

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2015



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INTRODUCTORY

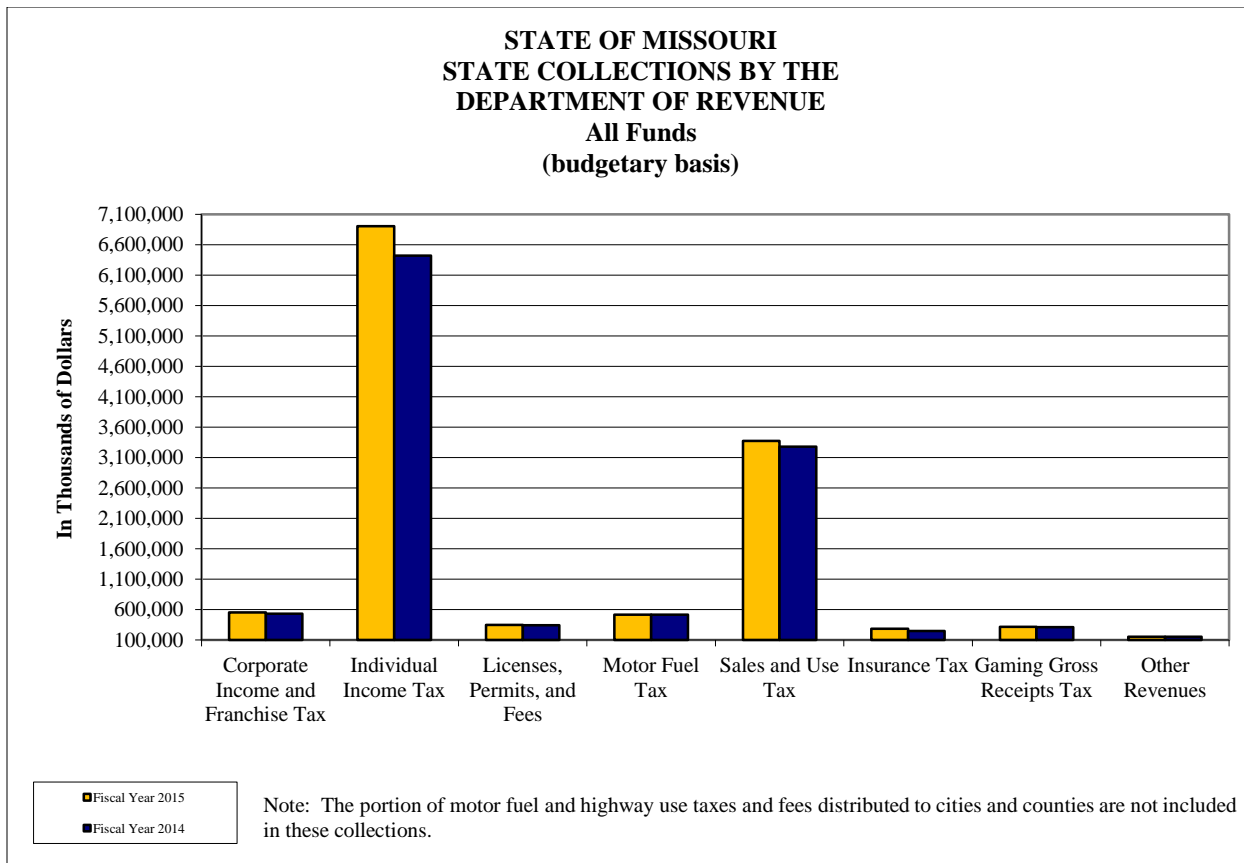
REPORTING ENTITY

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 2015 was 1,174.55, with an operating budget of \$74.0 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$12.7 billion in Fiscal Year 2015, an increase of 5.4 percent over Fiscal Year 2014. The Department collected 98.7 percent of the state's General Fund collections and 49 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

REPORT REQUIREMENTS

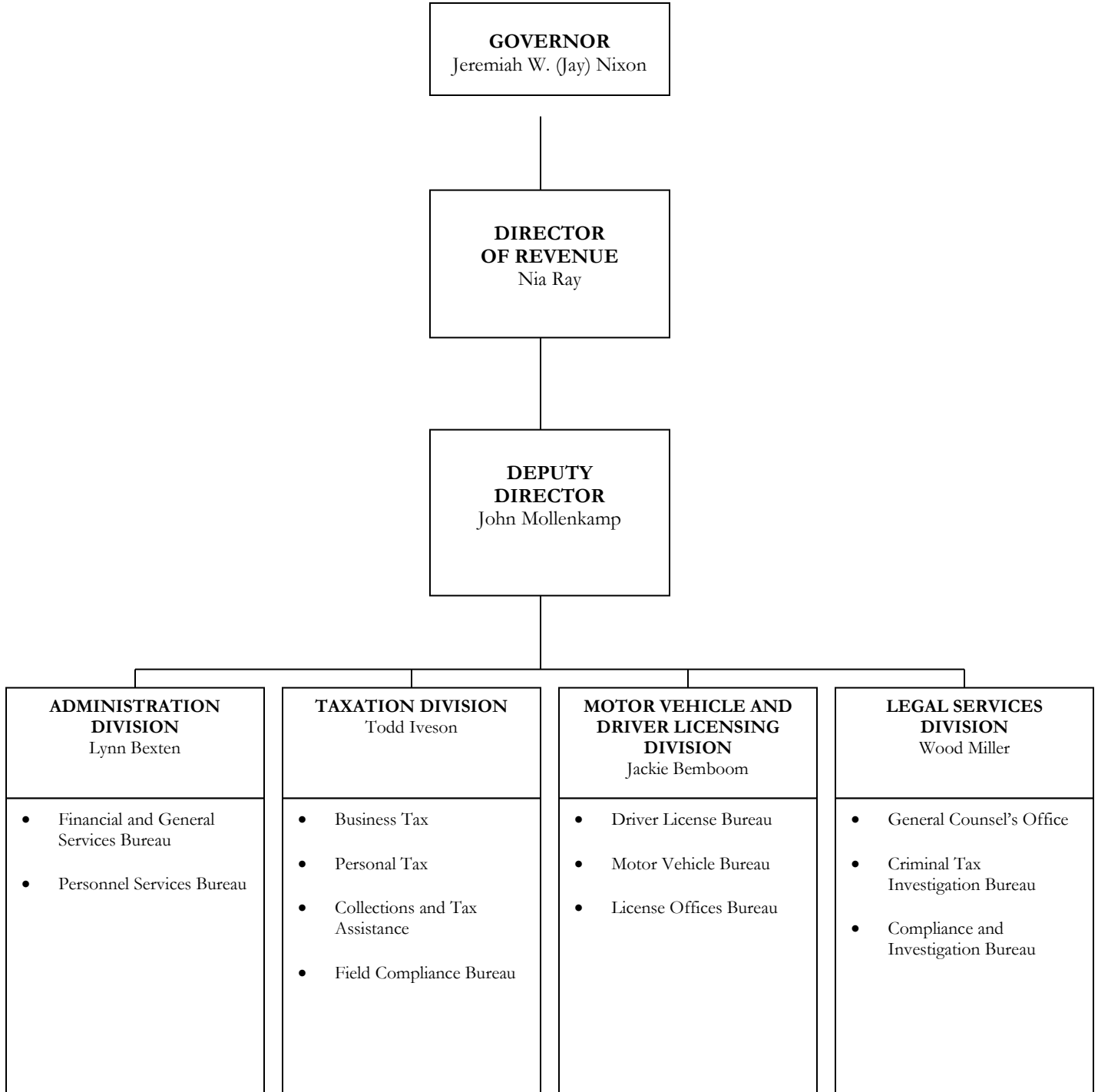
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

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. The report may be viewed online at www.dor.mo.gov.

Department of Revenue

Organizational Chart



Missouri Department of Revenue

Taxes Administered

Fiscal Year Ended June 30, 2015

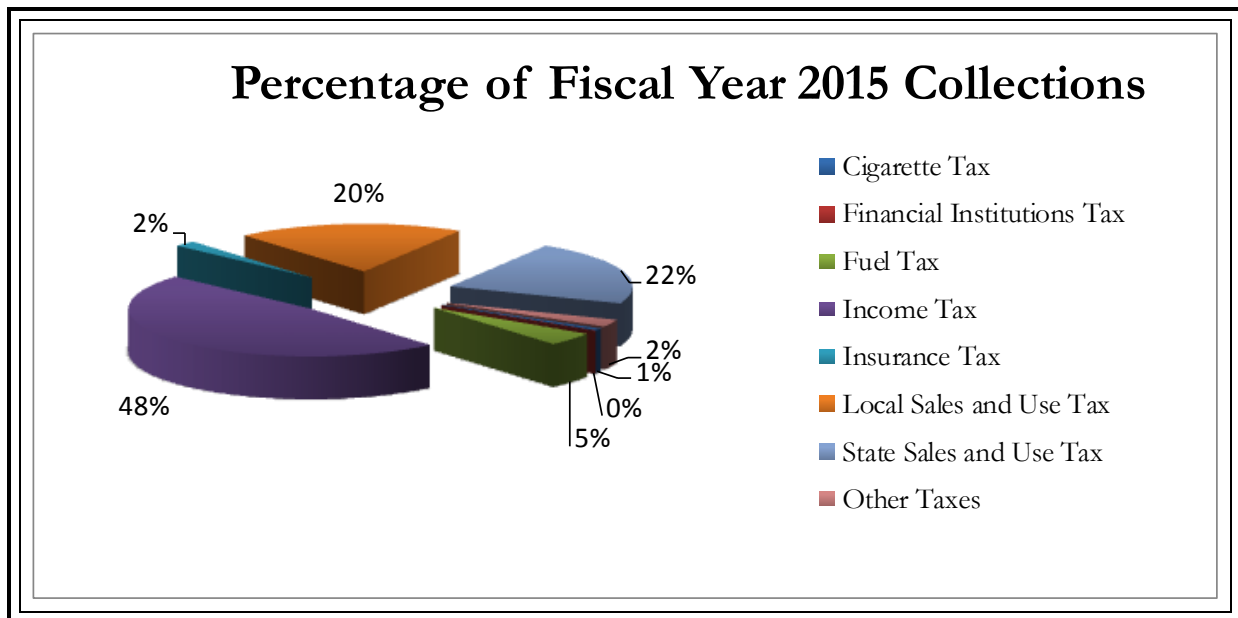
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

	FY15 Amount Collected	FY14 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$104,698,197	\$104,714,777	0.0 %
Financial Institutions Tax	24,813,508	29,391,617	-15.6
Fuel Tax	705,045,943	705,185,594	0.0
Income Tax	7,463,060,672	6,962,298,200	7.2
Insurance Tax	296,030,410	256,315,220	15.5
Local Sales and Use Tax	3,134,151,262	2,950,216,385	6.2
State Sales and Use Tax	3,430,314,960	3,331,915,715	3.0
Other Taxes	387,728,316	385,770,547	0.5
Total Collections	\$15,545,843,268	\$14,725,808,055	5.6 %



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	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011
Cigarette	\$81,745,444	-0.7%	\$82,301,596	-5.2%	\$86,837,984	-2.0%	\$88,609,044	-1.5%	\$89,965,909
St. Louis County	3,064,292	3.6%	2,957,126	-6.3%	3,155,725	-0.8%	3,179,943	-3.9%	3,307,701
Jackson County	2,196,842	-1.5%	2,230,842	-3.7%	2,316,944	0.9%	2,296,922	-3.3%	2,374,369
Tobacco Products	17,691,619	2.7%	17,225,213	2.0%	16,895,556	3.6%	16,308,821	4.9%	15,551,490
Tobacco Control		0.0%		-100.0%	800	-98.8%	68,000	13500.0%	500
Total Collections	\$104,698,197	0.0%	\$104,714,777	-4.1%	\$109,207,009	-1.1%	\$110,462,730	-0.7%	\$111,199,969

