1,264,381	1.3%	1,248,293	-10.1%	1,388,299	13.0%	1,228,994
License Transfer *	605,784	5.4%	574,754	9.4%	525,183	9.3%	480,402		
MV Trip Permit	615,931	14.1%	539,862	-1.6%	548,465	-48.5%	1,064,003	-71.0%	3,670,918
Plate Reissuance **		-100.0%	326,663	-94.3%	5,771,669	-34.2%	8,765,362		
Plate Reservation *	2,298,277	13.2%	2,030,334	-6.1%	2,162,090	-9.9%	2,399,805		
Processing ***	1,572,490	-13.5%	1,817,758	-24.2%	2,396,914	12.5%	2,131,104	-17.9%	2,594,451
Registration	154,981,012	1.6%	152,565,662	-0.5%	153,299,548	-0.6%	154,153,159	1.0%	152,696,824
Renewal Penalty *	2,464,816	0.3%	2,457,474	6.6%	2,304,585	3.8%	2,219,425		
Specialty Plate	5,150	-74.3%	20,000	100.0%	10,000	-33.4%	15,026	-24.3%	19,850
Title Penalty *	15,170,498	5.1%	14,427,759	-0.4%	14,492,780	-6.1%	15,427,298		
World War II	45,911	8.8%	42,191	9.7%	38,469	59.0%	24,196	-2.3%	24,758
Miscellaneous	1,862,391	6.6%	1,747,280	-19.5%	2,170,663	56.0%	1,391,865	-94.8%	26,604,388
<b>Total Collections</b>	<b>\$197,741,356</b>	<b>2.0%</b>	<b>\$193,846,735</b>	<b>-3.4%</b>	<b>\$200,667,196</b>	<b>-2.3%</b>	<b>\$205,382,419</b>	<b>0.7%</b>	<b>\$204,013,726</b>

\* *Prior to Fiscal Year 2009, these fees were included in Miscellaneous.*

\*\* *Plate reissuance began June 16, 2008 and ended December 31, 2010.*

\*\*\* *Beginning in Fiscal Year 2011, Marine Notice of Lien processing fees are reported in the Marine Fees Section in the Processing Fee category.*

## 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 Section 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	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008
Battery	\$711,617	-0.8%	\$717,443	4.4%	\$687,316	-4.3%	\$717,894	-10.5%	\$802,438
Boll Weevil	144	-95.8%	3,400	-99.5%	691,389	-55.7%	1,561,300	-67.1%	4,739,100
Criminal Record	99,077	-0.8%	99,875	9.8%	90,980	-2.3%	93,123	-14.1%	108,375
Contract Office Penalties	1,825	-17.9%	2,223						
Contract Office Return to State	1,131,450	-3.2%	1,168,983						
Excess Traffic Fines		-100.0%	19,205						
Gaming	102,697,954	-5.4%	108,576,832	-0.3%	108,890,318	4.2%	104,464,700	3.5%	100,887,660
MV Commission	920,573	-1.4%	933,637	-0.6%	939,138	-2.9%	967,127	-5.7%	1,025,183
Petroleum	2,384,809	-1.6%	2,424,084	0.8%	2,405,616	-0.7%	2,421,394	-4.3%	2,529,258
Publication	1,382,713	0.4%	1,377,783	-2.5%	1,413,731	-53.8%	3,059,683	58.3%	1,932,420
Rural Electric	480	-2.0%	490	6.5%	460	-4.2%	480	-2.0%	490
Storage Tank	11,302,684	-1.5%	11,474,813	0.2%	11,451,506	-25.4%	15,360,359	-34.9%	23,608,574
Tire	2,181,635	-2.6%	2,240,963	0.8%	2,223,075	2.3%	2,172,737	-5.0%	2,287,044
Tobacco	27,300	4.6%	26,100	-8.7%	28,600	5.1%	27,210	5.0%	25,910
<b>Total Collections</b>	<b>\$122,842,261</b>	<b>-4.8%</b>	<b>\$129,065,831</b>	<b>0.2%</b>	<b>\$128,822,129</b>	<b>-1.5%</b>	<b>\$130,846,007</b>	<b>-5.1%</b>	<b>\$137,946,452</b>

**DEPARTMENT OF REVENUE  
DRIVER LICENSE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2008-2012)**

	Fiscal Year				
	2012	2011	2010	2009	2008
Licenses Issued					
Operator	1,084,830	924,167	1,014,272	1,079,742	907,509
Chauffeur	95,402	74,756	79,194	94,145	74,560
Commercial	68,451	61,471	62,094	71,327	63,781
Motorcycle	80	101	109	128	138
Identification Cards	261,583	238,848	234,922	235,482	208,713
Instruction Permits	184,099	176,940	179,034	184,915	175,352
Organ Donor	114,559	63,889	63,784	79,909	73,895
Record Searches (a)	278,290	368,424	290,409	906,207	873,904
Reinstatements	78,901	83,511	84,222	91,308	88,731
Miscellaneous					
License Applications	26,666	26,135	28,886	35,555	66,900
Certified Records	3,311	3,184	3,360	3,959	4,957
Address Changes	29,282	27,375	27,189	27,781	25,093
Branch Processing Fees	8,455	7,487	7,413	6,107	4,846
Other	218,981	192,098	193,460	220,198	206,000
<b>Total Driver License Transactions</b>	<u>2,452,890</u>	<u>2,248,386</u>	<u>2,268,348</u>	<u>3,036,763</u>	<u>2,774,379</u>
Percent Increase/Decrease from Prior Year	<u>9.10%</u>	<u>-0.88%</u>	<u>-25.30%</u>	<u>9.46%</u>	<u>-3.74%</u>

(a) The decrease in the number of Record Searches in Fiscal Year 2010 is because of an increase in the record sale price and some prior year customers becoming ineligible to purchase records under the Driver's Privacy Protection Act (DPPA) regulations.

**DEPARTMENT OF REVENUE  
MOTOR VEHICLE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2008-2012)**

	Fiscal Year				
	2012	2011	2010	2009	2008
Vehicle Registration					
Passenger	3,450,979	3,394,990	3,390,626	4,220,052	3,355,207
Trucks	1,478,883	1,414,162	1,414,863	1,424,935	1,416,886
Buses	11,996	12,060	12,521	13,578	12,520
Motorcycles	154,784	155,440	145,981	153,596	140,063
Trailers	356,596	339,895	351,850	333,641	326,600
Recreational Vehicles	16,727	16,910	18,144	18,264	18,202
Replacement Plates/Tabs	53,340	53,941	52,370	62,301	75,346
Miscellaneous	252	265	162	215	1,020
Titles					
Original	1,684,778	1,612,194	1,555,827	1,495,048	1,638,160
Lienholder	306,685	491,974	536,455	543,266	645,800
Duplicate	135,976	130,997	124,323	121,094	128,303
Salvage	141	242	1,640	49,986	48,522
Repossessed	41,974	45,110	45,859	54,352	54,435
Quick Title Fee	13,466	20,542	49,523	117,705	133,077
Miscellaneous	16,045	14,829	13,576	15,023	16,578
Temporary Permits	69,348	69,600	70,699	142,604	431,107
Miscellaneous					
License Transfers	303,648	288,190	263,322	240,788	320,247
Code L	15	7	19	42	57
Plate Reservations	153,950	137,857	146,014	161,338	169,869
Dealer Plates	25,617	30,399	24,731	72,288	75,197
Record Searches (a)	48,494	12,346	17,486	63,639	73,494
Penalty Fees	709,021	699,861	664,031	660,815	723,215
Disabled Placards	111,875	114,555	234,362	108,694	271,390
Internet Record Search /Inquiry					
Fees (b)	467,036	406,337	337,334	348,921	428,000
Processing Fees	491,921	601,116	895,818	827,260	982,282
Reissuance Fee (c)		235,017	4,152,278	6,305,662	
Other (b)	168,997	150,628	122,851	109,622	493,663
<b>Total Motor Vehicle Transactions</b>	<u>10,272,544</u>	<u>10,449,464</u>	<u>14,642,665</u>	<u>17,664,729</u>	<u>11,979,240</u>
Percent Increase/Decrease from Prior Year	<u>-1.69%</u>	<u>-28.64%</u>	<u>-17.11%</u>	<u>47.46%</u>	<u>-1.73%</u>

(a) The decrease in the number of Record Searches in Fiscal Year 2010 is because of an increase in the record sale price and some prior year customers becoming ineligible to purchase records under the Driver's Privacy Protection Act (DPPA) regulations.

(b) Some Internet Record Search / Inquiry Fees were mistakenly classified as Other in Fiscal Year 2011.

(c) The large decrease in Reissuance Fee transactions is because the Department issued new plates in Fiscal Years 2009 and 2010 with a small number issued in Fiscal Year 2011.

**DEPARTMENT OF REVENUE  
MARINE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2008-2012)**

	Fiscal Year				
	2012	2011	2010	2009	2008
Marine Titles					
Watercraft Original Title	74,431	67,556	72,040	67,358	62,857
Watercraft Duplicate Title	139	130	127	294	1,046
Outboard Motor Original Title	376	601	836	2,061	7,822
Outboard Motor Duplicate Title	23	51	59	110	488
Other	2,096	3,390	3,282	3,662	2,976
Marine Registrations					
Watercraft/Motorboat Decals	102,951	99,714	106,184	106,918	102,745
Outboard Motor Decals	21,796	18,426	19,277	19,822	21,887
Documented Vessels	2,273	2,225	2,132	2,588	6,883
Miscellaneous					
Replacement Decals	1,827	2,117	2,947	2,189	2,639
Dealer Registrations	737	715	906	25	2,459
Watercraft Numbers	5,900	7,516	7,923	8,045	10,650
Title Penalties	7,018	7,873	6,506	6,766	8,070
Boat Identification Plates	266	268	279	251	290
Processing Fees (a)	526,667	365,816			
Other	1,118	1,237	1,260	1,164	1,070
<b>Total Marine Transactions</b>	<b>747,618</b>	<b>577,635</b>	<b>223,758</b>	<b>221,253</b>	<b>231,882</b>
Percent Increase/Decrease from Prior Year	29.43%	158.15%	1.13%	-4.58%	-23.15%

**DEPARTMENT OF REVENUE  
ALL-TERRAIN VEHICLE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2008-2012)**

	Fiscal Year				
	2012	2011	2010	2009	2008
Titles	16,281	17,294	19,300	20,112	23,956
Registration/Decals	26,329	28,156	30,691	30,105	35,308
Miscellaneous	3,714	4,406	5,451	4,838	7,405
<b>Total All-Terrain Vehicle Transactions</b>	<b>46,324</b>	<b>49,856</b>	<b>55,442</b>	<b>55,055</b>	<b>66,669</b>
Percent Increase/Decrease from Prior Year	-7.08%	-10.08%	0.70%	-17.42%	-13.31%

(a) Processing Fees include Notice of Lien processing fee transactions. Prior to Fiscal Year 2011, these transactions were included in the Processing Fees category in the Motor Vehicle Transactions Section. In the Fiscal Year 2011 report the Processing Fees were classified as Other. They have been reclassified as Processing Fees in this report.

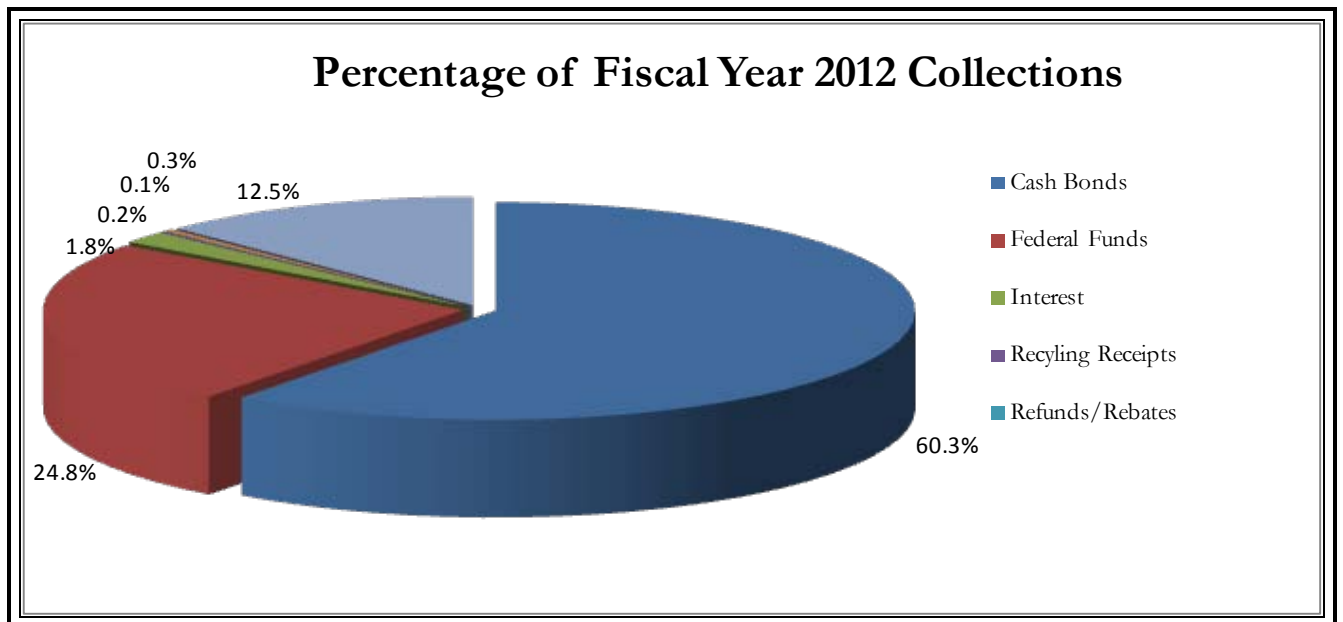


## OTHER RECEIPTS

# SUMMARY OF OTHER RECEIPTS

	FY12 Amount Collected	FY11 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$8,968,358	\$7,368,307	21.7 %
Federal Funds	3,691,017	3,745,455	-1.5
Interest	267,074	30	890146.7
Recycling Receipts	32,625	52,355	-37.7
Refunds/Rebates	9,507	13,209	-28.0
Unclaimed Property	47,326	72,777	-35.0
All Other Miscellaneous Receipts	1,852,470	2,136,833	-13.3
<b>Total Other Receipts</b>	<b>\$14,868,377</b>	<b>\$13,388,966</b>	<b>11.0 %</b>

All Other Miscellaneous Receipts includes cancelled checks of \$1.7 million and \$2.1 million in Fiscal Years 2012 and 2011 respectively.



# Missouri Department of Revenue

## Non-State Funds Schedule

Fiscal Year Ended June 30, 2012

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 2012**

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	\$ 2,561,807	29,664,690	30,954,092	5,750,427	21,742,186	2,624,522,357
Interest	44	59	(6,302)	(4,440)	(410)	4,819
Total Collections	\$ 2,561,851	29,664,749	30,947,790	5,745,987	21,741,776	2,624,527,176
<b>Disbursements</b>						
Political Subdivisions	\$	5,503,244		6,810,554	21,462,414	
General Revenue	1,646,066	55,591	7,954,677			
Other State Funds		24,473,658	49,192			
Refunds to Taxpayers		32,320		82,526	113,064	
Transfers to Other Non-State Funds	431,687		20,932,750			
Protested Taxes and Interest						
Other Entities					142	2,623,494,019
Total Disbursements	\$ 2,077,753	30,064,813	28,936,619	6,893,080	21,575,620	2,623,494,019
Collections Over (Under) Disbursements	\$ 484,098	(400,064)	2,011,171	(1,147,093)	166,156	1,033,157
Beginning Balance July 1, 2011	97,431	1,145,096	14,195,278	13,971,967	820,042	12,554,163
<b>Ending Total Assets</b>	\$ 581,529	745,032	16,206,449	12,824,874	986,198	13,587,320

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	\$ 30,916,077	272,349,510	824,805,836	477,637,371	2,667,874,766	6,988,779,119
Interest	(7,971)	(282)	(7,392)	401	(138,113)	(159,587)
Total Collections	\$ 30,908,106	272,349,228	824,798,444	477,637,772	2,667,736,653	6,988,619,532
<b>Disbursements</b>						
Political Subdivisions	\$ 24,110,884	246,134,734		90,433,608	2,656,966,339	3,051,421,777
General Revenue	9,344,794		22,154,177		26,039,364	67,194,669
Other State Funds			512,791,673	388,665,277		925,979,800
Refunds to Taxpayers	1,595,511	23,315	1,749,609		71,714	3,668,059
Transfers to Other Non-State Funds			288,195,154			309,559,591
Protested Taxes and Interest					1,346,563	1,346,563
Other Entities						2,623,494,161
Total Disbursements	\$ 35,051,189	246,158,049	824,890,613	479,098,885	2,684,423,980	6,982,664,620
Collections Over (Under) Disbursements	\$ (4,143,083)	26,191,179	(92,169)	(1,461,113)	(16,687,327)	5,954,912
Beginning Balance July 1, 2011	35,008,868	17,500,512	12,359,639	9,177,240	285,169,369	401,999,605
<b>Ending Total Assets</b>	\$ 30,865,785	43,691,691	12,267,470	7,716,127	268,482,042	407,954,517

The MoDOT Non-State Fund is included in the Non-Appropriated Funds Sources and Application on page 114.

# Missouri Department of Revenue

## Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2012

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, 2012**

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 (i,j)	Total (Memorandum Only)
Adair County	\$	8,962		232,924	622,216	2,971,336			44,599	3,880,037
Andrew County		9,120		206	688,585	1,636,000	171,605		45,922	2,551,438
Atchison County		21,632		10,006	577,406	1,297,339	186,868			2,093,251
Audrain County		61,749		43,171	840,516	4,558,203			43,957	5,547,596
Barry County		33,804		58,632	1,210,662	4,644,050				5,947,148
Barton County		56,214		27,450	642,748	1,043,960			49,870	1,820,242
Bates County		57,185		25,657	866,988	1,189,894	153,247		46,927	2,339,898
Benton County				2,339	735,420	2,285,640	117,823		40,573	3,181,795
Bollinger County				2,718	521,375	1,021,223			48,808	1,594,124
Boone County		15,783	1,441	308,076	1,555,527	28,194,367				30,075,194
Buchanan County		31,119		116,955	594,003	14,118,448			19,816	14,880,341
Butler County		40,432		19,145	1,125,062	6,042,220			35,254	7,262,113
Caldwell County		40,021		14	557,212	788,523	114,055		50,410	1,550,235
Callaway County				34,649	1,487,826	3,276,111			31,945	4,830,531
Camden County		3,585	190	19,433	2,667,799	9,579,416				12,270,423
Cape Girardeau County		35,107		187,972	918,901	13,229,152			15,088	14,386,220
Carroll County		83,609		65,998	802,337	847,422	144,975			1,944,341
Carter County				43,516	300,130	479,095			51,394	874,135
Cass County		55,191		96,530	1,302,940	12,885,226	1,881,571		514	16,221,972
Cedar County				7,464	567,936	972,870			46,807	1,595,077
Chariton County		46,614		17,390	734,679	1,016,126	120,026			1,934,835
Christian County		6,890		20,357	1,319,692	11,036,833			7,723	12,391,495
Clark County		27,176		75,227	480,002	1,285,441				1,867,846
Clay County		101,979		547,332	812,771	25,198,421	3,297,222			29,957,725
Clinton County				25,046	659,739	1,085,542	140,988			1,911,315
Cole County		33,935	1,242,305	255,704	1,057,981	16,288,236	1,188,175		14,524	20,080,860
Cooper County		34,661		47,623	529,841	2,952,851				3,564,976
Crawford County		54,089		11,224	648,021	3,318,998			43,249	4,075,581
Dade County		25,724		9,768	517,702	785,602	46,992		50,038	1,435,826
Dallas County				36,551	656,047	2,275,851			46,885	3,015,334

See pages 41 and 42 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2012**

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 (i,j)	Total (Memorandum Only)
(continued from previous page)										
Daviess County	\$	9,163		14,291	607,196	843,705	72,243		49,507	1,596,105
DeKalb County				1,647	569,232	1,288,092	107,788			1,966,759
Dent County				66,481	609,795	1,537,495			48,181	2,261,952
Douglas County				1,464	651,419	880,318			48,379	1,581,580
Dunklin County		15,101		118,540	784,939	2,939,990			42,826	3,901,396
Franklin County		65,264		71,651	2,255,546	18,399,161				20,791,622
Gasconade County		13,798		22,347	530,379	2,346,106				2,912,630
Gentry County				34,135	491,279	508,586	41,508			1,075,508
Greene County		79,088	155,922	648,405	3,353,094	56,426,654				60,663,163
Grundy County		35,859		1,084	423,349	1,431,018				1,891,310
Harrison County				21,264	715,903	1,367,495	77,517			2,182,179
Henry County		16,325		4,976	739,027	2,370,650	151,730		43,132	3,325,840
Hickory County				20,187	438,741	868,816			48,502	1,376,246
Holt County		41,044		8,851	445,519	1,140,177	258,641			1,894,232
Howard County		12,416		6,182	372,136	1,437,245				1,827,979
Howell County		36,943		97,824	1,102,135	4,149,290			37,846	5,424,038
Iron County		37,695		4,629	374,517	703,205			49,732	1,169,778
Jackson County	2,271,943	131,656	71,240	1,712,100	968,489	99,363,637				104,519,065
Jasper County		80,111		76,359	1,302,224	16,931,461				18,390,155
Jefferson County		61,740		196,466	3,898,374	33,442,059				37,598,639
Johnson County		31,268		28,100	1,303,624	8,943,565	621,341		30,958	10,958,856
Knox County		15,416		116,756	444,996	585,051			52,153	1,214,372
Laclede County		31,242		86,929	791,076	3,902,828			38,374	4,850,449
Lafayette County		67,301		132,455	805,375	3,649,326	353,789		40,027	5,048,273
Lawrence County		51,248		34,940	988,959	3,854,721	321,793		38,635	5,290,296
Lewis County		18,904		70,010	437,792	1,366,638	309,474		50,026	2,252,844
Lincoln County		18,292		78,279	1,128,130	7,287,903			26,542	8,539,146
Linn County		30,088		39,873	591,789	1,260,193	98,599		48,814	2,069,356
Livingston County		31,600		5,280	528,445	1,520,436	137,231		48,940	2,271,932
Macon County		61,399		71,329	767,998	1,868,857			46,444	2,816,027

See pages 41 and 42 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2012**

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 (i,j)	Total (Memorandum Only)
(continued from previous page)										
Madison County	\$			1,379	322,611	1,491,403			49,201	1,864,594
Maries County				1,527	408,406	783,617	48,440			1,241,990
Marion County		45,599		93,912	517,525	4,208,438	444,415		40,963	5,350,852
McDonald County		18,336		18,639	698,712	4,956,066			45,892	5,737,645
Mercer County		18,887		20,256	375,119	679,255	70,229			1,163,746
Miller County				7,803	829,048	3,236,635	174,435		39,259	4,287,180
Mississippi County				967	368,617	1,667,931			48,496	2,086,011
Moniteau County		33,716		8,575	500,495	1,546,924				2,089,710
Monroe County		39,898		26,648	592,565	527,483	36,428		49,798	1,272,820
Montgomery County		23,110		5,416	589,319	1,680,255			48,604	2,346,704
Morgan County		5,806		1,604	1,220,049	2,087,274			36,454	3,351,187
New Madrid County		56,066		12,410	777,564	2,999,478			46,726	3,892,244
Newton County		57,482		66,513	1,109,812	6,501,926			27,112	7,762,845
Nodaway County				5,007	1,043,551	2,322,977	196,613		45,442	3,613,590
Oregon County		12,486		6,202	479,448	912,132			49,450	1,459,718
Osage County		20,802		18,837	538,920	1,829,593			47,458	2,455,610
Ozark County				2,532	648,941	868,071				1,519,544
Pemiscot County		31,294		45,817	552,307	1,849,371			47,821	2,526,610
Perry County		30,848		30,107	563,011	4,347,062			43,936	5,014,964
Pettis County		22,690		18,391	1,029,506	6,018,071	491,565		36,442	7,616,665
Phelps County		27,700		56,983	829,128	5,696,292			37,636	6,647,739
Pike County		52,918		64,944	568,247	3,212,350			46,633	3,945,092
Platte County		34,424		95,490	1,463,121	21,623,111	4,141,258		1,987	27,359,391
Polk County				218	852,089	3,182,834			40,081	4,075,222
Pulaski County		28,960		132,067	781,372	3,212,863				4,155,262
Putnam County		13,116		173	481,874	768,784			51,493	1,315,440
Ralls County		24,561		22,069	508,970	1,756,936	371,726			2,684,262
Randolph County		53,442		52,594	797,041	2,562,192			43,399	3,508,668
Ray County		82,944		26,753	726,756	2,231,565	294,751		44,161	3,406,930
Reynolds County				40	682,619	436,192			51,904	1,170,755

See pages 41 and 42 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2012**

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 (i,j)	Total (Memorandum Only)
(continued from previous page)										
Ripley County	\$			35,700	404,022	1,425,746			48,073	1,913,541
St. Charles County		52,848		926,535	3,754,543	80,104,561	6,647,153			91,485,640
St. Clair County		5,255		81	585,420	269,983			49,309	910,048
St. Francois County		33,839		87,992	764,773	8,237,341			22,567	9,146,512
St. Louis County	882,666	107,708	579,989	6,150,890	11,349,155	417,199,354		10,777,051		447,046,813
Ste. Genevieve County		44,392		10,747	690,454	3,621,570			43,831	4,410,994
Saline County		63,314		62,587	716,975	3,332,989			44,821	4,220,686
Schuyler County				12,709	274,186	632,715			52,873	972,483
Scotland County		8,910		46,729	432,273	545,766			52,060	1,085,738
Scott County		39,767		55,803	478,840	3,593,262			36,226	4,203,898
Shannon County				15,196	580,927	467,498				1,063,621
Shelby County		21,589		7,408	514,489	779,229	61,547		51,013	1,435,275
Stoddard County		57,937		42,136	1,010,826	2,755,041			39,541	3,905,481
Stone County		22,944		14,775	1,178,044	6,477,133	465,414			8,158,310
Sullivan County		15,739		21,348	477,873	1,279,829			51,493	1,846,282
Taney County		16,097		53,299	1,181,811	22,149,609				23,400,816
Texas County		15,372		57,751	913,466	2,864,176			43,741	3,894,506
Vernon County		83,556		35,297	908,437	1,912,564			45,310	2,985,164
Warren County		15,931		44,075	697,570	5,051,121			33,403	5,842,100
Washington County		40,816		62,929	537,588	3,551,106	193,862		42,088	4,428,389
Wayne County		28,278		128	523,948	922,290			47,497	1,522,141
Webster County		42,792		43,608	878,516	4,944,203			38,146	5,947,265
Worth County					220,437	257,379	22,780		53,686	554,282
Wright County		24,404		81,064	639,557	1,534,511			46,612	2,326,148
<b>TOTALS</b>	\$	<u>3,154,609</u>	<u>3,354,115</u>	<u>2,051,087</u>	<u>14,854,571</u>	<u>104,994,414</u>	<u>1,128,025,131</u>	<u>10,777,051</u>	<u>3,385,959</u>	<u>1,294,372,754</u>

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 43 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.  
(b) See page 104 for a description of county private car tax.  
(c) See page 105 for a description of county stock insurance included in the Financial Institution Tax Fund description.  
(d) See page 105 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.  
(e) See pages 7, 23, and 26 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.

(continued on next page)



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2012**

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 (i,j)	Total (Memorandum Only)
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- (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 11 for a description of local sales tax.
- (h) See page 11 for a description of local option use tax.
- (i) See page 104 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 11, because of a one to 12 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 23, 24, and 26 through 29.
- (k) See page 14 and 30 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, 2012

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, 2012**

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	\$			63,958	378,778			442,736
Advance				47,771	364,406	28,269		440,446
Agency				23,624	0			23,624
Airport Drive				24,316	348,937			373,253
Alba				21,146	11,817			32,963
Albany				67,933	338,738			406,671
Aldrich				2,859	0			2,859
Alexandria				6,010	13,115			19,125
Allendale				1,978	6,536			8,514
Allenville				4,053	0			4,053
Alma				14,795	0			14,795
Altamount				7,809	0			7,809
Altenburg				12,172	0			12,172
Alton				28,245	251,059			279,304
Amazonia				10,849	0			10,849
Amity				2,305	0			2,305
Amoret				7,427	0			7,427
Amsterdam				9,697	11,542			21,239
Anderson				70,418	336,229			406,647
Annada				1,440	0			1,440
Annapolis				12,068	74,213			86,281
Anniston				9,599	0			9,599
Appleton City				45,266	228,807			274,073
Arbela				1,495	0			1,495
Arbyrd				19,175	45,456			64,631
Arcadia				21,669	81,356			103,025
Archie				37,800	80,949			118,749
Arcola				1,838	0			1,838
Argyle				6,024	14,076			20,100
Arkoe				2,318	0			2,318

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$			10,551	0			10,551
Arnold				752,462	6,465,566			7,218,028
Arrow Point Village				4,089	0			4,089
Arrow Rock				2,515	16,100			18,615
Asbury				7,861	16,837			24,698
Ash Grove				53,573	172,916	11,619		238,108
Ashland				107,764	417,432			525,196
Atlanta				15,485	11,519			27,004
Augusta				8,669	50,763			59,432
Aurora				267,825	2,127,693	86,053		2,481,571
Auxvasse				34,730	119,760			154,490
Ava				111,127	1,004,388	47,937		1,163,452
Avilla				4,851	0			4,851
Avondale				17,983	28,673			46,656
Bagnell				3,300	8,530			11,830
Bakersfield				9,845	14,212			24,057
Baldwin Park				3,845	0			3,845
Ballwin	84,257			1,140,400	2,691,190			3,915,847
Baring				5,401	0			5,401
Barnard				8,863	0			8,863
Barnett				7,578	0			7,578
Bates City				8,596	82,927	8,969		100,492
Battlefield				144,394	181,936			326,330
Bell City				16,805	16,074			32,879
Bella Villa	1,948			26,120	40,869	7,121		76,058
Belle				53,187	233,142			286,329
Bellefontaine Neigh.	29,997			405,672	637,335			1,073,004
Bellerive	590			8,226	40,276			49,092
Bellflower				15,180	21,817			36,997
Bel-Nor	4,218			57,304	90,226	15,608		167,356

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$ 7,889			107,815	412,986			528,690
Belton				827,208	7,140,559			7,967,767
Benton				29,346	84,527			113,873
Benton City				4,192	0			4,192
Berger				7,875	3,823			11,698
Berkeley	25,826			352,754	1,998,931			2,377,511
Bernie				68,834	182,628			251,462
Bertrand				28,763	16,068			44,831
Bethany				117,657	1,040,085			1,157,742
Bethel				4,488	7,185			11,673
Beverly Hills	1,605			21,770	48,878			72,253
Bevier				26,625	85,831			112,456
Big Lake				5,254	0			5,254
Bigelow				1,211	0			1,211
Billings				39,327	55,286			94,613
Birch Tree				24,215	84,398			108,613
Birmingham				7,362	9,127			16,489
Bismarck				55,647	110,895			166,542
Blackburn				9,879	8,326			18,205
Black Jack	18,815			253,354	397,205	69,049		738,423
Blackwater				6,703	14,373			21,076
Blairstown				4,437	3,361			7,798
Bland				20,419	41,125			61,544
Blodgett				8,878	0			8,878
Bloomfield				71,788	152,672	15,241		239,701
Bloomsdale				17,272	79,094			96,366
Blue Eye				5,433	21,920			27,353
Blue Springs				1,855,367	12,319,385			14,174,752
Blythedale				7,906	0			7,906
Bogard				7,417	0			7,417

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$			7,820	0			7,820
Bolivar				358,566	4,181,317			4,539,883
Bonne Terre				198,833	792,365			991,198
Boonville				305,099	1,703,325		3,998,714	6,007,138
Bosworth				12,762	0			12,762
Bourbon				54,792	262,954			317,746
Bowling Green				156,865	1,298,654			1,455,519
Bragg City				6,281	0			6,281
Brandsville				6,201	0			6,201
Branson				306,458	15,410,904			15,717,362
Branson West				16,304	1,523,062			1,539,366
Brashear				10,222	9,218			19,440
Braymer				33,060	56,331			89,391
Breckenridge				15,528	9,689			25,217
Breckenridge Hills	36,321			176,730	132,044	48,153		393,248
Brentwood	38,197			290,594	6,630,833			6,959,624
Bridgeton	36,207			504,304	5,370,690			5,911,201
Brimson				2,328	0			2,328
Bronaugh				9,122	0			9,122
Brookfield				172,218	1,260,967	74,787		1,507,972
Brookline Station					129			129
Brooklyn Heights				4,179	0			4,179
Browning				10,799	9,586	2,116		22,501
Brownington				4,186	0			4,186
Brumley				3,575	2,789			6,364
Brunswick				33,000	138,086			171,086
Bucklin				18,360	39,250	4,288		61,898
Buckner				106,845	352,937	27,139		486,921
Buffalo				108,071	929,825			1,037,896
Bull Creek Village				14,950	13,045			27,995
Bunceton				12,963	7,743			20,706