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	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011
Banks	\$9,472,819	-41.1%	\$16,091,944	131.2%	\$6,960,865	66.8%	\$4,172,148	-79.2%	\$20,060,730
Credit Institutions	2,211,656	19.6%	1,849,417	-33.0%	2,758,446	24.9%	2,209,373	66.9%	1,324,013
Savings and Loan	11,670,504	13.3%	10,297,344	-2.4%	10,554,483	5.9%	9,969,721	52.7%	6,528,976
Credit Unions	1,458,529	26.5%	1,152,912	-45.0%	2,096,315	38.6%	1,512,252	77.5%	851,863
Total Collections	\$24,813,508	-15.6%	\$29,391,617	31.4%	\$22,370,109	25.2%	\$17,863,494	-37.9%	\$28,765,582

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	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011
Aviation Fuel	\$252,969	-4.2%	\$264,010	-3.9%	\$274,827	-6.9%	\$295,198	16.0%	\$254,394
Motor Fuel	704,792,974	0.0%	704,921,584	-0.5%	708,241,405	0.0%	708,063,819	-1.6%	719,400,721
Total Collections	\$705,045,943	0.0%	\$705,185,594	-0.5%	\$708,516,232	0.0%	\$708,359,017	-1.6%	\$719,655,115

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 Works Community College New Jobs Training Fund or the Missouri Works Community College Job Retention Training Fund as required by Section 620.809, RSMo. In Fiscal Year 2014, pursuant to Section 208.1050, RSMo, the Department deposited \$55.1 million to the Missouri Senior Services Protection Fund. Monies in the fund were allocated to services for low-income seniors and people with disabilities.

Corporation/Franchise

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

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

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

TAXES ADMINISTERED

Tax Type	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011
Individual									
Declarations	\$832,305,827	12.2%	\$741,748,423	6.4%	\$697,137,963	14.9%	\$606,931,321	1.8%	\$596,277,043
Fiduciary	69,590,791	27.9%	54,410,163	-6.2%	58,015,424	62.2%	35,772,320	4.3%	34,292,527
Returns	918,125,942	15.6%	794,565,689	-14.4%	928,106,110	37.0%	677,211,509	4.4%	648,495,095
Withholding	5,069,725,226	6.5%	4,761,938,963	1.6%	4,684,711,214	3.5%	4,524,862,569	3.9%	4,353,813,894
College New Job Training	5,791,759	-5.8%	6,145,665	54.3%	3,982,404	-2.6%	4,090,193	28.8%	3,175,549
College Job Retention	8,740,961	11.9%	7,814,694	271.6%	2,103,216	-12.5%	2,403,687	-58.3%	5,758,163
MO Senior Serv Protection		-100.0%	55,100,000	100.0%					
Subtotal	\$6,904,280,506	7.5%	\$6,421,723,597	0.7%	\$6,374,056,331	8.9%	\$5,851,271,599	3.7%	\$5,641,812,271
Corporation/Franchise									
Declarations	\$359,501,901	4.3%	\$344,565,989	3.2%	\$334,017,662	4.8%	\$318,781,448	-5.3%	\$336,456,548
Returns	199,278,265	1.7%	196,008,614	2.3%	191,661,332	4.2%	183,972,741	-8.4%	200,939,645
Subtotal	\$558,780,166	3.4%	\$540,574,603	2.8%	\$525,678,994	4.6%	\$502,754,189	-6.4%	\$537,396,193
Total Collections	\$7,463,060,672	7.2%	\$6,962,298,200	0.9%	\$6,899,735,325	8.6%	\$6,354,025,788	2.8%	\$6,179,208,464

TAXES ADMINISTERED

INSURANCE TAX

Captive Insurance

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

Special Purpose Life Reinsurance Captive Tax

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

Premium Tax (Foreign)

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

Premium Tax (Domestic)

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

Surplus Lines of Insurance Tax Interest and Penalties

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

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar years 2014 and 2015. Disposition of the tax is to the Workers' Compensation Fund.

TAXES ADMINISTERED

Tax Type	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011
Captive Insurance	\$742,246	5.8%	\$701,862	5.6%	\$664,878	46.6%	\$453,463	134.4%	\$193,465
Special Purpose Life	1,207,538	33.1%	907,095	-0.7%	913,410	64.5%	\$555,113	23.5%	\$449,406
Premium (Foreign)	237,443,890	18.0%	201,143,498	6.0%	189,812,584	-0.6%	190,988,949	-9.2%	210,417,856
Premium (Domestic)	9,679,029	6.2%	9,115,401	-7.2%	9,818,854	46.2%	6,714,073	-6.1%	7,154,009
Surplus Lines	29,757,983	3.5%	28,746,882	9.1%	26,351,441	13.1%	23,292,525	4.1%	22,383,681
Workers Compensation	17,199,724	9.5%	15,700,482	11.7%	14,058,446	6.1%	13,245,133	6.4%	12,452,781
Total Collections	\$296,030,410	15.5%	\$256,315,220	6.1%	\$241,619,613	2.7%	\$235,249,256	-7.0%	\$253,051,198

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	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011
Local Sales	\$3,011,735,377	6.5%	\$2,827,584,549	8.9%	\$2,597,046,979	1.5%	\$2,559,373,776	5.2%	\$2,433,383,476
Local Option Use	122,415,885	-0.2%	122,631,836	8.5%	113,048,650	15.0%	98,262,309	9.7%	89,579,652
Total Collections	\$3,134,151,262	6.2%	\$2,950,216,385	8.9%	\$2,710,095,629	2.0%	\$2,657,636,085	5.3%	\$2,522,963,128

TAXES ADMINISTERED

STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

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

General Use Tax

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

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

Aviation Jet Fuel Sales Tax

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

Conservation Sales and Use Tax

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

Education Sales and Use Tax

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

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

Highway Use Tax

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

TAXES ADMINISTERED

Parks, Soils, and Water Sales and Use Tax

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

Vehicle Sales Tax

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

Tax Type	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011
General	\$2,011,257,913	2.3%	\$1,965,845,886	3.7%	\$1,895,024,076	1.2%	\$1,871,707,753	3.5%	\$1,808,195,530
Aviation Jet Fuel	4,823,355	-25.3%	6,457,784	15.0%	5,617,509	0.3%	5,600,265	19.9%	4,669,303
Conservation									
State Sales and Use	97,798,674	2.8%	95,152,940	4.0%	91,469,530	1.4%	90,219,197	4.8%	86,056,513
Motor Vehicle Sales	12,730,067	6.8%	11,923,500	7.8%	11,062,732	6.9%	10,346,802	6.0%	9,761,825
Education									
State Sales and Use	779,014,297	2.8%	758,001,981	4.0%	728,820,622	1.4%	718,959,866	4.9%	685,534,045
Motor Vehicle Sales	101,940,535	9.1%	93,448,240	33.8%	69,850,666	6.8%	65,393,280	6.4%	61,470,494
Highway Use	184,728	-97.8%	8,548,383	-88.7%	75,979,910	7.1%	70,922,807	4.7%	67,756,422
Parks and Soil									
State Sales and Use	78,239,083	2.8%	76,121,334	4.0%	73,173,035	1.4%	72,174,687	4.8%	68,844,488
Motor Vehicle Sales	10,184,069	6.8%	9,538,815	7.8%	8,850,198	6.9%	8,277,456	6.0%	7,809,472
Vehicle	334,142,239	8.9%	306,876,852	31.8%	232,776,016	6.7%	218,191,710	5.3%	207,271,236
Total Collections	\$3,430,314,960	3.0%	\$3,331,915,715	4.4%	\$3,192,624,294	1.9%	\$3,131,793,823	4.1%	\$3,007,369,328

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.

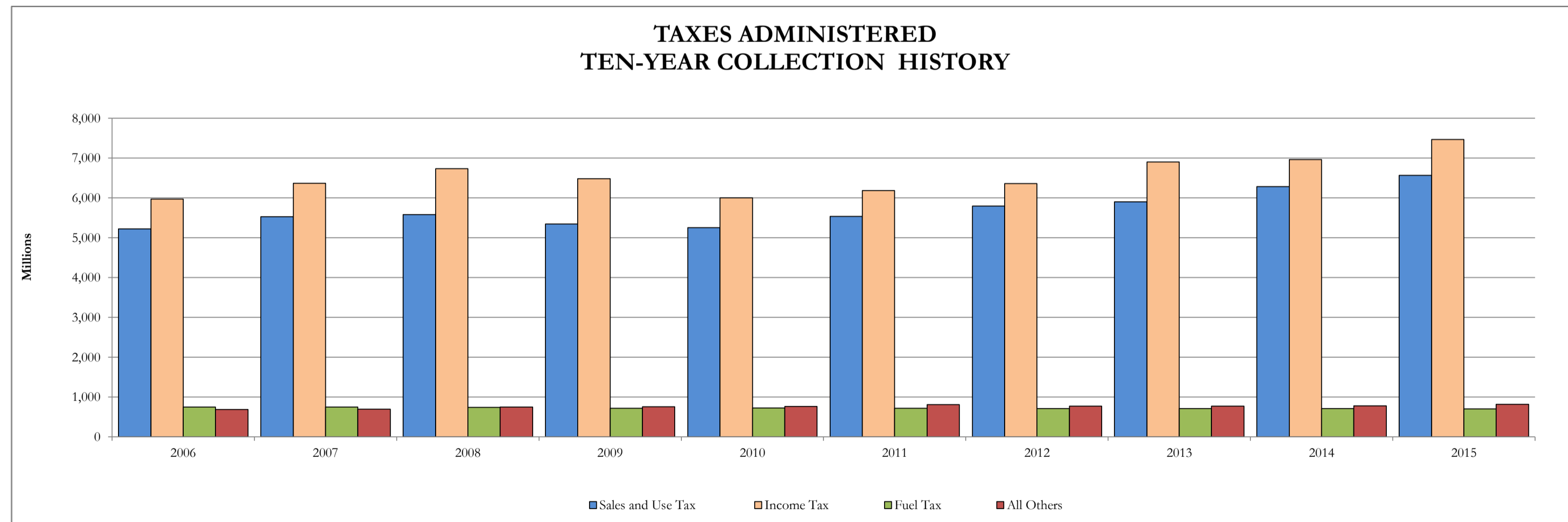
Property Tax

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	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011
County Private Car	\$3,976,919	3.8%	\$3,831,369	3.9%	\$3,687,699	8.8%	\$3,389,573	-1.0%	\$3,423,943
Estate	92,215	-28.9%	129,700	-25.8%	174,751	2.2%	170,966	-91.9%	2,117,782
Gaming Receipts	353,416,943	0.4%	352,107,284	-3.7%	365,507,027	-2.5%	374,940,223	-1.1%	379,217,315
Property	30,242,239	1.8%	29,702,194	-0.6%	29,873,438	1.6%	29,388,666	-1.0%	29,697,863
Total Collections	\$387,728,316	0.5%	\$385,770,547	-3.4%	\$399,242,915	-2.1%	\$407,889,428	-1.6%	\$414,456,903