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Bunker	\$			15,425	47,426			62,851
Burgess				2,358	0			2,358
Burlington Junct.				21,683	0			21,683
Butler				155,688	1,374,760			1,530,448
Butterfield				15,950	5,387			21,337
Byrnes Mill				94,899	174,729			269,628
Cabool				79,716	471,965			551,681
Cainsville				12,266	0			12,266
Cairo				10,808	0			10,808
Caledonia				5,346	20,522			25,868
Calhoun				17,755	35,783			53,538
California				152,769	760,694			913,463
Callao				10,769	7,573			18,342
Calverton Park	3,574			48,336	75,944			127,854
Camden				7,406	0			7,406
Camden Point				17,707	0			17,707
Camdenton				119,164	2,842,727			2,961,891
Cameron				364,190	1,934,362			2,298,552
Campbell				71,486	148,737			220,223
Canalou				12,682	0			12,682
Canton				91,315	365,256			456,571
Cape Girardeau				1,351,574	25,588,834			26,940,408
Cardwell				27,817	20,609			48,426
Carl Junction				233,368	585,907			819,275
Carrollton				146,364	582,294			728,658
Cartersville				69,073	135,023	8,866		212,962
Carthage				498,077	4,798,013			5,296,090
Caruthersville				239,372	819,593		1,705,286	2,764,251
Carytown				8,966	0			8,966
Cassville				113,381	1,671,550			1,784,931

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Catron	\$			2,495	0			2,495
Cedar Hill Lakes				8,601	0			8,601
Center				21,406	57,818			79,224
Centertown				9,864	22,174			32,038
Centerview				9,516	0			9,516
Centerville				6,669	6,556			13,225
Centralia				143,883	765,494			909,377
Chaffee				110,906	313,883			424,789
Chain of Rocks				3,397	0			3,397
Chain-O-Lakes				4,675	0			4,675
Chamois				15,795	22,789			38,584
Champ	34			461	0			495
Charlack	3,810			51,678	81,305			136,793
Charleston				196,169	800,823			996,992
Chesterfield	129,236			1,741,199	10,904,601			12,775,036
Chilhowee				12,085	14,312			26,397
Chillicothe				340,951	4,073,590			4,414,541
Chula				7,526	0			7,526
Clarence				32,016	80,399			112,415
Clark				10,564	13,113			23,677
Clarksburg				13,135	7,041			20,176
Clarksdale				11,564	0			11,564
Clarkson Valley	7,256			98,080	0			105,336
Clarksville				17,261	29,357			46,618
Clarkton				48,403	72,939			121,342
Claycomo				49,675	418,557			468,232
Clayton	100,488			588,831	2,527,290			3,216,609
Clearmont				6,688	0			6,688
Cleveland				23,084	86,182			109,266
Clever				57,140	187,435			244,575

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Cliff Village	\$			1,342	0			1,342
Clifton Hill				4,406	0			4,406
Climax Springs				3,728	4,771			8,499
Clinton				338,700	3,764,661	220,309		4,323,670
Clyde				2,875	0			2,875
Cobalt City				7,633	0			7,633
Coffey				5,629	0			5,629
Cole Camp				39,615	192,112	15,251		246,978
Collins				6,204	60,663	4,444		71,311
Columbia				3,544,072	42,357,762			45,901,834
Commerce				3,309	0			3,309
Conception Junct.				7,393	0			7,393
Concordia				88,777	650,489			739,266
Coney Island				3,139	0			3,139
Conway				28,242	133,499			161,741
Cool Valley	3,143			41,960	78,072			123,175
Cooter				16,766	0			16,766
Corder				15,373	13,131	3,732		32,236
Corning				670	0			670
Cosby				4,950	0			4,950
Cottleville				91,374	998,354			1,089,728
Country Club Village				78,793	49,497			128,290
Country Club Hills	3,611			49,146	134,909			187,666
Country Life Acres	211			2,870	0			3,081
Cowgill				8,090	0			8,090
Craig				10,346	19,563			29,909
Crane				52,621	178,787	16,762		248,170
Creighton				12,371	13,885			26,256
Crestwood	33,143			439,170	3,098,526			3,570,839
Creve Coeur	47,302			633,041	1,909,470			2,589,813

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Crocker	\$			39,519	165,765			205,284
Cross Timbers				7,380	0			7,380
Crystal City				167,592	1,383,786			1,551,378
Crystal Lake Park	1,272			17,113	26,819			45,204
Crystal Lakes				13,712	6,651			20,363
Cuba				121,553	1,424,662			1,546,215
Curryville				8,817	6,126			14,943
Dadeville				8,452	0			8,452
Dalton				822	0			822
Dardenne Prairie				286,816	1,522,410			1,809,226
Darlington				4,315	0			4,315
Dearborn				18,966	54,107			73,073
Deepwater				17,433	18,170			35,603
Deerfield				2,876	0			2,876
DeKalb				8,846	0			8,846
Dellwood	14,022			190,122	468,857			673,001
Delta				17,715	38,544			56,259
Dennis Acres				2,653	0			2,653
Denver				1,460	0			1,460
Des Arc				6,734	0			6,734
Desloge				181,847	2,495,486			2,677,333
De Soto				235,980	1,732,540			1,968,520
Des Peres	23,177			313,609	7,251,835	377,241		7,965,862
De Witt				4,504	0			4,504
Dexter				280,706	2,872,414			3,153,120
Diamond				31,485	224,928			256,413
Diehlstadt				5,987	4,849			10,836
Diggins				11,028	1,963			12,991
Dixon				57,639	260,151			317,790
Doniphan				72,524	780,441			852,965

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Doolittle	\$			23,548	58,199			81,747
Dover				3,902	0			3,902
Downing				13,560	0			13,560
Drexel				38,078	152,618			190,696
Dudley				9,677	36,629			46,306
Duenweg				39,731	222,066			261,797
Duquesne				62,754	406,636			469,390
Dutchtown				3,570	4,940			8,510
Eagleville				11,772	262,420			274,192
East Lynne				11,137	19,168			30,305
Easton				9,111	7,540			16,651
East Prairie				118,335	630,638			748,973
Edgar Springs				7,336	23,084			30,420
Edgerton				19,921	17,958			37,879
Edina				44,556	136,145			180,701
Edmundson	2,290			30,931	520,401	9,129		562,751
Eldon				175,100	1,938,523			2,113,623
El Dorado Springs				136,282	810,668			946,950
Ellington				37,592	423,846			461,438
Ellisville	24,974			336,881	2,078,974			2,440,829
Ellsinore				14,869	98,565			113,434
Elmer				3,305	0			3,305
Elmira				2,468	0			2,468
Elmo				6,168	0			6,168
Elsberry				73,648	215,852	19,012		308,512
Emerald Beach				8,851	0			8,851
Eminence				21,160	157,137			178,297
Emma				8,803	10,125			18,928
Eolia				17,600	28,904			46,504
Essex				18,447	13,562	8,479		40,488

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Ethel	\$			3,027	0			3,027
Eureka		25,020		327,734	2,182,181			2,534,935
Everton				11,844	25,539			37,383
Ewing				17,003	29,955			46,958
Excelsior Estates				7,680	0			7,680
Excelsior Springs				404,933	3,768,684	388,006		4,561,623
Exeter				27,263	20,989			48,252
Fairfax				23,708	36,990			60,698
Fair Grove				45,923	313,127			359,050
Fair Play				16,445	50,505			66,950
Fairview				14,384	9,755			24,139
Farber				13,623	6,913			20,536
Farley				9,105	0			9,105
Farmington				555,124	6,581,857			7,136,981
Fayette				101,351	240,378			341,729
Fenton		11,400		155,157	3,694,283			3,860,840
Ferguson		59,434		806,727	3,245,202			4,111,363
Ferrelview				19,417	15,827			35,244
Festus				391,012	5,763,627			6,154,639
Fidelity				9,399	0			9,399
Fillmore				7,322	0			7,322
Fisk				13,043	58,516			71,559
Fleming				4,613	0			4,613
Flemington				5,003	0			5,003
Flint Hill				16,567	91,783			108,350
Flordell Hills		2,376		32,484	51,304	8,844		95,008
Florissant		144,935		2,369,551	6,437,752			8,952,238
Foley				6,278	6,856			13,134
Fordland				27,309	33,854			61,163
Forest City				11,259	9,745			21,004

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Foristell	\$			15,285	385,283	30,284		430,852
Forsyth				72,284	613,212			685,496
Fortescue				1,551	0			1,551
Foster				4,575	0			4,575
Fountain N' Lakes				5,398	0			5,398
Four Seasons				67,875	293,451			361,326
Frankford				12,477	10,708			23,185
Franklin				3,840	2,188			6,028
Fredericktown				146,131	946,337			1,092,468
Freeburg				15,875	115,986			131,861
Freeman				18,565	33,147			51,712
Freistatt				6,430	0			6,430
Fremont Hills				26,078	26,313	7,011		59,402
Frohna				8,182	0			8,182
Frontenac		9,535		128,671	2,193,145			2,331,351
Fulton				459,725	2,920,569			3,380,294
Gainesville				25,827	280,010			305,837
Galena				16,470	15,683			32,153
Gallatin				66,047	208,986	22,851		297,884
Galt				9,774	0			9,774
Garden City				57,915	195,261			253,176
Gasconade				9,092	5,783			14,875
Gentry				3,222	0			3,222
Gerald				46,321	208,618			254,939
Gerster				1,118	326			1,444
Gibbs				3,818	0			3,818
Gideon				40,772	37,104			77,876
Gilliam				7,899	4,379			12,278
Gilman City				14,093	25,549			39,642
Ginger Blue				5,216	5,216			5,216

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$			957,357	7,597,748	480,074		9,035,179
Glasgow				43,856	187,098			230,954
Glenaire				20,292	0			20,292
Glenallen				4,304	0			4,304
Glendale	16,042			215,851	469,476	58,831		760,200
Glen Echo Park	445			6,028	0			6,473
Glenwood				7,377	0			7,377
Golden City				30,572	83,246			113,818
Goodman				44,850	72,538			117,388
Gordonville				15,106	0			15,106
Gower				53,920	93,674	10,016		157,610
Graham				6,706	0			6,706
Grain Valley				325,741	1,726,770			2,052,511
Granby				78,594	247,386			325,980
Grand Falls Plaza				4,018	0			4,018
Grandin				8,843	11,460			20,303
Grand Pass				2,186	0			2,186
Grandview				912,166	6,443,913			7,356,079
Granger				1,450	0			1,450
Grant City				33,037	166,881			199,918
Grantwood	2,386			32,274	80,952	8,793		124,405
Gravois Mills				6,561	32,510			39,071
Green Castle				10,800	2,537			13,337
Green City				24,876	63,163			88,039
Greendale	1,864			25,430	45,911			73,205
Greenfield				50,403	137,657			188,060
Green Park	7,230			97,730	461,814			566,774
Green Ridge				16,986	35,591			52,577
Greentop				16,040	34,216			50,256
Greenville				17,717	90,775			108,492

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$			168,298	367,721			536,019
Guilford				3,179	0			3,179
Gunn City				3,720	0			3,720
Hale				16,528	61,331			77,859
Half Way				6,450	9,343			15,793
Hallsville				45,142	80,151			125,293
Halltown				6,702	0			6,702
Hamilton				66,916	189,938			256,854
Hanley Hills	5,779			78,073	122,595			206,447
Hannibal				658,871	6,511,905			7,170,776
Hardin				21,896	18,021			39,917
Harris				3,107	0			3,107
Harrisburg				8,238	19,078			27,316
Harrisonville				349,374	3,792,557			4,141,931
Hartsburg				3,902	4,072			7,974
Hartville				22,533	105,843			128,376
Harwood				2,570	0			2,570
Hawk Point				20,646	45,563			66,209
Hayti				113,786	845,607			959,393
Hayti Heights				25,941	12,240			38,181
Haywood City				8,251	0			8,251
Hazelwood	70,954			959,419	6,631,359	1,550,490		9,212,222
Henrietta				15,340	31,952			47,292
Herculaneum				115,279	1,446,175			1,561,454
Hermann				94,531	971,919			1,066,450
Hermitage				17,817	183,995	7,873		209,685
Higbee				22,053	27,461			49,514
Higginsville				175,008	1,216,100			1,391,108
High Hill				7,903	8,816			16,719
Highlandville				32,903	47,337			80,240

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$			82,009	368,980			450,989
Hillsdale		4,046		54,589	85,669			144,304
Hoberg				2,147	0			2,147
Holcomb				24,644	42,851			67,495
Holden				88,209	364,731	24,869		477,809
Holland				8,791	0			8,791
Holliday				4,907	0			4,907
Hollister				152,692	2,076,921			2,229,613
Holt				15,701	122,038			137,739
Holts Summit				113,919	939,651	173,020		1,226,590
Homestead				6,758	0			6,758
Homestown				6,161	1,765			7,926
Hopkins				20,567	33,862			54,429
Hornersville				24,942	27,047			51,989
Houston				75,162	1,043,799			1,118,961
Houston Lake				9,633	0			9,633
Houstonia				9,195	0			9,195
Howardville				13,356	4,005	410		17,771
Hughesville				6,587	0			6,587
Humansville				36,743	97,852			134,595
Hume				12,434	14,494			26,928
Humphreys				5,252	0			5,252
Hunnewell				7,632	4,000			11,632
Huntleigh		902		12,127	0			13,029
Huntsdale				1,882	186			2,068
Huntsville				57,573	102,347			159,920
Hurdland				7,496	0			7,496
Hurley				6,169	4,613			10,782
Iatan				1,837	0			1,837
Iberia				25,545	190,333			215,878

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$			4,247,918	38,900,227			43,148,145
Indian Point				20,672	266,327			286,999
Innsbrook				18,786	30,319			49,105
Ionia				3,639	0			3,639
Irondale				16,287	15,884			32,171
Iron Mtn. Lake				26,377	14,376			40,753
Ironton				54,157	442,802			496,959
Jackson				473,211	3,607,487			4,080,698
Jacksonville				5,812	0			5,812
Jameson				4,662	0			4,662
Jamesport				18,992	70,014			89,006
Jamestown				14,184	0			14,184
Jane					8,195			8,195
Jasper				35,949	204,461			240,410
Jefferson City				1,524,910	19,243,875			20,768,785
Jennings	41,150			558,252	1,722,509			2,321,911
Jerico Springs				9,025	0			9,025
Jonesburg				26,960	102,193			129,153
Joplin				1,762,841	34,776,255			36,539,096
Josephville				11,837	6,363			18,200
Junction City				11,927	0			11,927
Kahoka				79,938	258,791			338,729
Kansas City				16,634,353	166,434,726	27,464,649	16,941,286	227,475,014
Kearney				253,254	1,924,981			2,178,235
Kelso				20,507	114,796			135,303
Kennett				410,272	1,886,020			2,296,292
Keytesville				18,604	13,422			32,026
Kidder				10,926	6,388			17,314
Kimberling City				85,824	615,127	49,188		750,139
Kimmswick				4,579	71,954			76,533

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$			37,409	153,375			190,784
Kingdom City				4,594	522,636			527,230
Kingston				11,675	0			11,675
Kingsville				9,706	0			9,706
Kinloch	989			13,938	24,376			39,303
Kirbyville				5,767	13,435			19,202
Kirkville				642,872	5,694,129			6,337,001
Kirkwood	75,160			1,013,351	4,421,719	276,151		5,786,381
Knob Noster				95,302	375,249	50,469		521,020
Knox City				8,116	0			8,116
Koshkonong				7,697	48,353			56,050
La Belle				24,560	36,840			61,400
Laclede				14,104	11,316			25,420
Laddonia				21,029	72,753			93,782
Ladue	23,474			317,235	1,681,761			2,022,470
La Grange				35,736	42,986		1,996,268	2,074,990
Lake Annette				4,916	0			4,916
Lake Lafayette				12,450	0			12,450
Lake Lotawana				70,342	216,128			286,470
Lake Mykee				12,466	0			12,466
Lake Ozark				56,718	1,474,282			1,531,000
Lake St. Louis				452,555	3,976,655			4,429,210
Lakeshire	3,856			51,804	81,131			136,791
Lakeside				717	0			717
Lake Tapawingo				29,163	0			29,163
Lake Waukomis				33,056	0			33,056
Lake Winnebago				37,347	20,637			57,984
Lamar				165,372	1,317,461			1,482,833
Lamar Heights				7,313	89,669			96,982
La Monte				40,647	87,611			128,258

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Lanagan	\$			15,326	10,262			25,588
Lancaster				27,072	70,779			97,851
La Plata				52,797	144,228			197,025
Laredo				8,324	0			8,324
La Russell				4,677	0			4,677
Lathrop				77,189	184,886			262,075
Laurie				29,448	824,414			853,862
Lawson				88,715	339,946			428,661
Leadington				11,404	397,998	33,082		442,484
Leadwood				45,001	52,351			97,352
Leasburg				12,197	0			12,197
Leawood				29,503	0			29,503
Lebanon				489,816	6,409,690			6,899,506
Lee's Summit				2,975,019	29,803,831			32,778,850
Leeton				21,940	43,135			65,075
Leonard				2,351	0			2,351
Leslie				4,689	0			4,689
Levasy				3,551	2,028			5,579
Lewis & Clark Village				5,323	0			5,323
Lewistown				20,913	51,205			72,118
Lexington				169,321	847,336			1,016,657
Liberal				28,431	35,546			63,977
Liberty				1,020,428	9,106,831			10,127,259
Licking				83,373	443,009			526,382
Lilbourn				46,159	63,695	2,136		111,990
Lincoln				40,788	145,991	18,049		204,828
Linn				51,871	230,474			282,345
Linn Creek				9,713	227,603	32,500		269,816
Linneus				12,036	0			12,036
Livonia				3,510	0			3,510