**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2006 - 2015)**

TAX	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Cigarette Tax	\$ 104,698,197	104,714,777	109,207,009	110,462,730	111,199,969	111,860,656	113,988,090	115,661,014	115,394,219	118,205,378
Financial Institutions Tax	24,813,508	29,391,617	22,370,109	17,863,494	28,765,582	11,006,515	7,301,231	13,571,410	9,544,007	11,514,082
Fuel Tax	705,045,943	705,185,594	708,516,232	708,359,017	719,655,115	720,777,387	717,026,190	742,177,802	744,154,322	746,887,976
Income Tax	7,463,060,672	6,962,298,200	6,899,735,325	6,354,025,788	6,179,208,464	5,997,433,014	6,477,641,980	6,732,576,614	6,368,529,819	5,967,348,281
Insurance Tax	296,030,410	256,315,220	241,619,613	235,249,256	253,051,198	233,637,079	244,499,360	255,299,419	213,639,116	197,876,471
Local Sales and Use Tax	3,134,151,262	2,950,216,385	2,710,095,629	2,657,636,085	2,522,963,192	2,298,017,458	2,284,307,264	2,311,806,597	2,206,008,170	2,085,801,191
State Sales and Use Tax	3,430,314,960	3,331,915,715	3,192,624,294	3,131,793,823	3,007,369,328	2,951,026,637	3,061,095,719	3,266,917,096	3,317,153,244	3,134,827,683
Other Taxes	387,728,316	385,770,547	399,242,915	407,889,428	414,456,903	405,695,473	388,052,409	362,295,945	354,114,033	356,781,685
Total Tax Collections	\$ <u>15,545,843,268</u>	<u>14,725,808,055</u>	<u>14,283,411,126</u>	<u>13,623,279,621</u>	<u>13,236,669,751</u>	<u>12,729,454,219</u>	<u>13,293,912,243</u>	<u>13,800,305,897</u>	<u>13,328,536,930</u>	<u>12,619,242,747</u>



Missouri Department of Revenue

Fees Administered

Fiscal Year Ended June 30, 2015

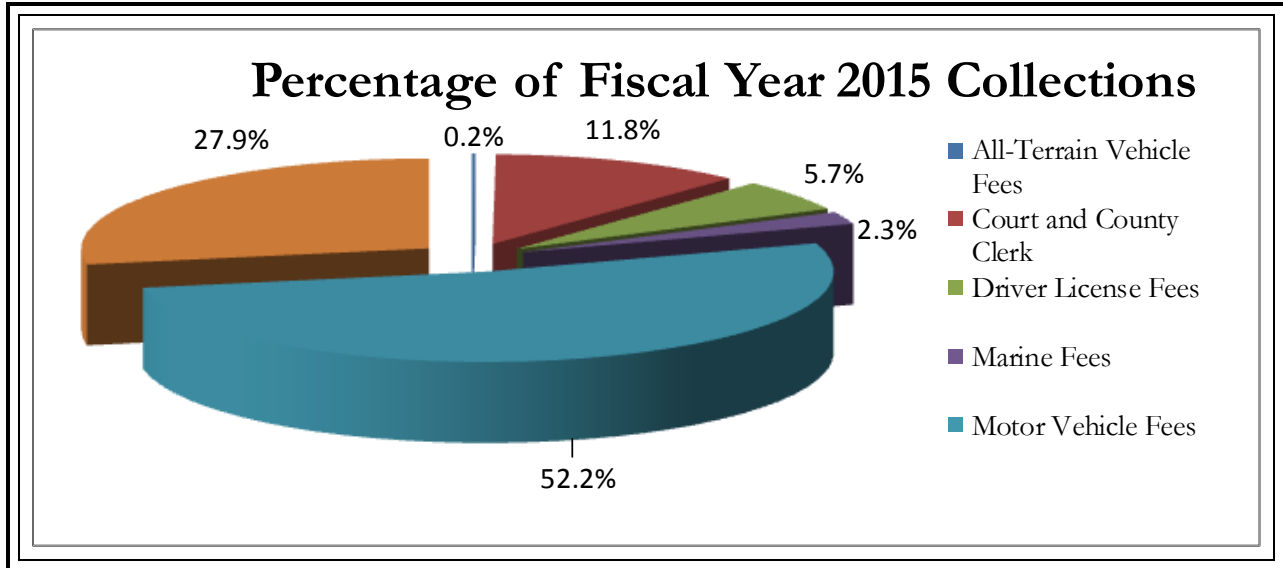
The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2015 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

	FY15 Amount Collected	FY14 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$611,969	\$638,121	-4.1 %
Court and County Clerk and Recorder Fees	45,869,517	45,902,057	-0.1
Driver License Fees	22,238,669	19,682,616	13.0
Marine Fees	8,764,913	8,433,845	3.9
Motor Vehicle Fees	203,275,570	199,510,753	1.9
Other Fees	108,471,874	110,529,402	-1.9
Total Collections	\$389,232,512	\$384,696,794	1.2 %



FEES ADMINISTERED

ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

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

Registration/Decal Fee

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

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

Miscellaneous Fees/Penalties

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

Fee Type	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011
Certificate of Title	\$122,429	1.4%	\$120,764	-3.0%	\$124,492	-10.2%	\$138,557	-5.3%	\$146,360
Registration/Decal	239,451	-4.6%	250,919	-3.1%	258,974	-3.9%	269,530	-6.6%	288,437
Misc/Penalties	250,089	-6.1%	266,438	-2.9%	274,312	-19.8%	342,239	-20.7%	431,766
Total Collections	\$611,969	-4.1%	\$638,121	-3.0%	\$657,778	-12.3%	\$750,326	-13.4%	\$866,563

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

FEES ADMINISTERED

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 92 and 102, 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 Post Conviction

This is a fee collected by court clerks when a person in the custody of the Department of Corrections claiming that forensic DNA testing will demonstrate the person's innocence files a post-conviction motion in the sentencing court seeking such testing. The fee is authorized by Section 547.035, RSMo. Disposition of the fee is to the General 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.

FEES ADMINISTERED

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.

Drug Test Lab Surcharge

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

Independent Living Center Fee

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

Merchant License Fee

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

Missouri CASA (Court Appointed Special Advocate) Fee

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

MODEX Fee

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

Motorcycle Safety Fee

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

Prosecuting Attorney Fees

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

FEES ADMINISTERED

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.
- 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		FY2011
	FY2015	Change	FY2014	Change	FY2013	Change	FY2012	Change	
Associate/Probate	\$1,681,867	-7.6%	\$1,819,351	-2.9%	\$1,873,831	1.2%	\$1,851,892	5.6%	\$1,753,243
Brain Injury	653,662	-8.8%	716,851	-3.6%	743,967	-2.5%	762,679	4.0%	733,332
Circuit Clerk	11,560,490	14.0%	10,143,712	-6.0%	10,789,293	-1.9%	10,995,127	-2.7%	11,303,181
Court Automation	4,514,176	-3.1%	4,657,527	-5.7%	4,938,423	-1.3%	5,000,936	-3.9%	5,203,052
Crime Victims'	10,197,933	-3.8%	10,605,814	-2.0%	10,824,126	1.8%	10,634,659	-1.4%	10,781,403
Deputy Sheriff	3,270,133	-9.3%	3,603,760	-11.9%	4,090,529	-9.6%	4,524,028	-34.8%	6,940,713
DNA Post Conviction Test	171	100.0%							
DNA Profiling	1,279,702	-3.3%	1,323,673	-0.5%	1,329,950	5.1%	1,265,898	-3.6%	1,313,740
Domestic Relations	210,476	0.3%	209,775	-4.3%	219,305	-3.9%	228,200	-2.0%	232,817
Drug Lab Test	426,708	-0.3%	427,964	2.8%	416,339	29.0%	322,651	-9.1%	355,112
Independent Living Center	330,166	-7.8%	358,047	-3.8%	372,255	-2.5%	381,663	4.0%	366,943
Merchant License	3,020	-70.2%	10,133	175.1%	3,684	-17.8%	4,481	-26.2%	6,075
Missouri CASA	75,947	1.0%	75,204	-3.5%	77,906	-6.3%	83,163	-0.8%	83,849
MODEX	717,367	27.4%	562,973	100.0%					
Motorcycle	327,337	-8.8%	358,910	-3.5%	372,040	-2.5%	381,393	4.0%	366,562
Prosecuting Attorney	340,379	-11.0%	382,353	-17.0%	460,656	-5.4%	486,738	-5.7%	516,128
Putative Father	123,363	0.7%	122,537	-0.4%	123,090	-1.3%	124,770	11.0%	112,378
Recorders	8,314,148	-3.4%	8,607,793	-14.1%	10,024,229	11.3%	9,007,133	0.4%	8,970,868
School Building	1,187,781	-0.9%	1,198,351	5.5%	1,136,326	-63.3%	3,099,385	254.8%	873,576
Spinal Cord Injury	654,691	-8.7%	717,329	-3.6%	744,090	-2.7%	765,066	4.5%	731,787
Total Collections	\$45,869,517	-0.1%	\$45,902,057	-5.4%	\$48,540,039	-2.8%	\$49,919,862	-1.4%	\$50,644,759

FEES ADMINISTERED

DRIVER LICENSE FEES

Blindness Education, Screening, and Treatment Contribution

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

Commercial Driver License (CDL) Road/Written Test Fee

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

Driver License Issuance and Renewal Fees

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

Identification Card (ID) Fee

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

Instruction Permit Fee

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

Organ Donor Contribution

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

FEES ADMINISTERED

Processing Fee

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

Reinstatement Fee

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

Miscellaneous Fees

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

Fee Type	FY2015	Percent of Change	FY2014	Percent of Change	FY2013 (a)	Percent of Change	FY2012 (a)	Percent of Change	FY2011 (a)
Blindness Education	\$75,633	-1.9%	\$77,087	-13.9%	\$89,496	9.1%	\$82,066	73.2%	\$47,376
CDL Testing	888,650	9.5%	811,375	2.1%	794,775	3.5%	767,850	-0.2%	769,279
Driver Licenses Issued									
Operator (Class F)	12,132,956	18.5%	10,234,694	-7.4%	11,053,125	-10.1%	12,301,159	21.4%	10,135,366
For Hire (Class E)	2,600,205	21.2%	2,146,025	4.4%	2,056,475	-15.0%	2,418,230	27.9%	1,891,231
Commercial (Class A, B, C)	2,324,649	0.6%	2,310,393	5.0%	2,199,429	-7.4%	2,374,665	12.1%	2,118,735
Motorcycle (Class M)	1,605	-3.6%	1,665	32.7%	1,255	26.8%	990	-17.0%	1,193
Identification Card Fee	1,129,164	6.1%	1,064,619	-20.5%	1,339,339	-2.6%	1,375,541	-2.3%	1,407,434
Instruction Permit Fee	253,822	7.4%	236,290	4.5%	226,063	-4.2%	236,080	5.2%	224,477
Organ Donor	113,119	-5.0%	119,051	-11.5%	134,541	17.4%	114,561	79.3%	63,889
Processing Fee	34,704	33.6%	25,980	-19.0%	32,080	-19.3%	39,746	12.1%	35,450
Reinstatement Fee	2,655,051	1.4%	2,618,955	-0.2%	2,623,744	-4.0%	2,732,317	-4.3%	2,856,320
Miscellaneous	29,111	-20.2%	36,482	7.9%	33,812	-6.6%	36,209	-19.0%	44,688
Total Collections	\$22,238,669	13.0%	\$19,682,616	-4.4%	\$20,584,134	-8.4%	\$22,479,414	14.7%	\$19,595,438
(a)	Fiscal Years 2011 thru 2013 collections were restated in the FY14 report.								

FEES ADMINISTERED

MARINE FEES

Certificate of Title Fee

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

Processing Fee

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

Registration/Decal Fee

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

Miscellaneous Fees

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

Fee Type	FY2015	Percent of Change	FY2014	Percent of Change	FY2013 (a)	Percent of Change	FY2012 (a)	Percent of Change	FY2011 (a)
Certificate of Title	\$496,343	2.8%	\$482,829	1.9%	\$473,599	-8.7%	\$518,624	8.0%	\$479,991
Processing *	1,480,545	4.7%	1,413,627	3.9%	1,360,784	3.0%	1,321,356	41.1%	936,609
Registration/Decal	6,625,722	3.9%	6,378,966	6.0%	6,016,083	-8.4%	6,567,195	6.5%	6,166,880
Miscellaneous	162,303	2.4%	158,423	5.8%	149,736	-8.5%	163,631	-3.7%	169,849
Total Collections	\$8,764,913	3.9%	\$8,433,845	5.4%	\$8,000,202	-6.7%	\$8,570,806	10.5%	\$7,753,329
(a) Fiscal Years 2011 thru 2013 collections were restated in the FY14 report.									

**Processing Fee also includes all-terrain vehicles, manufactured housing, and Notice of Lien transactions, as a breakout is not available.*

FEES ADMINISTERED

MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

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

Antiterrorism Contribution

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

Blindness Education, Screening, and Treatment Contribution

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

Breast Cancer Awareness Contribution

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

Certificate of Title Fee

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

Children's Trust Contribution

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

Duplicate Plate Fee

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

FEES ADMINISTERED

License Transfer Fee

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

Motor Vehicle Maintenance Trip Permit Fee

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

Organ Donor Contribution

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

Plate Reissuance Fee

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

Plate Reservation Fee

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

Processing Fee

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

Registration Fee

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

FEES ADMINISTERED

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

Renewal Penalty Fee

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

Specialty Plate

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

Title Penalty Fee

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

World War I Memorial Contribution

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

World War II Memorial Contribution

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

Miscellaneous Fees

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

FEES ADMINISTERED

Fee Type	FY2015	Percent of Change	FY2014	Percent of Change	FY2013 (a)	Percent of Change	FY2012 (a)	Percent of Change	FY2011 (a)
Alt. Fuel Decal	\$371,161	17.4%	\$316,157	26.2%	\$250,459	67.9%	\$149,175	66.5%	\$89,588
Antiterrorism	4,025	-3.2%	4,156	-5.4%	4,393	-3.9%	4,571	28.1%	3,568
Blindness Education	111,039	-19.6%	138,053	-27.6%	190,710	22.8%	155,292	115.2%	72,165
Breast Cancer Awareness	19,825	26.8%	15,641	169.6%	5,802	100.0%			
Certificate of Title	16,528,154	2.3%	16,150,041	2.2%	15,801,558	-0.7%	15,909,400	4.3%	15,249,865
Children's Trust	152,756	4.0%	146,870	-10.9%	164,906	4.9%	157,189	22.3%	128,567
Duplicate Plate	254,602	-9.1%	280,199	-27.9%	388,813	-1.3%	393,794	-9.3%	434,337
License Transfer	613,423	1.4%	605,052	1.2%	597,738	-1.3%	605,784	5.4%	574,754
MV Trip Permit	528,407	9.7%	481,535	-15.2%	568,083	-7.8%	615,931	14.1%	539,862
Organ Donor	150,525	-17.6%	182,584	-23.6%	238,986	23.4%	193,604	114.7%	90,194
Plate Reissuance								-100.0%	326,663
Plate Reservation	2,534,763	7.3%	2,362,552	-3.1%	2,438,732	6.1%	2,298,277	13.2%	2,030,334
Processing Fee	1,715,637	1.0%	1,699,002	2.0%	1,665,078	5.9%	1,572,490	-13.5%	1,817,758
Registration	159,483,165	1.9%	156,473,849	1.3%	154,524,093	-0.3%	154,981,012	1.6%	152,565,662
Renewal Penalty	2,467,036	-1.8%	2,513,377	0.8%	2,494,512	1.2%	2,464,816	0.3%	2,457,474
Specialty Plate	250	-97.5%	10,125	-50.0%	20,250	293.2%	5,150	-74.3%	20,000
Title Penalty	16,868,945	1.3%	16,657,523	7.6%	15,475,939	2.0%	15,170,498	5.1%	14,427,759
World War I	104,307	10.6%	94,337	100.0%					
World War II	1,039	-88.6%	9,075	-80.1%	45,670	-3.1%	47,139	12.9%	41,764
Miscellaneous	1,366,511	-0.3%	1,370,625	-2.9%	1,410,894	-9.6%	1,560,843	14.4%	1,364,309
Total Collections	\$203,275,570	1.9%	\$199,510,753	1.6%	\$196,286,616	0.0%	\$196,284,965	2.1%	\$192,234,623
(a)	Fiscal Years 2011 thru 2013 collections were restated in the FY14 report.								

FEES ADMINISTERED

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 30 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 through the agency fund Excess Traffic Fines to school districts within the county in which the fines were collected. During the first regular session of the 98th General Assembly, Section 302.341.2, RSMo was repealed and replaced by Section 479.359, RSMo

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.

**DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2011-2015)**

	Fiscal Year				
	2015	2014	2013 (a)	2012 (a)	2011 (a)
Blindness Education	75,633	77,086	89,494	82,066	47,376
CDL Testing	35,546	32,455	31,791	30,712	30,771
Driver Licenses Issued					
Operator (Class F)	1,064,487	911,588	977,621	1,079,631	918,709
For Hire (Class E)	102,746	83,820	80,229	94,884	74,255
Commercial (Class A, B, C)	66,168	65,478	62,533	67,800	60,778
Motorcycle (Class M)	125	135	101	80	99
Identification Card Fee	188,194	183,331	269,904	257,249	234,531
Instruction Permit Fee	179,862	173,198	170,216	181,273	174,453
Organ Donor	114,802	119,050	135,927	114,559	63,889
Processing Fee	7,515	5,893	6,888	8,455	7,488
Record Inquiries (b)	311,240	292,047	304,299	317,694	408,116
Reinstatement Fee	82,869	79,227	77,327	78,901	83,511
Miscellaneous					
Address Changes	26,110	22,952	26,424	29,282	27,375
CDL Medical Certification (c)	71,488	217,939	593		
Other	2,714	3,162	2,810	2,650	2,697
Total Driver License Financial Transaction Items	<u>2,329,499</u>	<u>2,267,361</u>	<u>2,236,157</u>	<u>2,345,236</u>	<u>2,134,048</u>
Percent Increase/Decrease from Prior Year	<u>2.74%</u>	<u>1.40%</u>	<u>-4.65%</u>	<u>9.90%</u>	<u>-0.81%</u>

(a) Fiscal Years 2011 thru 2013 drivers license transaction items were restated in the FY14 report.

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

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

FEES ADMINISTERED

Motor Vehicle Commission Fee

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

Petroleum Inspection Fee

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

Publication/Record Search Fee

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

Rural Electric Cooperative Fee

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

Storage Tank Fee

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

Tire Fee

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

Tobacco License Fee

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

FEES ADMINISTERED

Fee Type	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012	Percent of Change	FY2011
Battery	\$711,939	-7.4%	\$768,725	8.8%	\$706,689	-0.7%	\$711,617	-0.8%	\$717,443
Boll Weevil						-100.0%	144	-95.8%	3,400
Criminal Record	15,238	-86.0%	108,482	19.8%	90,516	-8.6%	99,077	-0.8%	99,875
Contract Office Penalties	29,935	97.7%	15,138	2.2%	14,815	711.8%	1,825	-17.9%	2,223
Contract Office Return to State	1,336,304	10.6%	1,208,003	1.0%	1,196,529	5.8%	1,131,450	-3.2%	1,168,983
Excess Traffic Fines	390,741	100.0%		-100.0%	107	100.0%		-100.0%	19,205
Gaming	87,810,521	-2.7%	90,260,129	-7.5%	97,593,756	-5.0%	102,697,148	-5.4%	108,576,832
MV Commission	1,020,435	5.5%	967,605	-3.4%	1,001,680	8.8%	920,573	-1.4%	933,637
Petroleum	2,344,403	-0.8%	2,362,714	0.1%	2,360,750	-1.0%	2,384,809	-1.6%	2,424,084
Publication/Record Searches	1,312,861	-5.7%	1,392,048	2.6%	1,356,194	-1.9%	1,382,713	0.4%	1,377,783
Rural Electric	490	-3.9%	510	10.9%	460	-4.2%	480	-2.0%	490
Storage Tank	11,195,303	-0.4%	11,239,640	0.1%	11,227,662	-0.7%	11,302,684	-1.5%	11,474,813
Tire	2,276,404	4.5%	2,179,408	5.1%	2,074,495	-4.9%	2,181,635	-2.6%	2,240,963
Tobacco	27,300	1.1%	27,000	-0.4%	27,100	-0.7%	27,300	4.6%	26,100
Total Collections	\$108,471,874	-1.9%	\$110,529,402	-6.1%	\$117,650,753	-4.2%	\$122,841,455	-4.8%	\$129,065,831

**DEPARTMENT OF REVENUE
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2011-2015)**

	Fiscal Year				
	<u>2015</u>	<u>2014</u>	<u>2013 (a)</u>	<u>2012 (a)</u>	<u>2011 (a)</u>
Alt. Fuel Decal	2,199	1,893	1,763	1,322	965
Antiterrorism	107	119	128	151	123
Blindness Education	110,128	137,134	189,588	154,589	71,836
Breast Cancer Awareness	548	513	199		
Certificate of Title	2,230,244	2,216,337	2,179,563	2,195,796	2,314,134
Children's Trust	3,766	3,670	4,102	3,965	3,318
Duplicate Plate	53,276	56,709	51,546	53,340	53,941
License Transfer	307,941	303,778	299,773	303,648	288,190
MV Trip Permit	71,918	69,485	60,865	69,348	69,600
Organ Donor	142,910	176,204	232,530	187,712	87,656
Plate Reissuance	65				235,017
Plate Reservation	168,980	158,179	163,840	153,950	137,857
Processing Fee	532,064	535,977	525,508	491,921	601,116
Record Inquiries (b)	573,673	517,442	466,068	439,362	342,994
Registration	5,574,470	5,475,507	5,416,441	5,470,217	5,333,721
Renewal Penalty	486,085	493,286	488,711	483,700	484,487
Specialty Plate	2	3	6	3	4
Title Penalty	258,300	247,380	231,718	225,321	215,374
World War I	91,181	85,640			
World War II	114	912	4,598	4,739	4,191
Miscellaneous	482,208	570,415	610,716	359,941	342,658
Total Motor Vehicle Financial Transaction Items	<u><u>11,090,179</u></u>	<u><u>11,050,583</u></u>	<u><u>10,927,663</u></u>	<u><u>10,599,025</u></u>	<u><u>10,587,182</u></u>
Percent Increase/Decrease from Prior Year	<u><u>0.36%</u></u>	<u><u>1.12%</u></u>	<u><u>3.10%</u></u>	<u><u>0.11%</u></u>	<u><u>-28.13%</u></u>

(a) Fiscal Years 2011 thru 2013 financial transaction items were restated in the FY14 report.

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

**DEPARTMENT OF REVENUE
MARINE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2011-2015)**

	Fiscal Year				
	2015	2014	2013 (a)	2012 (a)	2011 (a)
Certificate of Title	73,510	72,556	70,845	77,072	71,727
Processing Fee	589,768	563,970	544,542	526,667	365,816
Registration/Decal	122,953	122,347	119,182	127,024	120,366
Miscellaneous	8,082	7,888	7,509	16,117	19,009
Total Marine Financial Transaction Items	<u>794,313</u>	<u>766,761</u>	<u>742,078</u>	<u>746,880</u>	<u>576,918</u>
Percent Increase/Decrease from Prior Year	<u>3.59%</u>	<u>3.33%</u>	<u>-0.64%</u>	<u>29.46%</u>	<u>127.97%</u>

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2011-2015)**

	Fiscal Year				
	2015	2014	2013 (a)	2012 (a)	2011 (a)
Certificate of Title	14,405	14,210	14,639	16,282	17,294
Registration/Decal	23,415	24,458	25,284	26,329	28,156
Miscellaneous/Penalties	3,217	3,254	2,882	3,714	4,406
Total All-Terrain Vehicle Financial Transaction Items	<u>41,037</u>	<u>41,922</u>	<u>42,805</u>	<u>46,325</u>	<u>49,856</u>
Percent Increase/Decrease from Prior Year	<u>-2.11%</u>	<u>-2.06%</u>	<u>-7.60%</u>	<u>-7.08%</u>	<u>-10.08%</u>

(a) Fiscal Years 2011 thru 2013 financial transaction items were restated in the FY14 report.