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Lock Springs	\$			2,339	0			2,339
Lockwood				35,611	92,315	6,262		134,188
Lohman				6,119	0			6,119
Loma Linda				22,560	29,374			51,934
Lone Jack				28,674	116,448			145,122
Longtown				3,264	0			3,264
Louisburg				4,992	0			4,992
Louisiana				133,967	624,002	89,929		847,898
Lowry City				25,353	119,391	4,895		149,639
Lucerne				3,276	0			3,276
Ludlow				6,361	0			6,361
Lupus				1,142	0			1,142
Luray				3,716	0			3,716
MacKenzie	370			5,009	0			5,379
Macks Creek				9,461	9,139			18,600
Macon				203,440	1,346,827			1,550,267
Madison				21,089	22,882			43,971
Maitland				12,654	14,324			26,978
Malden				167,782	924,733			1,092,515
Malta Bend				9,217	20,858			30,075
Manchester	50,766			689,220	3,638,393			4,378,379
Mansfield				48,912	212,481			261,393
Maplewood	66,600			320,199	3,634,160			4,020,959
Marble Hill				55,056	536,323	76,264		667,643
Marceline				88,806	302,410			391,216
Marionville				80,037	362,732			442,769
Marlborough	10,036			81,595	219,755			311,386
Marquand				8,431	10,778			19,209
Marshall				470,467	2,284,863			2,755,330
Marshfield				227,371	2,405,982			2,633,353

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Marston	\$			20,659	190,147	61,050		271,856
Marthasville				36,175	149,508	19,973		205,656
Martinsburg				11,659	39,179			50,838
Maryland Hgts.	73,256			981,754	3,701,725		12,636,828	17,393,563
Maryville				415,366	4,136,578			4,551,944
Matthews				22,757	410,706			433,463
Maysville				43,060	128,477			171,537
Mayview				9,423	0			9,423
McBaine				505	0			505
McCord Bend				10,876	0			10,876
McFall				4,250	0			4,250
McKittrick				2,467	0			2,467
Meadville				16,973	0			16,973
Memphis				71,953	318,926			390,879
Mendon				7,035	0			7,035
Mercer				12,215	0			12,215
Merriam Woods				53,063	39,363			92,426
Merwin				2,628	0			2,628
Meta				8,849	27,426			36,275
Metz				2,159	0			2,159
Mexico				422,163	2,436,920			2,859,083
Miami				6,175	0			6,175
Middletown				6,791	15,296			22,087
Milan				72,379	204,582			276,961
Milford				1,465	0			1,465
Millard				3,017	0			3,017
Miller				26,893	100,865			127,758
Mill Spring				7,565	1,506			9,071
Milo				3,209	0			3,209
Mindenmines				14,339	0			14,339

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Miner	\$			37,753	1,062,282	19,496		1,119,531
Mineral Point				13,201	0			13,201
Miramiquoa Park				4,569	0			4,569
Missouri City				10,408	0			10,408
Moberly				511,789	5,408,556			5,920,345
Mokane				6,893	11,876			18,769
Moline Acres	7,925			94,492	178,177			280,594
Monett				299,198	3,116,644			3,415,842
Monroe City				94,620	465,719			560,339
Montgomery City				97,109	464,664			561,773
Monticello				4,164	0			4,164
Montrose				14,828	39,195			54,023
Mooresville				3,323	0			3,323
Morehouse				36,764	28,867			65,631
Morley				27,594	22,221			49,815
Morrison				4,825	6,203			11,028
Morrisville				13,482	16,017			29,499
Mosby				8,028	62,633			70,661
Moscow Mills				77,830	372,509			450,339
Mound City				43,482	262,146			305,628
Mountain Grove				172,774	1,868,498			2,041,272
Mountain View				94,857	1,042,370			1,137,227
Moundville				4,174	0			4,174
Mount Leonard				3,912	0			3,912
Mount Moriah				4,300	0			4,300
Mount Vernon				158,216	1,109,697			1,267,913
Napoleon				7,931	0			7,931
Naylor				22,924	42,037	4,411		69,372
Neck City				5,573	0			5,573
Neelyville				17,923	24,540			42,463

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Nelson	\$			7,482	0			7,482
Neosho				411,487	5,782,976			6,194,463
Nevada				314,128	3,744,217			4,058,345
Newark				3,589	0			3,589
New Bloomfield				23,361	38,264			61,625
Newburg				17,637	24,803			42,440
New Cambria				7,728	9,268			16,996
New Florence				28,316	184,196			212,512
New Franklin				41,322	87,501			128,823
New Hampton				11,876	0			11,876
New Haven				72,879	424,836			497,715
New London				36,510	157,808			194,318
New Madrid				119,356	344,141	88,046		551,543
New Melle				13,905	90,885	6,757		111,547
Newtonia				7,973	0			7,973
Newtown				7,266	0			7,266
Niangua				15,739	18,159			33,898
Nixa				569,069	3,173,241			3,742,310
Noel				60,863	321,152			382,015
Norborne				28,040	42,429			70,469
Normandy	38,197			187,845	227,003	51,666		504,711
North Kansas City				165,930	4,343,519		8,855,891	13,365,340
North Lilbourn				2,702	0			2,702
Northmoor				13,443	112,255			125,698
Northwoods	12,051			164,244	371,178			547,473
Norwood				22,379	53,433			75,812
Norwood Court	2,743			37,411	0			40,154
Novelty				4,748	0			4,748
Novinger				18,361	0			18,361
Oak Grove				244,186	1,904,421			2,148,607

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Oak Grove Village	\$			16,344	294,194			310,538
Oakland		3,963		54,108	129,163			187,234
Oak Ridge				8,183	0			8,183
Oaks				4,902	3,655			8,557
Oakview				14,069	113,399	3,211		130,679
Oakwood				7,068	0			7,068
Oakwood Park				6,849	0			6,849
Odessa				186,477	1,188,125			1,374,602
O'Fallon				2,288,061	21,025,693			23,313,754
Old Appleton				3,082	0			3,082
Old Monroe				9,500	54,517			64,017
Olean				5,292	0			5,292
Olivette		21,796		280,067	1,039,048	162,379		1,503,290
Olympian Village				26,562	0			26,562
Oran				47,229	93,545			140,774
Oregon				33,177	0			33,177
Oronogo				60,730	164,261			224,991
Orrick				31,933	57,120			89,053
Osage Beach				147,400	8,907,513			9,054,913
Osborn				16,249	0			16,249
Osceola				32,818	135,538			168,356
Osgood				1,832	0			1,832
Otterville				17,201	28,502			45,703
Overland		62,016		608,500	896,330			1,566,846
Owensville				95,459	1,512,144			1,607,603
Ozark				500,285	5,078,032			5,578,317
Pacific		18,724		251,126	1,094,160			1,364,010
Pageedale		9,404		128,125	316,318			453,847
Palmyra				130,345	713,886			844,231
Paris				51,067	243,186			294,253

See page 74 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Park Hills	\$			306,213	1,729,556			2,035,769
Parkdale				6,960	0			6,960
Parkville				176,220	1,542,978			1,719,198
Parkway				13,137	35,208			48,345
Parma				29,039	52,022	3,883		84,944
Parnell				7,173	0			7,173
Pasadena Hills	2,795			38,569	61,174	10,493		113,031
Pasadena Park	1,309			17,734	27,888			46,931
Pascola				4,572	0			4,572
Passaic				1,373	0			1,373
Pattonsburg				11,171	13,978	2,705		27,854
Paynesville				3,116	0			3,116
Peculiar				131,398	803,350	139,758		1,074,506
Penermon				2,578	0			2,578
Perry				25,081	131,869			156,950
Perryville				293,075	3,036,875			3,329,950
Pevely				169,348	1,099,266			1,268,614
Phillipsburg				7,444	11,352			18,796
Pickering				5,795	0			5,795
Piedmont				73,336	1,107,642			1,180,978
Pierce City				49,540	215,547			265,087
Pierpont Village					1,750			1,750
Pilot Grove				27,503	49,270	5,333		82,106
Pilot Knob				26,613	132,029			158,642
Pine Lawn	30,151			139,017	260,559			429,727
Pineville				28,780	124,350	622,557		775,687
Plato					2,830			2,830
Platte City				157,325	2,127,353			2,284,678
Platte Woods				15,950	110,352			126,302
Plattsburg				86,360	321,526	25,856		433,742

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Pleasant Hill	\$			250,681	1,569,806			1,820,487
Pleasant Hope				21,406	57,271	4,598		83,275
Pleasant Valley				116,382	1,077,671			1,194,053
Pocahontas				4,464	0			4,464
Pollock				4,103	0			4,103
Polo				21,381	92,122			113,503
Poplar Bluff				621,747	10,005,417			10,627,164
Portage Des Sioux				12,565	17,909			30,474
Portageville				120,566	486,157			606,723
Potosi				98,320	789,652			887,972
Powersville				2,721	0			2,721
Prairie Home				9,182	0			9,182
Prathersville				4,329	0			4,329
Preston				6,106	16,628			22,734
Princeton				40,774	97,416			138,190
Purcell				14,086	3,442			17,528
Purdin				7,660	0			7,660
Purdy				40,665	134,304			174,969
Puxico				37,670	128,140			165,810
Queen City				22,870	102,974			125,844
Quitman				1,682	0			1,682
Qulin				17,096	57,491			74,587
Randolph				1,824	42,326			44,150
Ravenwood				16,412	0			16,412
Raymondville				14,944	0			14,944
Raymore				553,336	5,133,758			5,687,094
Raytown				1,107,631	7,684,614			8,792,245
Rayville				7,194	0			7,194
Rea				1,964	0			1,964
Redings Mill				5,734	3,522			9,256

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Reeds	\$			3,665	0			3,665
Reeds Spring				25,047	88,105			113,152
Renick				7,305	0			7,305
Rensselaer Village				6,815	0			6,815
Republic				428,929	4,247,655			4,676,584
Revere				3,733	0			3,733
Rhineland				5,906	0			5,906
Richards				3,527	0			3,527
Rich Hill				52,839	161,989			214,828
Richland				67,709	354,916			422,625
Richmond				220,371	1,856,260			2,076,631
Richmond Heights	75,957			337,231	5,553,348			5,966,536
Ridgely				3,067	0			3,067
Ridgeway				18,423	18,733			37,156
Risco				13,676	11,440			25,116
Ritchey				2,913	0			2,913
River Bend				369	14,521			14,890
Riverside				109,330	1,204,773	183,031	8,825,471	10,322,605
Riverview	8,152			111,145	175,292	30,265		324,854
Rives					0			0
Rochepoint				8,229	29,853			38,082
Rockaway Beach				25,954	69,170			95,124
Rock Hill	22,705			173,773	947,335			1,143,813
Rock Port				50,190	457,538	49,972		557,700
Rockville				6,056	6,761			12,817
Rogersville				83,195	610,237			693,432
Rolla				660,768	9,682,645			10,343,413
Roscoe				4,349	0			4,349
Rosebud				14,239	69,211			83,450
Rosendale				6,001	0			6,001

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$			3,541	0			3,541
Rush Hill				5,172	0			5,172
Rushville				10,749	0			10,749
Russellville				28,867	51,233			80,100
Rutledge				3,911	15,849			19,760
St. Ann	42,370			492,440	1,781,127			2,315,937
St. Charles				2,324,815	15,906,252		13,396,767	31,627,834
St. Clair				168,065	1,086,067			1,254,132
St. Elizabeth				11,658	25,231			36,889
St. George	1,803			28,751	55,460			86,014
St. James				145,844	936,567			1,082,411
St. John	21,683			247,652	797,393			1,066,728
St. Joseph				2,782,745	29,192,316		1,663,437	33,638,498
St. Louis		36,384	2,691,028	12,357,433	162,325,124	30,285,041	9,636,611	217,331,621
St. Martins				39,852	85,817			125,669
St. Mary				13,631	36,253			49,884
St. Paul				63,796	0			63,796
St. Peters				1,919,372	20,663,348			22,582,720
St. Robert				129,717	5,111,908			5,241,625
St. Thomas				10,183	11,814			21,997
Ste. Genevieve				164,219	1,216,345	129,201		1,509,765
Saginaw				10,566	20,725			31,291
Salem				181,030	1,646,246			1,827,276
Salisbury				61,875	183,264			245,139
Sarcoxic				49,606	224,827			274,433
Saddlebrooke				7,463	3,763			11,226
Savannah				181,124	849,953			1,031,077
Schell City				9,917	0			9,917
Scotsdale				7,989	8,253			16,242
Scott City				169,170	723,751			892,921
Scott City (Disbuted)					0			0

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Sedalia	\$			769,879	11,426,532			12,196,411
Sedgewickville				6,857	0			6,857
Seligman				31,947	214,971			246,918
Senath				63,018	73,280			136,298
Seneca				82,412	413,552			495,964
Seymour				69,290	345,287			414,577
Shelbina				67,593	400,676			468,269
Shelbyville				22,916	35,785			58,701
Sheldon				19,791	42,867			62,658
Sheridan				7,011	0			7,011
Shoal Creek Drive				12,626	0			12,626
Shoal Creek Estates				2,674	0			2,674
Shrewsbury	96,985			238,633	1,280,538			1,616,156
Sibley				12,996	0			12,996
Sikeston				615,981	7,459,637			8,075,618
Silex				7,278	35,417	4,053		46,748
Silver Creek				22,727	30,923			53,650
Skidmore				11,618	10,264			21,882
Slater				72,976	202,387			275,363
Smithton				19,897	15,888			35,785
Smithville				254,841	1,178,053	107,848		1,540,742
South Gifford				2,274	0			2,274
South Gorin				4,370	0			4,370
South Greenfield				4,217	0			4,217
South Lineville				1,209	0			1,209
South West City				33,609	210,035	79,027		322,671
Sparta				53,014	144,631			197,645
Spickard				10,567	4,506			15,073
Springfield				5,739,552	81,389,021	6,300,728		93,429,301
Stanberry				44,908	128,895			173,803

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Stark City	\$			5,465	0			5,465
Steele				82,015	365,304			447,319
Steelville				56,538	504,503			561,041
Stella				6,225	3,914			10,139
Stewartsville				27,885	122,430			150,315
Stockton				69,942	570,064	30,894		670,900
Stotesbury				1,150	0			1,150
Stotts City				8,710	0			8,710
Stoutland				6,803	5,517			12,320
Stoutsville				1,485	0			1,485
Stover				37,978	153,952			191,930
Strafford				77,176	559,149			636,325
Strasburg				5,113	2,670			7,783
Sturgeon				33,614	87,583			121,197
Sugar Creek				133,168	680,050	50,487		863,705
Sullivan				247,472	2,732,338			2,979,810
Summersville				19,362	86,023			105,385
Sumner				4,544	0			4,544
Sunrise Beach				14,703	285,269	91,734		391,706
Sunset Hills	23,001			309,467	1,952,868			2,285,336
Sweet Springs				57,622	273,718			331,340
Sycamore Hills	1,891			25,728	0			27,619
Syracuse				6,355	0			6,355
Tallapoosa				6,905	0			6,905
Taneyville				13,914	12,302			26,216
Taos				32,285	22,402			54,687
Tarkio				65,313	315,617			380,930
Thayer				82,059	995,877			1,077,936
Theodosia				8,920	91,870			100,790
Tightwad				2,433	0			2,433

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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)								
Tina	\$			6,499	0			6,499
Tindall				2,612	0			2,612
Tipton				120,504	203,287			323,791
Town and Country	29,703			401,121	2,230,034			2,660,858
Town of Rives				2,812	0			2,812
Tracy				7,782	27,312			35,094
Trenton				225,892	1,532,846			1,758,738
Trimble				20,087	40,975			61,062
Triplett				1,961	0			1,961
Troy				315,690	3,855,406			4,171,096
Truesdale				20,550	147,911			168,461
Truxton				3,459	0			3,459
Turney				5,604	0			5,604
Tuscumbia				7,791	13,984			21,775
Twin Bridges				1,306	0			1,306
Twin Oaks	1,039			13,902	503,472			518,413
Umber View Heights				1,851	0			1,851
Union				329,568	3,372,311			3,701,879
Union Star				16,069	0			16,069
Unionville				72,320	221,225			293,545
Unity Village				4,453	6,518			10,971
University City	109,477			1,346,761	4,479,489	367,956		6,303,683
Uplands Park	1,236			16,732	26,304	4,558		48,830
Urbana				15,213	71,780			86,993
Urich				18,542	79,796			98,338
Utica				10,036	0			10,036
Valley Park	18,522			248,269	1,083,107			1,349,898
Van Buren				30,764	288,789			319,553
Vandalia				143,361	425,369			568,730
Vandiver				2,856	64,704			67,560
Vanduser				8,895	0			8,895

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$				88,885			88,885
Velda Village	4,113			39,659	0			43,772
Velda Village Hills	2,929			56,266	62,343			121,538
Verona				24,713	57,099			81,812
Versailles				93,313	1,135,352			1,228,665
Viburnum				28,164	94,724			122,888
Vienna				22,887	157,118	14,116		194,121
Village of Aullville				3,423	0			3,423
Village of Bradleyville					0			0
Village of Loch Lloyd				17,670	0			17,670
Village of Pinhook				1,457	0			1,457
Village of Plato				3,310	0			3,310
Vinita Park	5,198			70,315	262,319	11,010		348,842
Vinita Terrace	776			10,525	16,563			27,864
Vista				2,015	0			2,015
Waco				3,195	0			3,195
Walker				10,073	0			10,073
Walnut Grove				23,892	34,971	3,464		62,327
Wardell				16,184	20,314			36,498
Wardsville				45,367	50,439			95,806
Warrensburg				647,585	5,334,975	306,899		6,289,459
Warrenton				240,754	2,445,318			2,686,072
Warsaw				77,482	1,592,315	65,896		1,735,693
Warson Woods	5,396			72,898	161,849			240,143
Washburn				16,324	50,768			67,092
Washington				502,273	7,546,573	451,816		8,500,662
Watson				4,102	0			4,102
Waverly				30,535	91,011			121,546
Wayland				17,599	100,499			118,098
Waynesville				152,805	1,092,105			1,244,910

See page 74 for an explanation of footnote references.