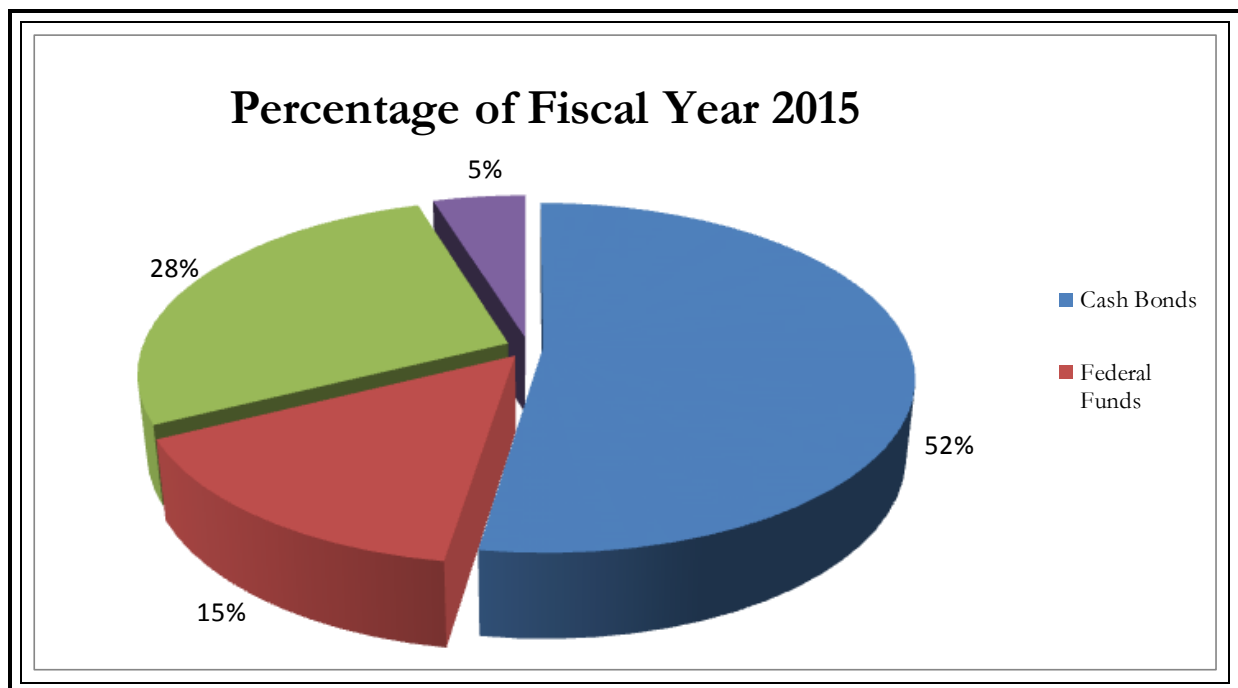
OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

	FY15 Amount Collected	FY14 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$8,693,952	\$8,760,097	-0.8 %
Federal Funds	2,509,680	3,200,080	-21.6
Interest	11	55	-80.0
Recycling Receipts	7,548	22,804	-66.9
Refunds/Rebates	615,697	2,089,299	-70.5
Unclaimed Property	171,807	52,475	227.4
All Other Miscellaneous Receipts	4,575,472	1,553,476	194.5
Total Other Receipts	\$16,574,167	\$15,678,286	5.7 %

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

**All Other Miscellaneous Receipts includes cancelled checks of \$4.5 million and \$1.5 million in Fiscal Years 2015 and 2014 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2015

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 2015**

Description	Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	Compliance Clearing	County and Other Miscellaneous	Dept of Agriculture Non-State	Excess Traffic Fines	Family Support Trust (a)
Collections							
Collections	\$ 3,064,765	37,548,433	22,232,733	6,129,622	24,385,541	390,741	2,338,245,427
Interest	35	3	44,830	92,858	30	6	48,422
Total Collections	<u>\$ 3,064,800</u>	<u>37,548,436</u>	<u>22,277,563</u>	<u>6,222,480</u>	<u>24,385,571</u>	<u>390,747</u>	<u>2,338,293,849</u>
Disbursements							
Political Subdivisions	\$	5,646,504		7,374,103	24,134,932		
General Revenue	2,262,592	57,035	6,230,308				
Other State Funds		32,403,553					
Refunds to Taxpayers		52,346		78,211	152,182		
Transfers to Other Non-State Funds	412,971		19,282,831				
Protested Taxes and Interest							
Other Entities							2,340,763,527
Total Disbursements	<u>\$ 2,675,563</u>	<u>38,159,438</u>	<u>25,513,139</u>	<u>7,452,314</u>	<u>24,287,114</u>	<u>0</u>	<u>2,340,763,527</u>
Collections Over (Under) Disbursements	\$ 389,237	(611,002)	(3,235,576)	(1,229,834)	98,457	390,747	(2,469,678)
Beginning Balance July 1, 2014	413,120	898,571	5,222,663	10,774,451	992,164	0	16,802,276
Ending Total Assets	<u>\$ 802,357</u>	<u>287,569</u>	<u>1,987,087</u>	<u>9,544,617</u>	<u>1,090,621</u>	<u>390,747</u>	<u>14,332,598</u>

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
Collections						
Collections	\$ 39,649,229	271,677,733	995,950,074	441,227,464	3,130,452,713	7,310,954,475
Interest	100,518	82	(876)	53	84,241	370,202
Total Collections	<u>\$ 39,749,747</u>	<u>271,677,815</u>	<u>995,949,198</u>	<u>441,227,517</u>	<u>3,130,536,954</u>	<u>7,311,324,677</u>
Disbursements						
Political Subdivisions	\$ 27,087,530	266,004,634		79,026,732	3,438,011,517	3,847,285,952
General Revenue	15,037,734		25,850,440		33,477,581	82,915,690
Other State Funds			584,956,739	364,609,917		981,970,209
Refunds to Taxpayers	3,204,202	1,500	2,749,261			6,237,702
Transfers to Other Non-State Funds			383,115,675			402,811,477
Protested Taxes and Interest					973,023	973,023
Other Entities						2,340,763,527
Total Disbursements	<u>\$ 45,329,466</u>	<u>266,006,134</u>	<u>996,672,115</u>	<u>443,636,649</u>	<u>3,472,462,121</u>	<u>7,662,957,580</u>
Collections Over (Under) Disbursements	\$ (5,579,719)	5,671,681	(722,917)	(2,409,132)	(341,925,167)	(351,632,903)
Beginning Balance July 1, 2014	49,600,814	23,116,286	18,382,622	10,573,194	374,276,994	511,053,155
Ending Total Assets	<u>\$ 44,021,095</u>	<u>28,787,967</u>	<u>17,659,705</u>	<u>8,164,062</u>	<u>32,351,827</u>	<u>159,420,252</u>

The MoDOT Non-State Fund is included in the Non-Appropriated Funds Sources and Application on page 116.

(a) The beginning balance for the Family Support Trust Fund was restated.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2015

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, 2015**

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	\$	10,241		187,854	657,233	3,214,291	280,681		45,826	4,396,126
Andrew County		10,421		10,538	728,800	1,765,548	185,755		46,465	2,747,527
Atchison County		24,719		285	617,168	1,246,451	149,479			2,038,102
Audrain County		70,560		87,420	878,005	5,009,991			44,512	6,090,488
Barry County		38,627		24,126	1,341,733	5,979,513				7,383,999
Barton County		64,235		10,696	694,250	1,105,607			49,996	1,924,784
Bates County		65,344		18,440	954,457	1,315,683	154,623		46,810	2,555,357
Benton County				9,337	813,803	2,584,746	89,594		40,213	3,537,693
Bollinger County				230	577,860	1,122,964	54,505		48,982	1,804,541
Boone County		18,035	7,913	219,806	1,725,857	48,486,591				50,458,202
Buchanan County		35,560		346,925	611,634	18,355,981	1,648,991		22,045	21,021,136
Butler County		46,201		31,745	1,183,316	6,583,031			35,305	7,879,598
Caldwell County		45,731		11,204	582,612	962,843	93,289		50,368	1,746,047
Callaway County				25,651	1,658,766	3,923,953			35,248	5,643,618
Camden County		4,096		61,604	2,922,944	10,428,462	416,288		3,016	13,836,410
Cape Girardeau County		40,116		96,444	1,025,508	14,595,377			16,123	15,773,568
Carroll County		95,539		50,093	840,170	1,002,184	140,891			2,128,877
Carter County				52,324	338,667	677,703			51,535	1,120,229
Cass County		63,066		49,748	1,417,384	20,370,288	2,863,302		3,871	24,767,659
Cedar County				20,423	619,833	1,085,343			47,293	1,772,892
Chariton County		53,265		3,868	780,187	1,236,394	200,503			2,274,217
Christian County		7,873		35,338	1,469,998	10,991,828			10,192	12,515,229
Clark County		31,054		11,494	516,294	1,448,096				2,006,938
Clay County		116,531		354,800	894,864	29,137,922	4,198,291			34,702,408
Clinton County				17,551	694,804	1,230,420	143,184			2,085,959
Cole County		38,777	1,156,203	404,886	1,162,265	17,592,897	1,367,882		21,730	21,744,640
Cooper County		39,606		45,069	576,674	3,263,646	284,803			4,209,798
Crawford County		61,807		32,605	710,353	3,595,346			42,940	4,443,051
Dade County		29,395		1,524	564,048	880,752	52,952		50,833	1,579,504
Dallas County				43,649	713,466	2,625,904			46,573	3,429,592

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

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$	10,471		19,263	698,012	998,278	88,490		49,717	1,864,231
DeKalb County				8,231	666,013	1,381,218	66,395		50,749	2,172,606
Dent County				3,670	663,272	1,644,989			48,541	2,360,472
Douglas County				1,122	710,381	1,001,236			48,700	1,761,439
Dunklin County		17,255		44,908	843,640	3,035,368	231,204		42,394	4,214,769
Franklin County		74,577		58,860	2,263,213	20,742,437			5,413	23,144,500
Gasconade County		15,766		15,073	579,240	2,537,880				3,147,959
Gentry County				49,673	521,869	543,265	38,923			1,153,730
Greene County		90,373	270,551	395,875	3,589,907	62,252,152				66,598,858
Grundy County		40,975		1,152	461,997	1,521,002				2,025,126
Harrison County				28,538	757,424	1,525,848	95,655			2,407,465
Henry County		18,654		30,776	809,349	2,621,899	145,269		43,954	3,669,901
Hickory County				26,197	480,254	1,028,257			48,265	1,582,973
Holt County		46,900		17,145	495,285	938,166	120,828			1,618,324
Howard County		14,188		61,716	406,291	1,662,142	105,926			2,250,263
Howell County		42,214		68,789	1,220,765	4,931,046			39,922	6,302,736
Iron County		43,073		5,490	452,067	810,930			50,731	1,362,291
Jackson County	2,174,793	149,193	152,321	3,063,020	1,038,292	111,064,466				117,642,085
Jasper County		91,542		76,968	1,442,937	17,171,880			37	18,783,364
Jefferson County		70,550		187,200	4,279,966	37,898,914				42,436,630
Johnson County		35,730		64,829	1,429,355	11,476,497	836,792		33,886	13,877,089
Knox County		17,615		89,567	483,841	636,102	23,639		52,549	1,303,313
Laclede County		35,700		29,668	870,015	4,156,352			40,402	5,132,137
Lafayette County		76,905		52,806	856,413	4,049,880	420,263		39,802	5,496,069
Lawrence County		58,560		29,553	1,076,067	4,353,292	386,628		37,720	5,941,820
Lewis County		21,602		117,714	470,303	1,745,655	275,759		49,954	2,680,987
Lincoln County		20,902		76,747	1,173,320	8,305,189			28,735	9,604,893
Linn County		34,381		16,067	643,938	2,075,645	116,876		48,916	2,935,823
Livingston County		36,109		76,059	585,533	1,609,319	107,521		49,396	2,463,937
Macon County		70,160		66,239	835,630	2,430,346	196,539		47,620	3,646,534

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

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$			2,915	353,645	2,233,708			49,264	2,639,532
Maries County				4,471	463,054	932,878	74,956			1,475,359
Marion County		52,106		62,600	580,476	5,217,355	962,224		42,391	6,917,152
McDonald County		20,952		15,059	764,933	5,147,319			46,033	5,994,296
Mercer County		21,582		256	403,777	724,216	121,143			1,270,974
Miller County				6,038	899,781	3,887,258	186,545		41,683	5,021,305
Mississippi County				16,180	413,148	1,748,063			48,592	2,225,983
Moniteau County		38,527		13,418	563,192	1,288,475	126,299			2,029,911
Monroe County		45,591		40,254	659,048	608,659	47,454		49,666	1,450,672
Montgomery County		26,407		1,700	614,054	2,364,347			49,114	3,055,622
Morgan County		6,634		2,949	1,315,773	2,306,671	96,609		38,563	3,767,199
New Madrid County		60,469		23,144	853,478	3,127,651			47,191	4,111,933
Newton County		65,684		97,146	1,230,336	8,392,306			29,449	9,814,921
Nodaway County				5,768	1,147,109	3,024,748	253,683		45,280	4,476,588
Oregon County		14,268		767	522,481	1,337,921			49,726	1,925,163
Osage County		23,770		3,053	588,703	1,987,264	161,649		47,779	2,812,218
Ozark County				2,248	696,568	1,271,249				1,970,065
Pemiscot County		35,760		53,325	602,318	2,918,972			48,421	3,658,796
Perry County		35,250		9,195	625,995	4,934,786	376,412		44,488	6,026,126
Pettis County		25,928		70,205	1,119,638	6,102,988	528,363		36,913	7,884,035
Phelps County		31,653		58,796	914,050	6,219,371			37,753	7,261,623
Pike County		60,469		60,296	616,745	3,536,636			47,104	4,321,250
Platte County		39,336		203,664	1,550,453	23,949,416	4,434,491		6,943	30,184,303
Polk County				7,176	926,621	4,119,909			40,405	5,094,111
Pulaski County		33,092		54,933	843,680	3,329,783				4,261,488
Putnam County		14,987		340	526,984	925,630	38,507		51,457	1,557,905
Ralls County		28,066		3,816	565,376	2,422,074	236,948			3,256,280
Randolph County		61,068		52,559	855,037	3,228,433	372,419		44,092	4,613,608
Ray County		94,779		21,018	781,112	2,450,823	369,384		43,573	3,760,689
Reynolds County				10,421	830,138	614,993			51,712	1,507,264

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

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2015**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)	
(continued from previous page)											
Ripley County	\$			50,302	462,067	1,542,970			47,857	2,103,196	
St. Charles County		60,389		363,293	3,790,017	92,017,888	8,007,983			104,239,570	
St. Clair County		6,005		22,779	639,594	323,780			49,210	1,041,368	
St. Francois County		38,667		68,678	854,418	9,350,223			25,129	10,337,115	
St. Louis County	843,257	123,075	840,657	9,179,896	11,373,989	505,585,083		10,434,364		538,380,321	
Ste. Genevieve County		50,727		5,853	750,802	3,874,359			44,839	4,726,580	
Saline County		72,348		31,851	788,330	3,738,513	295,906		44,587	4,971,535	
Schuyler County				9,388	299,806	704,863			52,921	1,066,978	
Scotland County		10,181		28,105	473,536	644,202	22,530		52,213	1,230,767	
Scott County		45,441		100,439	526,611	3,904,300	350,493		36,412	4,963,696	
Shannon County				114	634,594	528,702				1,163,410	
Shelby County		24,669		3,248	580,596	826,577	74,778		51,661	1,561,529	
Stoddard County		64,505		23,553	1,108,694	2,926,320			40,597	4,163,669	
Stone County		26,218		2,847	1,321,995	7,466,390	317,796			9,135,246	
Sullivan County		17,985		2,078	519,568	1,419,693	141,787		51,415	2,152,526	
Taney County		18,394		26,696	1,295,301	24,122,397				25,462,788	
Texas County		17,565		12,292	1,000,159	3,573,192			43,900	4,647,108	
Vernon County		95,479		51,922	988,231	2,124,080			45,466	3,305,178	
Warren County		18,205		44,305	750,356	4,006,631	250,443		36,334	5,106,274	
Washington County		46,640		32,383	583,215	4,094,187	178,887		42,868	4,978,180	
Wayne County		32,313		504	567,749	1,475,495			47,623	2,123,684	
Webster County		48,898		10,497	967,893	5,843,620			37,252	6,908,160	
Worth County				14	239,821	282,749	15,072		53,881	591,537	
Wright County		27,887		19,178	697,474	1,705,315			47,173	2,497,027	
TOTALS	\$	3,018,050	3,826,163	2,427,645	18,042,517	113,120,061	1,330,404,836	33,624,481	10,434,364	3,506,209	1,518,404,326

(a) "Tax Distribution Summary - Cities" schedule beginning on page 44 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
(b) See page 106 for a description of county private car tax.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2015**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
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- (c) See page 108 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 108 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 7, 24, and 27 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (f) St. Louis County receives the general city sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 12 for a description of local sales tax.
- (h) See page 12 for a description of local option use tax.
- (i) See page 106 for a description of Statutory County Recorder's Fees.
- (j) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 12, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 24, 25, and 27 through 30.
- (k) See page 15 and 31 for a description of riverboat gaming gross receipt tax and admission fees.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2015

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, 2015**

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	\$			64,945	425,281			490,226
Advance				52,165	362,031	16,975		431,171
Agency				26,489	0			26,489
Airport Drive				27,031	442,238			469,269
Alba				21,493	8,202			29,695
Albany				66,997	362,169			429,166
Aldrich				3,098	0			3,098
Alexandria				6,158	7,890			14,048
Allendale				2,052	7,555			9,607
Allenville				4,492	0			4,492
Alma				15,568	0			15,568
Altamount				7,900	0			7,900
Altenburg				13,632	0			13,632
Alton				33,731	264,983			298,714
Amazonia				12,083	0			12,083
Amity				2,091	0			2,091
Amoret				7,358	0			7,358
Amsterdam				9,372	10,613			19,985
Anderson				75,943	344,745			420,688
Annada				1,123	0			1,123
Annapolis				13,361	69,911			83,272
Anniston				8,985	0			8,985
Appleton City				43,645	274,754			318,399
Arbela				1,588	0			1,588
Arbyrd				19,712	69,395			89,107
Arcadia				23,546	78,062			101,608
Archie				45,310	114,664			159,974
Arcola				2,130	0			2,130
Argyle				6,274	11,718			17,992
Arkoe				2,633	0			2,633

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$			10,998	0			10,998
Arnold				805,828	7,428,334			8,234,162
Arrow Point Village				3,330	0			3,330
Arrow Rock				2,169	23,636			25,805
Asbury				8,016	13,921			21,937
Ash Grove				57,006	206,845	13,848		277,699
Ashland				143,560	674,922			818,482
Atlanta				14,910	13,580			28,490
Augusta				9,798	54,824			64,622
Aurora				290,761	2,201,099	92,909		2,584,769
Auxvasse				38,068	145,471			183,539
Ava				115,909	1,096,464	28,508		1,240,881
Avilla				4,841	0			4,841
Avondale				17,040	16,723			33,763
Bagnell				3,602	8,315			11,917
Bakersfield				9,527	19,188			28,715
Baldwin Park				3,563	0			3,563
Ballwin	79,962			1,177,450	3,283,809			4,541,221
Baring				5,112	0			5,112
Barnard				8,559	0			8,559
Barnett				7,861	0			7,861
Bates City				8,481	91,221	19,603		119,305
Battlefield				216,483	338,563			555,046
Bell City				17,350	22,639			39,989
Bella Villa	1,917			28,232	47,907	9,548		87,604
Belle				59,833	269,496			329,329
Bellefontaine Neigh.	28,561			420,573	713,669			1,162,803
Bellerive	494			7,281	38,723			46,498
Bellflower				15,220	24,039			39,259
Bel-Nor	3,942			58,051	98,507	19,634		180,134

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$ 7,198			105,995	528,232			641,425
Belton				895,209	8,847,212			9,742,421
Benton				33,421	82,688			116,109
Benton City				4,028	0			4,028
Berger				8,559	11,729			20,288
Berkeley	23,612			347,689	2,124,810			2,496,111
Bernie				75,827	203,684			279,511
Bertrand				31,795	16,999			48,794
Bethany				127,489	1,133,033			1,260,522
Bethel				4,725	9,531			14,256
Beverly Hills	1,510			22,229	47,048			70,787
Bevier				27,806	69,696			97,502
Big Lake				6,158	0			6,158
Bigelow				1,046	0			1,046
Billings				40,082	85,351			125,433
Birch Tree				26,295	91,056			117,351
Birmingham				7,087	9,450			16,537
Bismarck				59,872	122,858			182,730
Blackburn				9,643	9,722			19,365
Black Jack	18,223			268,338	455,342	90,755		832,658
Blackwater				6,274	19,612			25,886
Blairstown				3,756	3,709			7,465
Bland				20,874	80,201			101,075
Blodgett				8,249	0			8,249
Bloomfield				74,859	157,160	54,510		286,529
Bloomsdale				20,177	144,295			164,472
Blue Eye				6,467	29,864			36,331
Blue Springs				2,036,063	15,828,936			17,864,999
Blythedale				7,474	0			7,474
Bogard				6,351	0			6,351

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$			7,242	0			7,242
Bolivar				399,854	4,609,123			5,008,977
Bonne Terre				265,821	909,145			1,174,966
Boonville				322,168	2,652,948		3,628,394	6,603,510
Bosworth				11,812	0			11,812
Bourbon				63,202	271,349			334,551
Bowling Green				206,569	1,714,404			1,920,973
Bragg City				5,770	0			5,770
Brandsville				6,235	0			6,235
Branson				407,406	16,440,333			16,847,739
Branson West				18,511	1,695,545			1,714,056
Brashear				10,572	14,298			24,870
Braymer				34,002	61,909			95,911
Breckenridge				14,832	7,296			22,128
Breckenridge Hills	36,321			183,797	137,405	62,162		419,685
Brentwood	38,197			311,945	7,396,483			7,746,625
Bridgeton	30,376			447,295	5,910,117			6,387,788
Brimson				2,440	0			2,440
Bronaugh				9,643	0			9,643
Brookfield				175,897	1,394,574	63,701		1,634,172
Brookline Station					574			574
Brooklyn Heights				3,873	0			3,873
Browning				10,263	19,696	1,825		31,784
Brownington				4,144	0			4,144
Brumley				3,524	3,702			7,226
Brunswick				33,228	174,746			207,974
Bucklin				18,085	41,478	3,569		63,132
Buckner				119,124	372,032	33,977		525,133
Buffalo				119,434	1,286,894			1,406,328
Bull Creek Village				23,352	16,619			39,971