(continued on next page)



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$			4,264	0			4,264
Weatherby Lake				66,569	0			66,569
Weaubleau				17,383	46,525			63,908
Webb City				383,319	4,461,306			4,844,625
Webster Groves	63,232			854,168	2,691,321			3,608,721
Weldon Spring				197,752	263,384			461,136
Weldon Spring Hgts.				3,129	0			3,129
Wellington				29,459	0			29,459
Wellston	6,502			88,310	139,030			233,842
Wellsville				48,960	71,137			120,097
Wentworth				5,315	0			5,315
Wentzville				644,123	11,849,495	731,260		13,224,878
Westboro				5,636	0			5,636
West Alton				20,275	0			20,275
West Line				3,545	0			3,545
Weston				60,437	340,163	68,354		468,954
Westphalia				13,035	41,661	17,965		72,661
West Plains				421,138	5,833,956			6,255,094
West Sullivan				3,851	110,855			114,706
Westwood	768			10,388	0			11,156
Wheatland				14,037	71,538			85,575
Wheaton				26,200	65,542			91,742
Wheeling				9,955	0			9,955
Whiteside				2,616	0			2,616
Whitewater				4,386	0			4,386
Wilbur Park	1,294			17,480	27,445			46,219
Wildwood	94,233			1,261,217	1,974,000			3,329,450
Willard				154,758	767,004	45,444		967,206
Williamsville				13,353	36,354			49,707
Willow Springs				79,976	529,759			609,735

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2012**

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	\$			5,218	0			5,218
Winchester		4,355		59,175	93,177			156,707
Windsor				110,792	309,180			419,972
Windsor Place				3,256	39,199			42,455
Winfield				38,670	250,363			289,033
Winona				48,453	219,503			267,956
Winston				9,337	0			9,337
Woods Heights				26,976	28,550	1,235		56,761
Woodson Terrace		11,269		152,561	1,268,639	41,563		1,474,032
Wooldridge				1,982	0			1,982
Worth				2,929	0			2,929
Worthington				3,148	0			3,148
Wright City				84,468	499,242			583,710
Wyaconda				9,996	7,768			17,764
Wyatt				12,659	8,582			21,241
Zalma				3,945	0			3,945
<b>TOTALS</b>	<b>\$</b>	<b><u>2,257,081</u></b>	<b><u>36,384</u></b>	<b><u>2,691,028</u></b>	<b><u>140,567,192</u></b>	<b><u>1,259,234,505</u></b>	<b><u>72,710,509</u></b>	<b><u>1,557,153,258</u></b>

- (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 38.
- (b) See page 104 for a description of county private car tax.
- (c) See page 105 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 7, 23, and 26 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 11 for a description of local sales tax.
- (f) See page 11 for a description of local option use tax.
- (g) See page 14 and 30 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 11 because of a one to 12 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 23, 24, and 26 through 29.
- (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 38.

# Missouri Department of Revenue

## Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2012

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, 2012**

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 (Continued)</b>	
Adair County Ambulance District	\$ 1,042,633	North Crawford County Ambulance District	\$ 625,230	Orrick Fire Protection District	\$ 64,561
Andrew County Ambulance District	419,134	Oregon County Ambulance District	415,504	Prairie Township Fire District	82,964
Audrain Ambulance District	878,670	Osage Ambulance District	300,062	Rock Comm Fire Protection District	3,042,305
Ava Ambulance District	383,830	Owensville Area Ambulance District	393,589	St. Clair Fire Protection District	465,084
Barton County Ambulance District	499,276	Ozark County Ambulance District	276,312	Smithville Area Fire Protection District	421,114
Big River Ambulance District	559,153	Pulaski County Ambulance District	1,784,627	SNI Valley Fire Protection District	551,563
Caldwell County Ambulance District	202,582	Randolph County Ambulance District	1,280,338	S Metropolitan Fire Protection District	1,040,879
Callaway County Ambulance District	1,633,694	Ray County Ambulance District	617,040	Southern Stone Fire District	1,514,659
Cam-MO Ambulance District	550,545	Rock Township Ambulance District	1,825,354	Sullivan Fire Protection District	920,678
Cedar County Ambulance District	463,778	Salt River Ambulance District	201,220	Union Fire Protection District	946,387
Cole Camp Ambulance District	90,664	St. Clair Ambulance District	371,716	<b>Total Fire Protection Districts:</b>	<b>\$ <u><u>14,105,320</u></u></b>
Cooper County Ambulance District	385,616	St. James Ambulance District	286,839	<b>Hospital Districts</b>	
Dade County Ambulance District	201,972	St. Francois County Ambulance District	3,207,216	Iron County Hospital District	<b>\$ <u><u>97,546</u></u></b>
Gerald Area Ambulance District	144,002	Ste. Genevieve County Ambulance District	817,581	<b>Regional Jail Districts</b>	
Hermann Area Ambulance District	358,518	Steelville Ambulance District	190,052	Daviess/Dekalb RJD	<b>\$ <u><u>925,244</u></u></b>
Iron County Ambulance District	351,530	Taney County Ambulance District	3,405,230	<b>Regional Recreation District</b>	
Joachim Platin Ambulance District	2,658,368	VanFar Ambulance District	154,700	Boone County Fairground RRD	<b>\$ <u><u>1,029</u></u></b>
Lewis County Ambulance District	252,041	Warsaw Lincoln Ambulance District	603,162	<b>Tourism Community Districts</b>	
Lincoln County Ambulance District	2,023,445	Washington Area Ambulance District	1,497,361	Branson/Lakes Area TCED	<b>\$ <u><u>6,052,170</u></u></b>
Linn County Ambulance District	567,063	Washington County Ambulance District	643,784	<b>Zoological Districts</b>	
Maries Osage Ambulance District	159,604	<b>Total Ambulance Districts:</b>	<b>\$ <u><u>40,232,711</u></u></b>	Kansas City Zoological District	<b>\$ <u><u>4,542,779</u></u></b>
Marion County Ambulance District	1,852,608	<b>Emergency Service Districts</b>			
Meramec Ambulance District	655,146	Jefferson County EMG Service	<b>\$ <u><u>7,519,253</u></u></b>		
Mid-Missouri Ambulance District	1,080,855	<b>Fire Protection Districts</b>			
Miller County Ambulance District	1,295,980	Antonia Fire Protection District	\$ 271,381		
Monroe City Ambulance District	182,325	Bourbon County Fire Protection District	113,339		
New Haven Ambulance District	139,930	Central Jackson County Fire Protection District	3,275,094		
New Madrid County Ambulance District	706,882	High Ridge Fire Protection District	1,306,261		
Nodaway County Ambulance District	1,161,724	Inter City Fire Protection District	89,051		
Noel T. Adams Ambulance District	434,226				

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2012**

District (continued from previous page)	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
<b>Transportation Development Districts</b>					
39th Street TDD	\$ 891,015	Crestwood Point TDD	\$ (e)	Hospital Interchange TDD	\$ (e)
71 Highway and 150 Highway TDD	26,655	Crowne Plaza TDD	(e)	Hutchings Farm TDD	27,360
210 Highway TDD	214,874	Dardenne Town Square TDD	310,972	I-44 and Highway 47 Triangle TDD	91,424
370 MO Bottom Taussig TDD	1,840,344	Des Peres Corners TDD	524,310	I-470 and 350 TDD	2,121,388
620 Market TDD	(e)	Douglas Square TDD	168,337	I-70 and Adams Dairy Parkway TDD	(e)
1200 Main South Loop TDD	759,351	Douglas Station TDD	65,880	Independence Ave Colbern TDD	(e)
1225 Washington TDD	105,083	East Gateway TDD	(e)	Inter St Plaza N Town Village TDD	719,032
1717 Market Place TDD	69,921	Ehrhardt Properties TDD	56,156	Kingsmill TDD	(e)
Adams Farm TDD	771,191	Elm Grove TDD	(e)	Koch Plaza TDD	123,312
Arnold Retail Corr TDD	2,419,855	Euclid Buckingham TDD	(e)	Lake of the Woods TDD	53,427
Ballwin Town Center TDD	134,583	Eureka Commercial Pk TDD	11,208	Laurel TDD	(e)
Belton Town Centre TDD	590,812	Eureka Old Town TDD	29,922	Lindbergh E Concord TDD	(e)
Big Bend Crossing TDD	(e)	Farris Family TDD	54,974	Loop Trolley TDD	713,867
Branson Landing TDD	1,161,422	Fenton Crossing TDD	377,165	Lucas and Hunt Chandler TDD	(e)
Briarcliff Parkway Highway 9 TDD	112,545	Francis Place TDD	347,460	M150 and 135th Street TDD	706,873
Broadway Fairview TDD	313,283	Fulton South Business 54 TDD	61,840	Manchester Highlands TDD	1,495,788
Broadway Hotel TDD	268,007	Glenwood Watson TDD	249,861	Mark Twain Mall TDD	639,350
Boonville Riverfront TDD	(e)	Gravois Bluffs TDD	3,089,244	Market at McKnight 1 TDD	137,243
Boscherts Landing TDD	65,278	Grindstone Plaza TDD	443,606	Meadows TDD	420,382
Bowman TDD	19,690	Harrisonville Market PL A TDD	(e)	Megan Shoppe's TDD	59,263
CB5421 5975 TDD	211,558	Harrisonville Market PL B TDD	65,044	Meramec Sta and Highway 141 TDD	128,161
Centene Plaza TDD	(e)	Harrisonville Towne Center TDD	(e)	Merchants LaCede TDD	82,679
Centerstate TDD	292,367	Hanley Eager Road TDD	491,205	Mexico Road TDD	306,269
City Hospital Laundry TDD	(e)	Hanley Road Corridor TDD	5,486,142	Mid Rivers N TDD	81,701
Chesterfield Valley TDD	2,059,701	Hanley Station TDD	99,585	Neosho TDD	171,892
College Station TDD	(e)	Hawk Ridge TDD	1,015,065	New Longview TDD	40,549
Columbia Mall TDD	826,579	Hawthorne Development TDD	407,044	Northwoods TDD	(e)
Commons of Hazel Hill TDD	(e)	Highlands TDD	(e)	Olive Boulevard TDD	399,296
Conley Road TDD	1,198,206	Highway 367 and Parker Road TDD	62,592	Olive Graeser TDD	87,625
Coronado Drive TDD	498,818	Highway 71 and 291 Partner Prog. TDD	1,048,367	Osage Station TDD	12,758
Country Club Plaza TDD	1,288,911	Horseshoe Bend TDD	(e)	Ozark Centre TDD	352,962
Crackerneck Creek TDD	358,827	Horseshoe Bend Ped TDD	(e)	Park Hills TDD	24,868

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2012**

District	Local Sales Tax (a,b)
(continued from previous page)	
<b>Transportation Develop. Districts (Continued)</b>	
Park Plaza TDD	\$ (e)
Parkville Commons TDD	393,865
Pershall Road TDD	(e)
Platte County MO S I TDD	1,416,501
Platte County MO S II TDD	335,112
Platte Valley Plaza TDD	8,349
Poplar Bluff Conference Center	(e)
Prewitt Point TDD	713,632
Railway Exchange Building TDD	79,137
Raintree Lake Village TDD	17,131
Raintree North TDD	159,677
Raytown Highway 350 TDD	(e)
Residence Inn St. Louis Downtown TDD	(e)
Rock Bridge Center TDD	188,264
Salt Lick Road TDD	184,943
Shoppes at Cross Keys TDD	710,136
Shoppes at Hilltop TDD	(e)
Shoppes at Stadium TDD	302,994
Shoppes Old Webster TDD	24,086
South Manchester TDD	112,983
St. Charles Riverfront TDD	(e)
St. Cyr Road TDD	(e)
St. John Crossing TDD	68,511
St. John's Church Road TDD	622,079
St. Joseph Gateway TDD	(e)
St. Louis Convention Center Hotel TDD	382,540
Stadium Corridor A TDD	335,320
Stardust Mung Diamond TDD	441,196
Stone Ridge TDD	(e)
Strother Interchange TDD	194,986

District	Local Sales Tax (a,b)
<b>Transportation Develop. Districts (Continued)</b>	
Station Plaza TDD	\$ 46,162
Toad Cove Complex TDD	(e)
Toad Cove Resort TDD	(e)
Tower TDD	(e)
Town and Country Cross TDD	410,496
Town and Country Village TDD	(e)
Tuileries Plaza TDD	81,179
University Place TDD	(e)
US Hwy 36 Int 72 Corr TDD	2,991,949
US Hwy 50/63 Cityview TDD	(e)
US Hwy 65 Truman Dam TDD	(e)
Washington Avenue TDD	(e)
Wentzville TDD	349,533
Wentzville II TDD	211,525
Wentzville III TDD	119,220
Wentzville Parkway 1 TDD	146,967
Winghaven TDD	139,322
<b>Total Transportation Develop. Districts:</b>	<b>\$ <u>51,150,119</u></b>
<b>(Total Memorandum Only)</b>	

School Districts	County Stock (b,d)
Brentwood School District	\$ 756
Columbia Board of Education	24,935
Camdenton R-3 School District	4,956
Cameron R-1 School District	93,138
Center School District	74,261
Jefferson City School District	2,580,053
Kansas City School District	586,216
Parkway School District	731,080
Pattonville School District	125,347
Rockwood School District	68,623
Springfield R-12 School District	237,129
<b>Total School Districts:</b>	<b>\$ <u>4,526,494</u></b>

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2012**

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</b>				<b>CWE Business CID</b>	\$		
58 Highway Regional Market CID	\$ 117,296	3,888	121,184	Ditzler CID	728,164	1,850	730,014
63 Bypass CID	45,397	2,453	47,850	Downtown CID	22,221	7	23,429
620 Market CID	64,932	7,453	72,385	Downtown Springfield CID	33,452	1,306	33,459
840 E Taylor CID	55,132	70	55,202	East Highway 60 CID	135,329		136,635
1100 Washington Ave CID	(c)		0	East Hills CID	80,030		80,030
1133 Washington Ave CID	(c)		0	East Main & Highway 47 CID	691,036	12,650	703,686
1201 Washington CID	5,407	3,328	8,735	Elm and 370 CID	67,204	5,125	72,329
1225 Washington CID	105,083		105,083	Elms Hotel CID	11,848	2,678	14,526
2017 Chouteau CID	52,822	3,193	56,015	Eureka Pointe CID	544	42	586
8750 Manchester Road CID	51,071	1,375	52,446	Eureka South I-44 CID	29,975		29,975
Airport Plaza CID	45,646		45,646	Flintlock Plaza CID	388	3,089	3,477
American Center CID	11,735		11,735	Flintlock Shoppes CID	46,123	260	46,383
Antioch Center CID	293,113		293,113	Flori Drive CID	252,418	396	252,814
Belleau CID	4,876	11,174	16,050	Fountain Lakes CID	70,169	18	70,187
Big Spring Plaza CID	59,381	4,276	63,657	Fountains CID	(c)		0
Biltmore East CID	66,125		66,125	Foxwood Village CID	(c)		0
Black Mountain CID	(c)		0	Georgian Square CID	48,148	188	48,336
Blue Jay Crossing CID	65,766	252	66,018	Greenview CID	8,606		8,606
Branson Hills Infra Fac CID	28,447		28,447	Grove CID	100,324	4,101	104,425
Bridgewood Plaza CID	37,507		37,507	Hadley Dean Building CID	(c)		0
Broadway Hotel CID	322,475	5,146	327,621	Hail Ridge CID	(c)		0
Brywood Centre CID	224,313	40	224,353	Hayti Ventures CID	12,046	89	12,135
Chambers West Florissant CID	59,841	338	60,179	Hazelwood Commerce Center CID	71	4,072	4,143
Cheshire CID	(c)	(c)	0	Heers Tower CID	(c)		0
Chouteau Crossing CID	(c)	(c)	0	Highway 350 CID	543,405	3,929	547,334
City Hospital RPA2 CID 1	(c)	(c)	0	Highway 100 CID	7,121	2,866	9,987
College Station CID	(c)		0	Highway J and 17th Street CID	(c)		0
Collins CID	(c)		0	Hilltop CID	479,276		479,276
Commercial St CID	27,905	2,289	30,194	Historic Downtown Branson CID	303,380		303,380
Cook Crossings CID	(c)		0	I-470 Square CID	18,140		18,140
Cozens MLK Grand CID	35,783	1,657	37,440	Imperial Main CID	13,034	6,531	19,565
Crestwood Square CID	70,194	639	70,833	Independence Event Center CID	3,557,435		3,557,435
Crocker Highway 17 CID	(c)		0	James River Commons CID	856,207	1,778	857,985
Crossroads Shopping Center CID	67,960	3,392	71,352	Jeter Farm CID		6	6
Crowne Plaza CID	(c)		0				