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bunceton	\$			13,709	9,020			22,729
Bunker				15,762	53,016			68,778
Burlington Junct.				20,796	0			20,796
Butler				163,388	1,874,294			2,037,682
Butterfield				18,202	4,840			23,042
Byrnes Mill				107,699	186,651			294,350
Cabool				83,108	484,735			567,843
Cainsville				11,231	6,698			17,929
Cairo				11,308	0			11,308
Caledonia				5,034	21,654			26,688
Calhoun				18,163	37,191			55,354
California				165,673	789,484			955,157
Callao				11,308	6,966			18,274
Calverton Park	3,401			50,074	84,970			138,445
Camden				7,397	0			7,397
Camden Point				18,356	0			18,356
Camdenton				143,986	3,098,720			3,242,706
Cameron				384,674	2,971,460			3,356,134
Campbell				77,144	156,828			233,972
Canalou				13,090	0			13,090
Canton				92,054	433,688			525,742
Cape Girardeau				1,469,335	28,289,414		3,216,600	32,975,349
Cardwell				27,612	17,765			45,377
Carl Junction				288,321	708,644			996,965
Carrollton				146,542	777,462			924,004
Cartersville				73,232	143,894	11,713		228,839
Carthage				556,814	5,657,605			6,214,419
Caruthersville				238,867	859,144		1,560,236	2,658,247
Carytown				10,495	0			10,495
Cassville				126,482	1,959,870			2,086,352

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$			2,595	0			2,595
Cedar Hill Lakes				9,178	0			9,178
Center				19,673	74,109			93,782
Centertown				10,766	23,563			34,329
Centerview				10,340	0			10,340
Centerville				7,397	8,132			15,529
Centralia				155,953	876,817			1,032,770
Chaffee				114,438	384,393			498,831
Chain of Rocks				3,602	0			3,602
Chain-O-Lakes				4,880	0			4,880
Chamois				15,336	14,820			30,156
Champ	34			503	0			537
Charlack	3,585			52,784	89,570			145,939
Charleston				230,308	844,301			1,074,609
Chesterfield	124,882			1,838,905	13,209,843			15,173,630
Chilhowee				12,586	13,646			26,232
Chillicothe				368,486	4,342,453			4,710,939
Chula				8,133	0			8,133
Clarence				31,485	90,089			121,574
Clark				11,541	18,668	13,838		44,047
Clarksburg				12,935	7,772			20,707
Clarksdale				10,495	7,492			17,987
Clarkson Valley	6,922			101,929	0			108,851
Clarksville				17,117	28,757			45,874
Clarkton				49,880	70,708			120,588
Claycomo				55,379	463,090			518,469
Clayton	100,488			617,267	3,388,873			4,106,628
Clearmont				6,583	0			6,583
Cleveland				25,598	95,949			121,547
Clever				82,837	293,353			376,190

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$			1,549	0			1,549
Clifton Hill				4,415	0			4,415
Climax Springs				4,802	7,021			11,823
Clinton				348,851	4,014,119	215,394		4,578,364
Clyde				3,176	0			3,176
Cobalt City				8,752	0			8,752
Coffey				6,429	0			6,429
Cole Camp				43,413	207,468	11,780		262,661
Collins				6,158	68,720	4,479		79,357
Columbia				4,201,861	47,211,601			51,413,462
Commerce				2,595	0			2,595
Conception Junct.				7,668	0			7,668
Concordia				94,881	683,820			778,701
Coney Island				2,904	0			2,904
Conway				30,517	151,276			181,793
Cool Valley	3,145			46,317	77,697			127,159
Cooter				18,163	0			18,163
Corder				15,646	14,410	8,221		38,277
Corning				581	0			581
Cosby				4,802	0			4,802
Cottleville				119,085	1,476,769			1,595,854
Country Club Village				94,841	58,470			153,311
Country Club Hills	3,351			49,338	137,671			190,360
Country Life Acres	195			2,866	0			3,061
Cowgill				7,281	0			7,281
Craig				9,604	13,855			23,459
Crane				56,619	206,345	14,880		277,844
Creighton				13,516	14,070			27,586
Crestwood	31,672			461,314	3,008,514			3,501,500
Creve Coeur	46,900			690,615	2,094,146			2,831,661

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$			42,987	173,758			216,745
Cross Timbers				8,365	0			8,365
Crystal City				188,019	1,576,747			1,764,766
Crystal Lake Park	1,236			18,202	30,886			50,324
Crystal Lakes				13,864	7,863			21,727
Cuba				129,967	1,502,018			1,631,985
Curryville				8,713	9,159			17,872
Dadeville				9,062	0			9,062
Dalton				658	0			658
Dardenne Prairie				445,126	1,662,009			2,107,135
Darlington				4,686	0			4,686
Dearborn				19,208	55,886			75,094
Deepwater				16,769	20,436			37,205
Deerfield				3,137	0			3,137
DeKalb				8,520	0			8,520
Dellwood	13,216			194,602	498,384			706,202
Delta				16,962	32,853			49,815
Dennis Acres				2,943	0			2,943
Denver				1,510	0			1,510
Des Arc				6,855	0			6,855
Desloge				195,725	2,705,419			2,901,144
De Soto				247,852	1,924,917			2,172,769
Des Peres	22,021			324,260	7,354,936	840,169		8,541,386
De Witt				4,802	0			4,802
Dexter				304,548	3,134,157	219,823		3,658,528
Diamond				34,931	239,465			274,396
Diehlstadt				6,235	0			6,235
Diggins				11,579	9,586			21,165
Dixon				59,988	260,906			320,894
Doniphan				77,337	1,053,440			1,130,777

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$			24,398	89,091			113,489
Dover				3,989	0			3,989
Downing				12,973	0			12,973
Drexel				37,371	221,652			259,023
Dudley				8,985	48,962			57,947
Duenweg				43,413	238,444			281,857
Duquesne				68,275	470,056			538,331
Dutchtown				3,640	4,581			8,221
Eagleville				12,238	324,251			336,489
East Lynne				11,734	14,726			26,460
Easton				9,062	15,497			24,559
East Prairie				122,996	675,932			798,928
Edgar Springs				8,055	25,586			33,641
Edgerton				21,145	20,380			41,525
Edina				45,543	150,951			196,494
Edmundson	2,193			32,298	707,303	7,548		749,342
Eldon				176,865	1,955,081			2,131,946
El Dorado Springs				139,145	872,953			1,012,098
Ellington				38,223	446,550			484,773
Ellisville	24,020			353,692	2,582,578			2,960,290
Ellsinore				17,272	127,259			144,531
Elmer				3,098	0			3,098
Elmira				1,936	0			1,936
Elmo				6,506	0			6,506
Elsberry				74,898	235,788	13,479		324,165
Emerald Beach				8,830	0			8,830
Eminence				23,236	211,042			234,278
Emma				9,023	14,000			23,023
Eolia				20,215	38,326			58,541
Essex				18,279	13,256	8,259		39,794

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$			2,401	0			2,401
Eureka		26,797		394,588	2,416,480			2,837,865
Everton				12,354	31,518			43,872
Ewing				17,659	37,435			55,094
Excelsior Estates				5,693	0			5,693
Excelsior Springs				429,248	5,203,297	660,097		6,292,642
Exeter				29,897	21,689			51,586
Fairfax				24,708	37,368	4,886		66,962
Fair Grove				53,946	341,109			395,055
Fair Play				18,395	52,820			71,215
Fairview				14,832	8,308			23,140
Farber				12,470	9,586			22,056
Farley				10,417	0			10,417
Farmington				628,924	7,324,012			7,952,936
Fayette				104,098	258,197	18,949		381,244
Fenton		10,578		155,759	3,979,483			4,145,820
Ferguson		55,763		821,125	3,219,500			4,096,388
Ferrelview				17,466	17,550			35,016
Festus				449,309	6,272,051			6,721,360
Fidelity				9,953	0			9,953
Fillmore				7,126	0			7,126
Fisk				13,244	31,280			44,524
Fleming				4,957	0			4,957
Flemington				5,732	0			5,732
Flint Hill				20,332	76,436			96,768
Flordell Hills		2,162		31,833	54,018	10,766		98,779
Florissant		137,174		2,019,914	7,029,197			9,186,285
Foley				6,235	4,619			10,854
Fordland				30,981	33,695			64,676
Forest City				10,379	9,231			19,610

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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	\$			19,557	504,205	74,943		598,705
Forsyth				87,329	755,288			842,617
Fortescue				1,239	0			1,239
Foster				4,531	0			4,531
Fountain N' Lakes				6,390	0			6,390
Frankford				12,509	10,368			22,877
Franklin				3,679	3,752			7,431
Fredericktown				154,326	1,396,738			1,551,064
Freeburg				16,924	116,760			133,684
Freeman				18,666	39,140			57,806
Freistatt				6,312	0			6,312
Fremont Hills				31,988	36,992	6,749		75,729
Frohna				9,837	0			9,837
Frontenac	9,158			134,847	2,504,964			2,648,969
Fulton				495,316	3,314,899			3,810,215
Gainesville				29,936	282,065			312,001
Galena				17,040	28,898			45,938
Gallatin				69,166	274,707	22,964		366,837
Galt				9,798	0			9,798
Garden City				63,589	230,784			294,373
Gasconade				8,636	4,805			13,441
Gentry				2,788	0			2,788
Gerald				52,088	312,850			364,938
Gerster				968	338			1,306
Gibbs				4,144	0			4,144
Gideon				42,328	40,226			82,554
Gilliam				7,629	6,006			13,635
Gilman City				14,832	24,954			39,786
Gladstone				984,049	8,403,486	487,354		9,874,889
Glasgow				42,716	191,509	17,603		251,828

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Glenaire	\$			21,106	0			21,106
Glenallen				3,292	0			3,292
Glendale	15,583			229,456	543,376	77,605		866,020
Glen Echo Park	421			6,196	0			6,617
Glenwood				7,590	0			7,590
Golden City				29,626	85,596			115,222
Goodman				48,331	77,177			125,508
Gordonville				15,142	13,657			28,799
Gower				59,097	113,574	15,557		188,228
Graham				6,622	0			6,622
Grain Valley				497,795	2,036,059			2,533,854
Granby				82,643	267,974			350,617
Grand Falls Plaza				4,415	0			4,415
Grandin				9,411	16,292			25,703
Grand Pass				2,556	0			2,556
Grandview				947,839	5,916,952			6,864,791
Granger				1,317	0			1,317
Grant City				33,266	177,022			210,288
Grantwood	2,270			33,421	108,080	11,303		155,074
Gravois Mills				5,577	32,563			38,140
Green Castle				10,650	3,913			14,563
Green City				25,444	63,400			88,844
Greendale	1,712			25,211	49,457			76,380
Greenfield				53,094	171,858			224,952
Green Park	6,896			101,542	472,498			580,936
Green Ridge				18,434	40,448			58,882
Greentop				17,117	41,241			58,358
Greenville				19,789	101,172			120,961
Greenwood				202,193	457,102			659,295
Guilford				3,292	0			3,292