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2012**

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>			
Kansas Battlefield CID	\$ 99,539	7,657	107,196	Peach Tree CID	\$ (e)		0
Kearney West Side CID	67,674		67,674	Phoenix Center I CID	333,312		333,312
Laclede Landing CID	159,122	688	159,810	Phoenix Center II CID	308,343		308,343
Landing Mall CID	123,316	98	123,414	Platte City Market CID	149,180	53	149,233
Landing River Center CID	(e)		0	Plattner CID	(e)		0
Langsford Plaza CID	27,088	123	27,211	Plaza at Noah's Ark CID	35,580	7,863	43,443
Laurel CID	(e)	(e)	0	Plaza on Blvd Jennings CID	212,320	275	212,595
Lebanon Marketplace CID	34,510		34,510	Qulin Highway N CID	(e)		0
Liberty Corners CID	272,170	451	272,621	Railway Exchange Building CID	102,179	627	102,806
Liberty Triangle CID	581,131	4,982	586,113	Raintree 150 Center CID	45,380		45,380
Liberty Tri Shop Center CID	78,343		78,343	Raytown Crossing Center CID	(e)		0
Lincoln Crossing CID	56,534	3,210	59,744	Raytown Square CID	147,068	289	147,357
Logan Estates CID		987	987	Red Bridge CID	85,646	137	85,783
Loughborough Commons CID	658,979		658,979	Richardson Crossing CID	12,285	11,106	23,391
Manchester Ballas CID	2,122,624	12,270	2,134,894	Riverfront Hotel CID	476,952	7,384	484,336
Maple Valley Plaza CID	46,958	2,065	49,023	Rogers Plaza CID	136,301	4	136,305
Mayfair Plaza CID	125,343	2,495	127,838	Rt. 141 Marshall Road CID	(e)		0
McCroskey Street CID	1,146		1,146	Russellville Route C CID	(e)		0
McNutt Road Corridor CID	448,888		448,888	Sappington Square CID	35,324	545	35,869
Midwest Plaza CID	(e)		0	Senath Commerical Street CID	(e)		0
Mid Rivers Commons CID	23,524	347	23,871	Shops on Blue Parkway CID	132,785	1,706	134,491
Miner Gateway CID	53,774	1,534	55,308	Shops at James River CID	52,352		52,352
Moberly Crossings CID	11,266	62	11,328	Skelly CID	25,332	263	25,595
Mountain Farm CID	8,063	2,577	10,640	Soda Fountain Square CID	19,351	476	19,827
North 763 CID	(e)		0	South 160 CID	110,025		110,025
North Oak Village CID	255,731	2,997	258,728	South 63 Corridor CID	95,784		95,784
North Oaks Plaza Shopping Center CID	88,967	492	89,459	South Grand CID	94,703	1,257	95,960
Northmoor Associates CID	19,359	1	19,360	Southern Hills CID	536,245		536,245
Northwest Area CID	56,721	1,680	58,401	Southtowne CID	258,426	6,219	264,645
Old Town Cottleville CID	107,074	3,792	110,866	St. Joseph Downtown CID	4,899		4,899
Orpheum Theatre CID	(e)		0	St.Louis Convention Center Hotel CID	382,521		382,521
Osage Commercial Area CID	119,938	351	120,289	Steele Highway 61 CID	(e)		0
Paddock Forest CID	47,618	3,405	51,023	Strafford Plaza CID	(e)		0
Parkville Old Towne Market CID	70,370	2,853	73,223	Stoneybrooke CID	216,096	524	216,620
Peachtree CID	1,122	2,088	3,210	SueMandy Mid Rivers CID	1,322,022	11,054	1,333,076

See page 80 for an explanation of footnote references.

(continued on next page)



**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2012**

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 Development Districts</b>			
SueMandy Drive 1 CID	\$ 90,191	105	90,296	3 Trails Village CDD	\$ 47,167	2,748	49,915
SueMandy Drive 2 CID	140,730	161	140,891	39th Street CDD	113,857	7,150	121,007
Summit Fair CID	580,138		580,138	Branson Hills CDD	792,498		792,498
Sunrise Farms CID		13	13	Brookside CDD	370,237	3,323	373,560
Syndicate Trust CID	(c)		0	Bryan Road CDD	17,565	53	17,618
Toad Cove Complex CID	6,849		6,849	Caledonia CDD	19,417	15,038	34,455
Toad Cove Resort CID	(c)		0	Crossings CDD	82,672	3,303	85,975
Tori Pines Commons CID	5	4,817	4,822	Grandview Crossing CDD	13,634	28,422	42,056
Town and Country Village CID	10,514	6,627	17,141	KC International Airport CDD	371,941	40,301	412,242
Town Plaza CID	141,397	4,898	146,295	Lake Lotawana CDD	21,527	2,173	23,700
Truman Road CID	125,498	796	126,294	Martin City CDD	280,048	2,675	282,723
Truman Village CID	254	1,267	1,521	Performing Arts CDD	120,301	4,524	124,825
Veteran's Memorial Parkway CID	25,632	0	25,632	Residence Inn Downtown/St. Louis CDD	46,263	18,272	64,535
Viaduct Commercial Area CID	60,330	4,117	64,447	Springdale CDD	29,219	3,201	32,420
Victoria Crossings CID	7,991	1,883	9,874	St. Charles Riverfront CDD	239,171	88,622	327,793
Viking Conference Center CID	41,861	1	41,862	Westport CDD	345,259	1,169	346,428
Union CID	31,917	170	32,087				
Waldo CID	537,112	6,049	543,161				
Ward Parkway Shop Center CID	679,933	14,680	694,613	<b>Total Community Development Districts: \$</b>	<b>2,910,776</b>	<b>220,974</b>	<b>3,131,750</b>
Waterbury Storm Water CID	17,973	368	18,341	<b>(Totals Memorandum Only)</b>			
Watson-Laclede Station Road CID	37,804	126	37,930				
Wentzville Bluffs CID	24,231	4,381	28,612				
Westgate CID	(c)	(c)	0				
Wilson Creek Market Place CID	(c)		0				
Windsor Place CID	28,999	918	29,917				
Zumbehl Road/Hwy 94 CID	46,191	3,275	49,466				
<b>Total Community Improvement Districts (Total Memorandum Only)</b>	<b>\$ 23,792,382</b>	<b>264,791</b>	<b>24,057,173</b>				
<b>District Totals by Tax Type: (Totals Memorandum Only)</b>				(a)	See page 11 for a description of local sales tax.		
<b>Local Sales Tax:</b>	<b>\$ 151,329,329</b>			(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 11, because of a one to 12 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 23, 24, and 26 through 29.		
<b>Local Option Use Tax:</b>	<b>485,765</b>			(c)	See page 11 for a description of local option use tax.		
<b>County Stock Tax:</b>	<b>4,526,494</b>			(d)	See page 105 for a description of county stock insurance included in the Financial Institutions Tax Fund description.		
<b>District Totals:</b>	<b>\$ 156,341,588</b>			(e)	To preserve confidentiality, amounts not reported because less than six taxpayers in district.		

# Missouri Department of Revenue

## Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2012

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, 2012 AND 2011**

(in thousands of dollars)

	2012					2011				
	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	\$ 31,076	30,421	1,081	28,499	841	30,714	29,557	1,113	28,433	11
Expense and Equipment	8,302	8,898	3,405	5,027	466	4,647	5,854	288	5,565	1
Postage	4,221	4,280	33	3,867	380	3,153	4,532		4,532	0
Tax Integrated System	1,000	1,000	30		970					
County Stock Insurance	500 E	645 E		645	0	500 E	1,135 E		1,135	0
Debt Offset Tax Credits	200 E	425 E		425	0	200 E	280 E		160	120
Emblem Use Fee Distribution	1 E	1 E		1	0	1 E	1 E			1
Fees to Counties and Collection Agency Fees	2,009 E	2,694 E		2,693	1	2,009 E	2,509 E		2,343	166
Homestead Preservation Credit					0	796	796	22	774	0
Payment of Dues to the Multistate Tax Commission	163	163	5	158	0	163	163	5	158	0
Payment of Fees to Counties for Liens	465	465		428	37	465	585	150	376	59
Refunds for Overpayment of Tax	1,538,400 E	1,538,400 E		1,278,159	260,241	1,434,000 E	1,434,000 E		1,336,625	97,375
<b>General Fund Total</b>	<b>\$ 1,586,337</b>	<b>1,587,392</b>	<b>4,554</b>	<b>1,319,902</b>	<b>262,936</b>	<b>1,476,648</b>	<b>1,479,412</b>	<b>1,578</b>	<b>1,380,101</b>	<b>97,733</b>
<b>CHILD ENFORCEMENT COLLECTIONS FUND (0169)</b>										
Personal Service	\$ 24	24		24	0	24	24		17	7
Expense and Equipment	2,600	2,600		1,788	812	2,600	2,600		1,794	806
<b>Child Enforcement Collections Fund Total</b>	<b>\$ 2,624</b>	<b>2,624</b>	<b>0</b>	<b>1,812</b>	<b>812</b>	<b>2,624</b>	<b>2,624</b>	<b>0</b>	<b>1,811</b>	<b>813</b>
<b>CONSERVATION COMMISSION FUND (0609)</b>										
Personal Service	\$ 539	539		526	13	539	539		483	56
Expense and Equipment	16	16		3	13	16	16		16	0
Postage	1	1		1	0	1	1		1	0
<b>Conservation Commission Fund Total</b>	<b>\$ 556</b>	<b>556</b>	<b>0</b>	<b>530</b>	<b>26</b>	<b>556</b>	<b>556</b>	<b>0</b>	<b>500</b>	<b>56</b>
<b>DEBT OFFSET ESCROW (0753)</b>										
Debt Offset Refunds	\$ 1,164 E	1,164 E		836	328	1,164 E	1,164 E		837	327
<b>Debt Offset Escrow Fund Total</b>	<b>\$ 1,164</b>	<b>1,164</b>	<b>0</b>	<b>836</b>	<b>328</b>	<b>1,164</b>	<b>1,164</b>	<b>0</b>	<b>837</b>	<b>327</b>

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

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**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**FOR YEARS ENDED JUNE 30, 2012 AND 2011**

(in thousands of dollars)

	2012					2011				
	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>DEPARTMENT OF REVENUE FEDERAL FUND (0132)</b>										
Personal Service	\$ 446 E	446 E		168	278	446 E	446 E		151	295
Expense and Equipment	6,420 E	6,580 E		3,352	3,228	6,420 E	6,440 E		3,460	2,980
<b>Department of Revenue Federal Fund Total</b>	<b>\$ 6,866</b>	<b>7,026</b>	<b>0</b>	<b>3,520</b>	<b>3,506</b>	<b>6,866</b>	<b>6,886</b>	<b>0</b>	<b>3,611</b>	<b>3,275</b>
<b>DEPARTMENT OF REVENUE INFORMATION FUND (0619)</b>										
Personal Service	\$ 290	290			290	290	290		263	27
Expense and Equipment	319	319			319	319	319		219	100
Postage	200	200			200	200	200		200	0
<b>Department of Revenue Information Fund Total</b>	<b>\$ 809</b>	<b>809</b>	<b>0</b>	<b>0</b>	<b>809</b>	<b>809</b>	<b>809</b>	<b>0</b>	<b>682</b>	<b>127</b>
<b>DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)</b>										
Personal Service	\$ 2 E	2 E		2	0	2 E	2 E			2
Expense and Equipment	3 E	3 E			3	3 E	3 E			3
Refunds of Specialty Plates	5 E	5 E			5	5 E	5 E			5
<b>Department of Revenue Specialty Plate Fund Total</b>	<b>\$ 10</b>	<b>10</b>	<b>0</b>	<b>2</b>	<b>8</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>
<b>DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND (0296)</b>										
Personal Service	\$ 13	13		12	1	13	13		12	1
<b>Division of Aging-Elderly Home Delivered Meals Trust Fund Total</b>	<b>\$ 13</b>	<b>13</b>	<b>0</b>	<b>12</b>	<b>1</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>12</b>	<b>1</b>
<b>FAIR SHARE FUND (0687)</b>										
Refunds of Tobacco and Cigarette Tax	\$ 11 E	11 E		5	6	11 E	36 E		34	2
<b>Fair Share Fund Total</b>	<b>\$ 11</b>	<b>11</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>11</b>	<b>36</b>	<b>0</b>	<b>34</b>	<b>2</b>

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

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**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**FOR YEARS ENDED JUNE 30, 2012 AND 2011**

(in thousands of dollars)

(continued from previous page)

**FEDERAL AND OTHER FUNDS (0285, 0286, 0569, 0621)**

	2012					2011				
	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	\$ 25 E	25 E		8	17	25 E	25 E		12	13
<b>Federal and Other Funds Total</b>	<b>\$ 25</b>	<b>25</b>	<b>0</b>	<b>8</b>	<b>17</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>12</b>	<b>13</b>

**HEALTH INITIATIVES FUND (0275)**

Personal Service	\$ 49	49	2	46	1	49	49	1	47	1
Expense and Equipment	4	4			4	4	4		4	0
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25 E	25 E		5	20	25 E	35 E		34	1
<b>Health Initiatives Fund Total</b>	<b>\$ 83</b>	<b>83</b>	<b>2</b>	<b>56</b>	<b>25</b>	<b>83</b>	<b>93</b>	<b>1</b>	<b>90</b>	<b>2</b>

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

Income Tax Designations Distributions	\$ 32 E	39 E		32	7	32 E	40 E		34	6
<b>Income Tax Designations Fund Total</b>	<b>\$ 32</b>	<b>39</b>	<b>0</b>	<b>32</b>	<b>7</b>	<b>32</b>	<b>40</b>	<b>0</b>	<b>34</b>	<b>6</b>

**MOTOR FUEL TAX FUND (0673, 0952)**

Refunds for Aviation Trust Fund Distributions of Funds Accruing to the Motor Fuel Tax Fund	\$ 50 E	50 E		9	41	50 E	50 E		6	44
	188,000 E	188,000 E		180,130	7,870	188,000 E	188,000 E		183,887	4,113
<b>Motor Fuel Tax Fund Total</b>	<b>\$ 188,050</b>	<b>188,050</b>	<b>0</b>	<b>180,139</b>	<b>7,911</b>	<b>188,050</b>	<b>188,050</b>	<b>0</b>	<b>183,893</b>	<b>4,157</b>

**MOTOR VEHICLE COMMISSION FUND (0588)**

Personal Service	\$ 730	730		366	364	730	730		602	128
Expense and Equipment	381	381		4	377	381	381		45	336
Postage	44	44			44	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5 E	5 E		3	2	5 E	7 E		6	1
<b>Motor Vehicle Commission Fund Total</b>	<b>\$ 1,160</b>	<b>1,160</b>	<b>0</b>	<b>373</b>	<b>787</b>	<b>1,160</b>	<b>1,162</b>	<b>0</b>	<b>697</b>	<b>465</b>

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

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**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**FOR YEARS ENDED JUNE 30, 2012 AND 2011**

(in thousands of dollars)

	2012					2011				
	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		27	6	33	33		27	6
Expense and Equipment	3	3			3	3	3		3	0
<b>Petroleum Inspection Fund Total</b>	<b>\$ 36</b>	<b>36</b>	<b>0</b>	<b>27</b>	<b>9</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>30</b>	<b>6</b>
<b>PETROLEUM STORAGE TANK INSURANCE FUND (0585)</b>										
Personal Service	\$ 27	27		22	5	27	27		25	2
Expense and Equipment	1	1			1	1	1		1	0
<b>Petroleum Storage Tank Insurance Fund Total</b>	<b>\$ 28</b>	<b>28</b>	<b>0</b>	<b>22</b>	<b>6</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>26</b>	<b>2</b>
<b>STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)</b>										
Personal Service	\$ 6,773	6,579	203	6,376	0	6,773	6,473	182	6,281	10
Expense and Equipment	3,257	3,396	98	3,288	10	3,267	3,567	91	3,472	4
Postage	1,790	1,845		1,845	0	1,790	1,790	54	1,736	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291 E	2,291 E		1,561	730	2,291 E	2,291 E		1,335	956
Refunds of Motor Fuel Tax	10,414 E	10,414 E		10,031	383	10,414 E	10,414 E		10,237	177
<b>State Highways and Transportation Department Fund Total</b>	<b>\$ 24,525</b>	<b>24,525</b>	<b>301</b>	<b>23,101</b>	<b>1,123</b>	<b>24,535</b>	<b>24,535</b>	<b>327</b>	<b>23,061</b>	<b>1,147</b>
<b>STATE SCHOOL MONEY FUND (0616)</b>										
Refunds of Tobacco and Cigarette Tax	\$ 25 E	25 E		10	15	25 E	80 E		77	3
<b>State School Money Fund Total</b>	<b>\$ 25</b>	<b>25</b>	<b>0</b>	<b>10</b>	<b>15</b>	<b>25</b>	<b>80</b>	<b>0</b>	<b>77</b>	<b>3</b>

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

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**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**FOR YEARS ENDED JUNE 30, 2012 AND 2011**

(in thousands of dollars)

	2012					2011					
	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>TOBACCO CONTROL ENFORCEMENT (0984)</b>											
Personal Service	\$	10			10					0	
Expense and Equipment		1			1					0	
<b>Federal Budget Stabilization Fund Total</b>	\$	<u>0</u>	<u>11</u>	<u>0</u>	<u>0</u>	<u>11</u>					
							0	0	0	0	
<b>WORKERS' COMPENSATION FUND (0652)</b>											
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$	450 E	450 E	244	206	450 E	2,202 E		2,202	0	
<b>Workers' Compensation Fund Total</b>	\$	<u>450</u>	<u>450</u>	<u>0</u>	<u>244</u>	<u>206</u>					
							450	2,202	0	2,202	
<b>TOTAL BUDGETED GOVERNMENTAL FUNDS</b>	\$	<u>1,812,804</u>	<u>1,814,037</u>	<u>4,857</u>	<u>1,530,631</u>	<u>278,549</u>	<u>1,703,125</u>	<u>1,707,761</u>	<u>1,906</u>	<u>1,597,710</u>	<u>108,145</u>

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

**DEPARTMENT OF REVENUE  
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS  
FOR THE LAST TEN FISCAL YEARS (2003 - 2012)**

(in thousands of dollars)

	2012	2011	2010	2009	2008	2007 (b)	2006 (a)	2005	2004	2003
Travel	\$ 211	185	233	261	289	303	429	606	640	603
Fuel and Utilities							83	115	122	141
Supplies	10,793	12,342	11,040	9,542	10,392	9,699	5,205	9,639	11,773	12,016
Professional Development	315	278	267	287	287	314	291	309	364	330
Communication Services and Supplies	719	659	636	714	648	632	1,353	1,542	1,584	1,708
Professional Services	9,389	9,445	8,830	14,953	15,650	11,933	23,111	29,032	24,377	13,873
Maintenance and Repair Services	481	432	446	568	317	361	1,773	2,297	2,118	1,890
Janitorial Services					1	1	54	93	93	96
Computer Equipment	126	342	85	98	1,155	1,182	2,847	1,774	999	650
Office Equipment	99	209	44	141	508	601	75	334	259	94
Other Equipment	285	57	48	41	598	280	71	44	221	59
Property\Lease\Rental	31	19	106	18	74	35	142	250	459	631
Other Expenses	10	7	7	7	26	43	40	59	80	64
<b>Total</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>	<b>43,089</b>	<b>32,155</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.



**DEPARTMENT OF REVENUE  
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION  
FOR FISCAL YEARS 2003 - 2005, 2010-2012**

	(in thousands of dollars)						
	2012	2011	2010	2006 - 2009 (a)	2005	2004	2003
<b>Administration Division (b)</b>							
Personal Service	\$ 3,431	3,743	4,040		8,845	8,265	8,234
Expense and Equipment	10,968	12,162	10,878		7,164	7,381	8,783
<b>Total</b>	<b>\$ 14,399</b>	<b>15,905</b>	<b>14,918</b>		<b>16,009</b>	<b>15,646</b>	<b>17,017</b>
<b>Legal Services Division (b)</b>							
Personal Service	\$ 3,646	3,719	3,787				
Expense and Equipment	381	358	331				
<b>Total</b>	<b>\$ 4,027</b>	<b>4,077</b>	<b>4,118</b>				
<b>Motor Vehicle and Driver Licensing Division (b) (c)</b>							
Personal Service	\$ 8,081	8,317	8,878		18,535	17,975	17,797
Expense and Equipment	5,823	6,213	5,782		14,312	15,984	14,909
Commercial Driver License Information System Fees					267	267	253
Problem Driver Point System					39	58	86
<b>Total</b>	<b>\$ 13,904</b>	<b>14,530</b>	<b>14,660</b>		<b>33,153</b>	<b>34,284</b>	<b>33,045</b>
<b>Taxation Division (b)</b>							
Personal Service	\$ 20,912	20,562	20,532		25,568	24,909	24,436
Expense and Equipment	2,008	2,365	1,961		15,034	14,534	5,503
Tax Integrated System							
Fees to Counties and Collection Agency Fees	2,693	2,343	2,415		2,897	2,580	2,292
Payment of Fees to Counties for Liens	428	376	225		160	173	172
Contingency Payments					5,970	1,950	
Contract Auditors					3		
Tax Data Matching					85		
Payment of Dues to the Multistate Tax Commission	158	158	150		163	162	157
<b>Total</b>	<b>\$ 26,199</b>	<b>25,804</b>	<b>25,283</b>		<b>49,880</b>	<b>44,308</b>	<b>32,560</b>
<b>Total Personal Service</b>	<b>\$ 36,070</b>	<b>36,341</b>	<b>37,237</b>		<b>52,948</b>	<b>51,149</b>	<b>50,467</b>
<b>Total Expense and Equipment</b>	<b>22,459</b>	<b>23,975</b>	<b>21,742</b>		<b>46,094</b>	<b>43,089</b>	<b>32,155</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 58,529</b>	<b>60,316</b>	<b>58,979</b>		<b>99,042</b>	<b>94,238</b>	<b>82,622</b>

(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 88.

(b) Effective July 1, 2009 (beginning of Fiscal Year 2010), the Department reorganized. The Divisions of Taxation and Motor Vehicle and Driver Licensing were re-established and bureaus moved between or from the Administration and Legal Divisions to other divisions. Expenditures related to Legal Services were included in the Administration Division prior to July 1, 2005.

(c) The Division of Motor Vehicle and Driver Licensing expenditures from 2003-2005 include expenditures for Branch Offices which were closed by June 30, 2005.

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

(in thousands of dollars)				
	2009	2008	2007 (c)	2006
<b>(a)</b>				
<b>Customer Services Division</b>				
Personal Service				
Taxation	\$ 13,713	13,523	13,404	19,826
Motor Vehicle, Driver License, Customer Assistance	10,708	10,213	11,034	10,577
Expense and Equipment (b)				
Taxation	1,991	2,547	8,207	8,360
Motor Vehicle, Driver License, Customer Assistance	7,251	9,747	6,889	5,516
Fees to Counties and Collection Agency Fees	3,928	3,380	2,717	2,435
Payment of Fees to Counties for Liens	186	192	173	146
Contingency Payments				3,241
Tax Data Matching				5,400
Payment of Dues to the Multistate Tax Commission	158	163	163	163
<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 87 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 (2003 - 2012)**

	(in thousands of dollars)									
	2012	2011	2010	2009	2008	2007 (b)	2006 (a)	2005	2004	2003
General Fund (0101)	\$ 40,672	41,408	39,756	45,497	47,416	45,571	56,188	43,660	40,595	36,106
Child Support Enforcement Collections Fund (0169)	1,812	1,811	1,820	1,929	1,979	2,058	2,622	2,622	2,398	
Conservation Commission Fund (0609)	531	500	544	553	527	517	490	711	546	505
Department of Revenue Federal Fund (0132)	3,521	3,611	3,331	3,675	4,081	3,578	5,012	6,322	5,771	836
Department of Revenue Information Fund (0619)		682	798	773	682	699	723	882	957	849
Department of Revenue Specialty Plate (0775)				4		3	5			
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)		12	12	12	12	11	11	15	14	
Federal Budget Stabilization (2000)			90							
Health Initiatives Fund (0275)	64	56	54	52	46	50	50	51	49	48
Motor Vehicle Commission Fund (0588)	370	691	773	1,112	1,096	804	612	940	730	636
Petroleum Inspection Fund (0662)	27	30	30	35	30	30	32	32	31	31
Petroleum Storage Tank Insurance Fund (0585)	23	26	25	25	24	37	25	25	23	23
State Highways and Transportation Department Fund (0644)	11,509	11,489	11,746	11,587	11,270	10,434	14,438	43,782	43,124	43,588
<b>Total</b>	<b>\$ 58,529</b>	<b>60,316</b>	<b>58,979</b>	<b>65,254</b>	<b>67,163</b>	<b>63,792</b>	<b>80,208</b>	<b>99,042</b>	<b>94,238</b>	<b>82,622</b>

(a) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in actual expenditures for Department of Revenue related expenditures.

(b) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE  
PROGRAM SPECIFIC DISTRIBUTIONS  
FOR THE LAST TEN FISCAL YEARS (2003 - 2012)**

	(in thousands of dollars)									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Refunds for Overpayment of Tax	\$ 1,278,159	1,336,625	1,468,754	1,440,487	1,257,997	1,207,944	1,127,563	1,071,059	1,075,035	1,160,194
Refunds Required by Article X										5,950
County Stock Insurance Tax	644	1,135	1,295	1,508	835	2,615	780	150		150
Refunds for Aviation Trust Fund	9	6	5	58	16	26	25	68	53	58
Distribution of Funds Accruing to the Motor Fuel Tax Fund	180,130	183,887	182,147	181,390	189,735	188,864	186,970	190,669	188,472	181,562
Distribution of Income Tax Check-offs	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	1,561	1,335	1,309	1,321	1,599	2,210	1,991	1,791	1,493	1,264
Refunds of Tobacco and Cigarette Tax	20	146	20	4	44	31	49	84	150	40
Refunds of Motor Fuel Tax	10,031	10,237	10,559	11,297	9,325	8,908	9,552	9,766	9,612	9,622
Refunds of Fees Credited to Motor Vehicle Commission Fund	3	6		1	3	3	2	1	1	6
Refunds-Overpayment and Errors of the Workers' Compensation Fund	244	2,202	505	2,058	1,271	78	148	314	668	340
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund								10	10	505
Refunds-Federal and Other Funds	8	12	13	9	11	15	12	292	6	232
Refunds-Debt Offset	836	837	359	262	286	250	206	251	288	277
Debt Offset Tax Credits	424	160	260	238	227	658	192			
Refunds of Specialty Plates					15		5			
Distribution of Emblem Use Fee	1									
<b>Total Program Specific Distributions</b>	<b>\$ 1,472,102</b>	<b>1,537,396</b>	<b>1,667,754</b>	<b>1,638,754</b>	<b>1,462,448</b>	<b>1,414,585</b>	<b>1,327,513</b>	<b>1,274,487</b>	<b>1,275,788</b>	<b>1,360,200</b>

# Missouri Department of Revenue

## Fund Descriptions

Fiscal Year Ended June 30, 2012

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 2012, the Department of Revenue received approximately 65 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 Friends of the Missouri Women's Council used these funds to provide breast cancer services. Effective August 28, 2012, 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 Section 143.1006, 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 Section 32.067, 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. The Department intercepts the payments to state government vendors because the vendors owe delinquent taxes and fees to the Department.

## FUND DESCRIPTIONS

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### **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'.

### **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.

### **DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND**

The Division of Aging-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. The Department of Revenue receives appropriations from this fund.

### **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.

### **DOWNTOWN REVITALIZATION PRESERVATION FUND**

The Downtown Revitalization Preservation Fund, as authorized by Section 99.1092, RSMo, receives the first \$15 million of other net new revenues generated annually by re-development projects, gifts, contributions, grants, or bequests received from federal, private or other sources. The re-development projects are administered by the Department of Economic Development.

## FUND DESCRIPTIONS

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### **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.

### **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 DESCRIPTIONS

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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.

### **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.

### **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 COMMUNITY COLLEGE JOB TRAINING PROGRAM FUND**

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the creation of jobs. The Department of Economic Development must approve the project agreement.

## FUND DESCRIPTIONS

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

The Missouri Community College Job Retention Training Program Fund, as authorized by Section 178.764, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the retention of jobs. The Department of Economic Development must approve the project agreement.

### **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 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 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 and who have been called to active duty as a result of the September 11, 2001, terrorist attacks.

### **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 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 cancer.

### **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.

## FUND DESCRIPTIONS

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### **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 Section 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.

### **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.

## FUND DESCRIPTIONS

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### **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 fees imposed on individuals petitioning for adoption.

### **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.

## FUND DESCRIPTIONS

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### **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.

### **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.



## FUND DESCRIPTIONS

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### **STATE LAND SURVEY PROGRAM 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.

### **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.

### **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.

## FUND DESCRIPTIONS

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### **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.

### **VETERANS TRUST FUND**

The Veterans Trust Fund, as authorized by Section 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.

### **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 II MEMORIAL TRUST FUND**

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, receives monetary donations from drivers' license applicants. The Missouri Veterans' Commission uses money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

## 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.
- **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

## FUND DESCRIPTIONS

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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.

### 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

## FUND DESCRIPTIONS

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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.

### **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.

## FUND DESCRIPTIONS

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### 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, 2012

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, 2012**

Name of Fund or Source	Balance June 30, 2011	Receipts	Expenditures	Balance June 30, 2012 (a)	Type of Asset (b)	Asset Value
<b>DEPARTMENT OF AGRICULTURE:</b>						
Value-Added Program Fund	\$ 253,495	103,398	287,941	68,952	Cash	68,952
Animal Waste Treatment System Loan Program	468,214	4,109,977	3,501,259	1,076,932	Cash	1,076,932
Beginning Farmer Loan Program	114,700	18,640	63,344	69,996	Cash	69,996
Agricultural Product Utilization Contributor Tax Credit Program	546,178	7,465,915	6,965,471	1,046,622	Cash	1,046,622
Family Farm Breeding Livestock Loan Program	26,815	4,831	1,834	29,812	Cash	29,812
Qualified Beef Tax Credit Program	397	375	325	447	Cash	447
MAESTRO (ARRA)	324,816	527,105	664,572	187,349	Cash	187,349
Mo. State Fair Escrow Account	1,122,735	1,595,624	1,522,690	1,195,669	Cash	1,195,669
Mo. State Fair Foundation	60,247	30	60,277	0	Cash	0
Mo. State Fair Agricultural Youth Fund	92,786	118,232	128,187	82,831	Cash	82,831
Mo. State Fair Sheep Producers Fund	24,897	52	1,281	23,668	Cash	23,668
Mo. State Fair Endowment Fund	527	1		528	Cash	528
<b>ATTORNEY GENERAL'S OFFICE:</b>						
Merchandising Practices Restitution Fund	\$ 227,874	212,392	207,475	232,791	Cash	232,791
TFT-LCD ND-Cal Litigation	63,713	883,738	781,406	166,045	Cash	166,045
<b>DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:</b>						
Inmate Account Fund	\$ 3,680,258	40,300,536	39,921,901	4,058,893	Cash	4,058,893
Inmate Canteen Fund	14,778,984	40,049,837	39,006,854	15,821,967	Cash	15,821,967
<b>DEPARTMENT OF ECONOMIC DEVELOPMENT:</b>						
Missouri Housing Development MHDC Fund	\$ 687,160,691	257,438,012	217,817,041	726,781,662	Cash, TI, Rec, Other	2,195,258,798
Missouri Development Finance Board	83,993,513	9,792,088	8,411,154	85,374,447	Cash, TI, Rec, Eq, Pre Exp, Other	85,374,447
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:</b>						
Missouri School for the Deaf:						
Trust Fund	\$ 429,091	14,876	12,712	431,255	Cash, TI	434,887
Student and Activities Fund	248,484	155,652	142,236	261,900	Cash	261,900
Missouri School for the Blind:						
Trust Fund	9,337,079	282,377	378,271	9,241,185	Cash, TI	11,808,919
Activities Fund	46,294	51,152	58,268	39,178	Cash	39,178
Student Fund	2,805	4,308	3,142	3,971	Cash	3,971
Handicapped Children's Trust Fund	180,925	10,955	98,343	93,537	Cash, TI	96,119

See page 114 for explanation of footnotes.

(continued on next page)



**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

Name of Fund or Source	Balance June 30, 2011	Receipts	Expenditures	Balance June 30, 2012 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION:</b>						
<u>University of Central Missouri:</u>						
Current General Fund	\$ 38,807,645	84,472,192	79,636,286	43,643,551	TI, CD	43,643,551
Current Restricted Fund	900,115	9,790,843	9,714,264	976,694	TI	976,694
Auxiliary Services Designated	11,904,693	34,201,169	31,404,827	14,701,035	TI, CD	14,701,035
Loan Funds - Restricted Fund	8,109,369	2,031		8,111,400	Rec	8,111,400
Unexpended Plant Restricted Fund	7,049,041	1,244,113	3,013,279	5,279,875	CD	5,279,875
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 2,306,726	7,702,759	6,515,797	3,493,688	Cash, Rec	3,493,688
Other Revenues	(674,598)	273,261	62,817	(464,154)	Cash, Rec	(464,154)
Current Funds - Restricted:						
Federal Grants	(68,919)	8,797,004	9,301,477	(573,392)	Cash, Rec	(573,392)
Other Gifts, Grants, and Contracts	1,893,031	1,071,842	1,302,941	1,661,932	Cash, Rec	1,661,932
Auxiliary Enterprises	880,875	4,158,910	3,444,051	1,595,734	Cash, TI	1,595,734
Loan Fund	34,433	66		34,499	Cash, Rec	34,499
Endowment	872,242	21,210		893,452	Cash, Rec	893,452
Plant	32,508,355	1,903	(74,926)	32,585,184	Cash, TI	32,585,184
<u>Lincoln University:</u>						
Current Funds	\$ 7,158,429	25,292,377	21,748,049	10,702,757	Cash, TI, Rec, Pre Exp	10,702,757
<u>Missouri Southern State University:</u>						
Current Funds	\$ 89,234,120	58,159,903	57,182,193	90,211,830	Cash, Rec, Inv, Eq, Pre Exp, Other	123,916,582
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	30,757,202	30,757,202	0		
Interest Income		175,291	175,291	0		
State Vocational Reimbursements		15,000	15,000	0		
Reimbursement from Auxiliary		300,000	300,000	0		
Community Support		815,193	815,193	0		
Miscellaneous Income		489,898	489,898	0		
Auxiliary Services:						
Student Fees		1,782,623	1,782,623	0		
Sales and Services		10,156,861	10,156,861	0		
Community Support		24,173	24,173	0		
Interest Income		112,161	112,161	0		
Federal Interest Rebate		308,962	308,962	0		
Other Income:						
Revenue Bond Proceeds	5,637,740	4,423	3,315,903	2,326,260	Cash	2,326,260
Private Funding				0		
Auxillary Service - Debt Service and R & R Reserve	460,000			460,000	TI	460,000

See page 114 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

Name of Fund or Source	Balance June 30, 2011	Receipts	Expenditures	Balance June 30, 2012 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION</b>						
<b>(continued):</b>						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 14,101,789	56,407,818	50,368,791	20,140,816	Cash, Inv, Rec	24,750,864
Designated	4,939,317	8,675,326	8,002,760	5,611,883	Cash, Inv, Rec	5,790,341
Auxiliary Enterprises	906,002	26,426,184	26,426,184	906,002	Cash, Inv, Rec	8,809,431
Restricted	690,011	11,288,817	11,387,980	590,848	Cash, Rec	632,415
Loan Fund	2,637,509	34,181	(28,141)	2,699,831	Cash, Rec	2,700,720
Plant Fund:						
Renewals and Replacements	340,819	221,939	112,496	450,262	Cash, Rec	609,142
Debt Service	4,141,649	8,690,604	6,650,933	6,181,320	Cash, TI, Rec	5,827,158
Investment in Plant	77,371,626	5,542,117	1,571,508	81,342,235	Other	165,497,484
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 46,351,640	145,950,359	139,487,640	52,814,359	Cash, Inv, Rec, Pre Exp	61,139,828
Loan Fund	883,206	353,463	186,604	1,050,065	Cash, Rec	4,860,203
Endowment and Similar Funds	4,291,831	197,729		4,489,560	Cash, Rec	4,489,560
Plant Fund	244,783,588	90,167,409	111,331,481	223,619,516	Cash, Inv, Rec, Other	410,723,048
Agency Fund	161,674	466,541	447,304	180,911	Cash, Rec	217,105
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 59,846,834	81,241,899	79,696,979	61,391,754		
Designated Fund	5,624,168	(1,222,863)	1,367,634	3,033,671		
Endowment	759,232	7,250		766,482		
Total General Operating Fund	<u>66,230,234</u>	<u>80,026,286</u>	<u>81,064,613</u>	<u>65,191,907</u>	Cash, Rec, Inv, Other	86,436,636
Other Funds:						
Designated Fund	13,656,532	27,517,153	22,225,832	18,947,853	Cash, Rec, Inv, Other	24,793,750
Auxiliary Fund	105,119,648	63,647,684	44,453,378	124,313,954	Cash, Rec, Inv, Bldg, Eq, Other	237,668,279
Restricted and Loan Fund	3,228,636	14,762,911	13,714,198	4,277,349	Cash, Rec	3,268,181
Plant Fund	212,227,673	(2,939,352)	10,705,582	198,582,739	Cash, Rec, Inv, Bldg, Eq, Other	220,064,281
West Plains Fund	19,404,235	9,611,942	6,614,094	22,402,083	Cash, Rec, Inv, Bldg, Eq, Other	25,050,581
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 17,784,913	75,882,172	75,005,500	18,661,585	Cash, TI, Rec, Inv	42,255,038
Current Funds - Restricted	136,406	7,876,371	7,895,800	116,977	Cash, Rec	5,087,748
Plant Fund	20,233,782	4,406,900	11,694,823	12,945,859	Cash, TI, CWIP, Other	229,828,502
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (3,113,583)	1,989,663	2,379,901	(3,503,821)	Cash, TI, Rec, Inv	1,528,540
Restricted Funds	41,099	314,396	297,610	57,885	Cash, TI, Rec, Inv	181,773

See page 114 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

Name of Fund or Source	Balance June 30, 2011	Receipts	Expenditures	Balance June 30, 2012 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:</b>						
Division of Employment Security: Unemployment Compensation Fund	\$ 17,717,779	1,590,336,098	1,573,557,382	34,496,495	Cash	34,496,495
<b>DEPARTMENT OF MENTAL HEALTH:</b>						
Albany Regional Center	\$ 143,434	2,367,561	2,355,532	155,463	Cash	155,463
Bellefontaine Habilitation Center	141,853	2,517,703	2,053,586	605,970	Cash	605,970
Center for Behavioral Medicine	18,272	597,971	579,680	36,563	Cash	36,563
Central Missouri Regional Center	330,771	6,192,378	6,113,691	409,458	Cash	409,458
Cottonwood Residential Treatment Center	686	4,057	3,794	949	Cash	949
Fulton State Hospital	659,901	1,347,884	1,651,724	356,061	Cash	356,061
Hannibal Regional Center	220,247	2,819,241	2,822,652	216,836	Cash	216,836
Hawthorn Children's Psychiatric Hospital	1,909	19,682	15,827	5,764	Cash	5,764
Higginsville Habilitation Center	153,893	2,062,798	1,737,001	479,690	Cash	479,690
Joplin Regional Center	237,453	2,085,863	2,097,662	225,654	Cash	225,654
Kansas City Regional Center	600,487	12,793,630	12,071,432	1,322,685	Cash	1,322,685
Kirksville Regional Center	80,083	1,135,587	1,127,816	87,854	Cash	87,854
Marshall Habilitation Center	347,741	2,327,833	2,198,872	476,702	Cash	476,702
Metro St. Louis Psychiatric Center	98,520	50,419	141,639	7,300	Cash, CS	22,715
Nevada Habilitation Center	124,356	795,405	725,428	194,333	Cash	194,333
Northwest Mo. Pyschiatric Rehabilitation Center	114,034	323,263	325,984	111,313	Cash	111,313
Poplar Bluff Regional Center	239,602	2,675,051	2,625,787	288,866	Cash	288,866
Rolla Regional Center	291,451	1,889,151	1,850,810	329,792	Cash	329,792
Sikeston Regional Center	131,097	1,878,819	1,697,742	312,174	Cash	312,174
Southeast Mo. Mental Health	309,268	2,162,069	2,193,337	278,000	Cash	278,000
Southeast Mo. Residential Services	30,381	849,494	817,206	62,669	Cash	62,669
Southwest Mo. Mental Health	4,679	176,102	180,220	561	Cash	561
Springfield Regional Center	294,048	3,077,172	3,028,525	342,695	Cash	342,695
St. Louis Developmental Dis. Treatment Center	757,664	2,794,778	2,360,071	1,192,371	Cash	1,192,371
St. Louis Regional Center	985,641	9,126,725	8,984,393	1,127,973	Cash	1,127,973
St. Louis Psychiatric Rehabilitation Center	616,270	3,230,711	3,274,659	572,322	Cash	572,322
<b>DEPARTMENT OF NATURAL RESOURCES:</b>						
Division of State Parks-Maintenance Resource	\$ 139,127	237,119	189,649	186,597	Cash	186,597

See page 114 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

Name of Fund or Source	Balance June 30, 2011	Receipts	Expenditures	Balance June 30, 2012 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>OFFICE OF ADMINISTRATION:</b>						
KC and St. Louis Earnings Tax Account	\$ 131,191	1,922,664	1,925,276	128,579	Cash, Repo	128,579
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees		140,629,963		140,629,963	Cash, TI	140,629,963
Early Retiree Reinsurance Program		5,395,183		5,395,183	Cash, TI	5,395,183
Investment Income		4,309,749		4,309,749	Cash, TI	4,309,749
Member Premium-Public Entities		8,492,621		8,492,621	Cash, TI	8,492,621
Rebates		13,684,203		13,684,203	Cash, TI	13,684,203
Missouri Savings Bond Account	920	21,795	21,845	870	Cash	870
Old Age Survivors Disability and Health						
Insurance Trust Fund	3,761	247,096,054	247,096,075	3,740	Cash	3,740
State of MO Cafeteria Plan Account	22,215	330,066	330,307	21,974	Cash	21,974
Commuter Benefits Refund Account		1,519	1,519	0		
<b>DEPARTMENT OF PUBLIC SAFETY:</b>						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 162,730	2,975,688	3,007,031	131,387	Cash	131,387
Veterans' Home Foundation	772,445	496,771	438,593	830,623	Cash, CD, CS, Rec	830,623
Mo. Veterans' Home, Mexico:						
Assistance League	538,057	123,099	112,007	549,149	Cash, CD	549,149
Residents Cash Fund	178,337	3,143,996	3,094,384	227,949	Cash	227,949
Fiduciary Residents Cash Fund		59,346	59,346	0		
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	123,988	3,730,588	3,757,963	96,613	Cash	96,613
Mo. Veterans' Home, St. James:						
Assistance League	241,405	100,331	88,725	253,011	Cash, CD	253,011
Residents Cash Fund	173,401	2,949,199	2,967,243	155,357	Cash	155,357
Social Security Beneficiaries Account		45,512	45,512	0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	428,232	6,517,382	6,462,406	483,208	Cash	483,208
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	77,992	558,641	432,965	203,668	Cash	203,668
Fiduciary Fund	113,289	76,000	41,994	147,295	Cash, CD	147,295
Mo. Veterans' Home, Cameron:						
Assistance League	89,835	113,041	126,738	76,138	Cash, CD	76,138
Residents Cash Fund	101,701	1,795,661	1,618,166	279,196	Cash	279,196
Fiduciary Fund	211,779	302,063	262,234	251,608	Cash	251,608
Mo. Veterans' Cemetery, Bloomfield	21,583	7,256	6,171	22,668	Cash	22,668
Mo. Veterans' Cemetery, Higginsville	5,035	8,135	7,830	5,340	Cash	5,340
Mo. Veterans' Cemetery, Jacksonville	5,765	2,505	695	7,575	Cash	7,575
Mo Veterans' Cemetery, Springfield	52,952	16,723	1,780	67,895	Cash	67,895

See page 114 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

Name of Fund or Source	Balance June 30, 2011	Receipts	Expenditures	Balance June 30, 2012 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>RETIREMENT SYSTEMS:</b>						
Mo. State Employees Retirement System	\$ 7,768,709,373	432,424,333	619,251,397	7,581,882,309	Cash, Rec, TI, Eq	8,294,063,446
Judicial Plan	98,208,033	28,542,150	26,912,926	99,837,257	Cash, Rec, TI, Eq	109,125,288
Mo. State Employees Life and LTD Insurance Program	(116,736)	29,069,471	29,011,827	(59,092)	Cash, Rec, TI	4,491,263
Deferred Compensation System of Missouri	1,066,673	17,628,586	17,845,505	849,754	Cash, Rec, TI	5,026
<b>DEPARTMENT OF REVENUE (c)</b>						
<b>DEPARTMENT OF SOCIAL SERVICES:</b>						
Division of Youth Services:						
Southwest Region:						
Excel Day Treatment - Canteen Fund	\$ 489		484	5	Cash	5
Mount Vernon Treatment Center - Trust Fund	101	662	597	166	Cash	166
Gentry Residential Treatment Center - Trust Fund	121	121	227	15	Cash	15
Rich Hill Youth Development Center - Trust Fund	701	2,552	2,670	583	Cash	583
Delmina Woods - Trust Fund	340	1,070	1,083	327	Cash	327
Northeast Region:						
Northeast Community Treatment - Canteen Fund	382	63	2	443	Cash	443
Northeast Community Treatment - Trust Fund	132	33	43	122	Cash	122
Cornerstone - Trust Fund	59	181	216	24	Cash	24
Fulton Treatment Center - Trust Fund	1,991	7,409	7,185	2,215	Cash	2,215
Rosa Parks Center - Trust Fund	97	91	130	58	Cash	58
Camp Avery Park Camp - Trust Fund	56	34	29	61	Cash	61
Montgomery City Youth Center - Trust Fund	25,745	31,168	40,632	16,281	Cash	16,281
Northwest Region:						
Langsford House - Trust Fund	2,895	4,255	6,473	677	Cash	677
Northwest Regional Youth Center - Trust Fund	7,502	14,524	18,646	3,380	Cash	3,380
Riverbend Treatment Center - Trust Fund	2,586	14,342	16,405	523	Cash	523
Watkins Mill Park Camp - Trust Fund	5,399	19,992	22,397	2,994	Cash	2,994
Waverly Regional Youth Center - Trust Fund	7,320	20,760	25,240	2,840	Cash	2,840
Southeast Region:						
W.E. Sears - Trust Fund	5,123	35,204	37,055	3,272	Cash	3,272
Girardot Center - Trust Fund	471	2,716	2,854	333	Cash	333
Sierra Osage Treatment Center - Trust Fund	338	16,050	14,682	1,706	Cash	1,706
W.E. Sears Youth Center - Canteen Fund	1,039	281	194	1,126	Cash	1,126
New Madrid Bend Youth Center - Trust Fund	533	12,456	9,699	3,290	Cash	3,290
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	8,387	13,469	20,803	1,053	Cash	1,053

See page 114 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

Name of Fund or Source	Balance June 30, 2011	Receipts	Expenditures	Balance June 30, 2012 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF TRANSPORTATION:</b>						
Local Fund	\$ 58,564,029	74,148,027	49,368,204	83,343,852	Cash, TI, Rec	83,343,852
MoDOT and MSHP Medical and Life Insurance	29,763,431	121,257,016	118,895,388	32,125,059	Cash, TI, Rec, CD	53,733,195
Mo Highway and Transportation Com Self Insurance	(18,298,514)	23,750,349	13,894,305	(8,442,470)	Cash, TI, Rec	79,393,554
Mo Transportation Finance Corp	94,008,546	2,657,095	48,545	96,617,096	Cash, TI, Rec	96,625,883
Motor Carrier Services	5,420,982	191,706,009	192,864,386	4,262,605	Cash, TI, Rec	4,262,605
<b>STATE TREASURER'S OFFICE:</b>						
BPB 1991: Depreciation Reserve	\$ 1,003,792	6,539	3,792	1,006,539	Cash, Repo	1,006,539
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$ 9,933,397,727</b>	<b>4,302,957,412</b>	<b>4,200,550,104</b>	<b>10,035,805,035</b>		<b>13,085,342,658</b>

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2011, are final audited balances for the year then ended and, accordingly, differ from the ending balances reported in the Department of Revenue's Fiscal Year 2011 Financial and Statistical Report.

(b) TI - Temporary Investments  
Eq - Equipment  
Pre Exp - Prepaid Expenses  
CD - Certificate of Deposit  
CS - Common Stock

Rec - Accounts Receivable  
Inv - Inventories  
Bldg - Buildings  
Repo - Repurchase Agreement  
CWIP - Construction Work In Progress

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-State Funds Financial Schedule on page 37.