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Gunn City	\$			4,570	0			4,570
Hale				16,227	61,228			77,455
Half Way				6,700	11,381			18,081
Hallsville				57,742	95,813			153,555
Halltown				6,700	83,410			90,110
Hamilton				70,057	250,213			320,270
Hanley Hills	5,526			81,365	138,068			224,959
Hannibal				693,830	7,047,570			7,741,400
Hardin				22,036	21,229			43,265
Harris				2,362	0			2,362
Harrisburg				10,301	25,313			35,614
Harrisonville				388,004	3,985,818			4,373,822
Hartsburg				3,989	4,953			8,942
Hartville				23,739	109,960			133,699
Harwood				1,820	0			1,820
Hawk Point				25,908	55,414			81,322
Hayti				113,818	928,085			1,041,903
Hayti Heights				24,243	14,892			39,135
Haywood City				7,978	0			7,978
Hazelwood	67,598			995,396	6,628,543	1,880,171		9,571,708
Henrietta				14,290	22,462			36,752
Herculaneum				134,305	1,382,940			1,517,245
Hermann				94,145	1,040,306			1,134,451
Hermitage				18,085	200,068	8,963		227,116
Higbee				21,997	34,292			56,289
Higginsville				185,773	1,374,066			1,559,839
High Hill				7,552	9,891			17,443
Highlandville				35,280	78,144			113,424
Hillsboro				109,248	476,730			585,978
Hillsdale	3,887			57,238	97,127			158,252

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Hoberg	\$			2,169	0			2,169
Holcomb				24,591	47,107			71,698
Holden				87,213	400,082	34,958		522,253
Holland				8,868	0			8,868
Holliday				5,306	0			5,306
Hollister				171,405	2,205,620			2,377,025
Holt				17,311	154,267			171,578
Holts Summit				125,746	1,031,492	90,434		1,247,672
Homestead				7,164	0			7,164
Homestown				5,848	1,835			7,683
Hopkins				20,603	29,871			50,474
Hornersville				25,676	29,084			54,760
Houston				80,590	1,144,908			1,225,498
Houston Lake				9,101	0			9,101
Houstonia				8,520	0			8,520
Howardville				14,832	5,740	320		20,892
Hughesville				7,087	0			7,087
Humansville				40,586	85,243			125,829
Hume				13,012	27,127			40,139
Humphreys				4,570	0			4,570
Hunnewell				7,126	4,077			11,203
Huntleigh	878			12,935	0			13,813
Huntsdale				1,200	436			1,636
Huntsville				60,569	116,206	9,945		186,720
Hurdland				6,312	0			6,312
Hurley				6,893	6,203			13,096
Iatan				1,743	0			1,743
Iberia				28,503	233,173			261,676
Independence				4,524,455	42,233,696			46,758,151
Indian Point				20,448	312,155			332,603

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Innsbrook	\$			21,377	35,905			57,282
Ionia				3,408	0			3,408
Irondale				17,233	14,794			32,027
Iron Mtn. Lake				28,542	17,322			45,864
Ironton				56,541	476,177			532,718
Jackson				532,804	4,364,016			4,896,820
Jacksonville				5,848	0			5,848
Jameson				5,151	0			5,151
Jamesport				20,293	84,704			104,997
Jamestown				14,948	0			14,948
Jane					6,784			6,784
Jasper				36,055	129,160			165,215
Jefferson City				1,668,313	21,107,495			22,775,808
Jennings	38,692			569,749	1,786,042			2,394,483
Jerico Springs				8,830	0			8,830
Jonesburg				29,742	111,795			141,537
Joplin				1,966,277	35,439,700			37,405,977
Josephville				14,561	12,958			27,519
Junction City				12,664	0			12,664
Kahoka				80,474	306,077			386,551
Kansas City				17,806,092	227,776,744	39,767,198	13,853,549	299,203,583
Kearney				324,569	2,343,771			2,668,340
Kelso				22,694	130,914			153,608
Kennett				423,362	4,287,637			4,710,999
Keytesville				18,240	31,572			49,812
Kidder				12,509	5,721			18,230
Kimberling City				92,944	681,103	35,476		809,523
Kimmswick				6,080	81,304			87,384
King City				39,230	190,586			229,816
Kingdom City				4,957	599,678			604,635

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Kingston	\$			13,477	0			13,477
Kingsville				10,417	0			10,417
Kinloch	784			11,541	21,731			34,056
Kirbyville				8,016	16,474			24,490
Kirksville				677,913	6,082,493	456,187		7,216,593
Kirkwood	72,430			1,066,537	4,789,416	360,714		6,289,097
Knob Noster				104,911	419,712	33,893		558,516
Knox City				8,365	0			8,365
Koshkonong				8,210	28,847			37,057
La Belle				25,560	39,419			64,979
Laclede				13,361	8,454			21,815
Ladonia				19,867	116,230			136,097
Ladue	22,410			329,991	2,047,823			2,400,224
La Grange				36,055	52,598		1,765,405	1,854,058
Lake Annette				3,873	0			3,873
Lake Lafayette				12,664	0			12,664
Lake Lotawana				75,091	326,198			401,289
Lake Mykee				13,554	0			13,554
Lake Ozark				61,421	2,867,635			2,929,056
Lake St. Louis				563,282	6,155,522			6,718,804
Lakeshire	3,766			55,457	94,104			153,327
Lake Tapawingo				28,271	0			28,271
Lake Tekakwitha				9,837				9,837
Lake Waukomis				33,692	0			33,692
Lake Winnebago				43,800	31,065			74,865
Lamar				175,510	1,392,778			1,568,288
Lamar Heights				6,893	82,442			89,335
La Monte				44,149	91,587			135,736
Lanagan				16,227	20,121			36,348
Lancaster				28,193	78,458			106,651

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
La Plata	\$			52,901	150,136			203,037
Laredo				7,668	0			7,668
La Russell				4,415	0			4,415
Lathrop				80,784	218,488			299,272
Laurie				36,597	770,095			806,692
Lawson				95,771	368,849			464,620
Leadington				16,343	423,167	45,610		485,120
Leadwood				49,648	62,805			112,453
Leasburg				13,090	0			13,090
Leawood				26,412	10,856			37,268
Lebanon				560,532	6,691,768			7,252,300
Lee's Summit				3,538,238	33,247,564			36,785,802
Leeton				21,919	48,380			70,299
Leonard				2,362	0			2,362
Leslie				6,622	0			6,622
Levasy				3,214	2,296			5,510
Lewis & Clark Village				5,112	0			5,112
Lewistown				20,680	66,617			87,297
Lexington				183,023	939,668			1,122,691
Liberal				29,394	42,485			71,879
Liberty				1,128,848	11,173,879			12,302,727
Licking				120,983	533,809			654,792
Lillbourn				46,085	69,346	1,779		117,210
Lincoln				46,085	157,165	10,588		213,838
Linn				56,502	243,736			300,238
Linn Creek				9,449	261,317	28,884		299,650
Linneus				10,766	0			10,766
Livonia				2,866	0			2,866
Loch Lloyd Village				23,236	0			23,236
Lock Springs				2,207	0			2,207

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Lockwood	\$			36,248	87,413	5,603		129,264
Lohman				6,312	0			6,312
Loma Linda				28,077	36,034			64,111
Lone Jack				40,663	196,657			237,320
Longtown				3,950	0			3,950
Louisburg				4,725	0			4,725
Louisiana				130,277	607,769	82,575		820,621
Lowry City				24,785	120,773	10,662		156,220
Lucerne				3,292	0			3,292
Ludlow				5,306	0			5,306
Lupus				1,278	0			1,278
Luray				3,834	0			3,834
MacKenzie	352			5,189	0			5,541
Macks Creek					159			159
Macon				211,874	1,481,554			1,693,428
Madison				21,455	28,921			50,376
Maitland				13,283	19,314			32,597
Malden				165,557	1,089,188			1,254,745
Malta Bend				9,682	35,549			45,231
Manchester	47,587			700,723	4,049,562			4,797,872
Mansfield				50,190	216,836			267,026
Maplewood	66,599			311,596	4,142,368	110,654		4,631,217
Marble Hill				57,199	559,129			616,328
Marceline				86,477	351,608			438,085
Marionville				86,167	435,434			521,601
Marlborough	10,036			84,386	247,057			341,479
Marquand				7,861	27,006			34,867
Marshall				505,966	2,525,343	153,583		3,184,892
Marshfield				256,875	2,289,183			2,546,058
Marston				19,480	180,790	6,390		206,660

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Marthasville	\$			43,994	175,615	19,540		239,149
Martinsburg				11,773	49,541			61,314
Maryland Hgts.	72,251			1,063,903	4,309,222		9,717,269	15,162,645
Maryville				463,638	4,182,050			4,645,688
Matthews				24,320	535,034			559,354
Maysville				43,142	148,430			191,572
Mayview				8,210	0			8,210
McBaine				387	0			387
McCord Bend				11,502	0			11,502
McFall				3,601	0			3,601
McKittrick				2,362	0			2,362
Meadville				17,892	0			17,892
Memphis				70,560	353,670	11,067		435,297
Mendon				6,622	0			6,622
Mercer				12,315	12,670			24,985
Merriam Woods				68,198	46,489			114,687
Merwin				2,246	0			2,246
Meta				8,868	34,878			43,746
Metz				1,898	0			1,898
Mexico				447,024	3,452,032			3,899,056
Miami				6,777	0			6,777
Middletown				6,467	17,967			24,434
Milan				75,905	236,882			312,787
Milford				1,007	0			1,007
Millard				3,447	0			3,447
Miller				27,070	123,934			151,004
Mill Spring				7,319	3,798			11,117
Milo				3,485	0			3,485
Mindenmines				14,135	0			14,135
Miner				38,107	1,049,565	33,960		1,121,632

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Mineral Point	\$			13,593	0			13,593
Miramiquoa Park				4,647	0			4,647
Missouri City				10,340	0			10,340
Moberly				541,169	5,838,940	677,675		7,057,784
Mokane				7,164	11,277			18,441
Moline Acres	7,847			94,571	189,913			292,331
Monett				343,623	3,213,101			3,556,724
Monroe City				98,018	726,511	69,585		894,114
Montgomery City				109,752	496,812			606,564
Monticello				3,795	0			3,795
Montrose				14,871	53,700			68,571
Mooreville				3,524	0			3,524
Morehouse				37,681	36,081			73,762
Morley				26,993	25,193			52,186
Morrison				5,383	5,548			10,931
Morrisville				15,026	17,468			32,494
Mosby				7,358	93,860			101,218
Moscow Mills				97,166	448,207			545,373
Mound City				44,884	256,557			301,441
Mountain Grove				185,463	1,982,157			2,167,620
Mountain View				105,298	1,106,198			1,211,496
Moundville				4,802	0			4,802
Mount Leonard				3,369	0			3,369
Mount Moriah				3,369	0			3,369
Mount Vernon				177,175	1,361,809			1,538,984
Napoleon				8,597	0			8,597
Naylor				24,475	38,971	2,309		65,755
Neck City				7,203	0			7,203
Neelyville				18,705	19,274			37,979
Nelson				7,435	0			7,435

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Neosho	\$			458,332	5,846,853			6,305,185
Nevada				324,763	4,042,012			4,366,775
Newark				3,640	0			3,640
New Bloomfield				25,908	38,211			64,119
Newburg				18,202	20,945			39,147
New Cambria				7,552	7,767	1,609		16,928
New Florence				29,781	189,531			219,312
New Franklin				42,173	106,261			148,434
New Hampton				11,269	0			11,269
New Haven				80,900	529,349			610,249
New London				37,720	182,884			220,604
New Madrid				120,673	568,856	89,394		778,923
New Melle				18,395	104,936	3,302		126,633
Newtonia				7,707	0			7,707
Newtown				7,087	0			7,087
Niangua				15,684	20,032			35,716
Nixa				736,662	3,576,307			4,312,969
Noel				70,947	416,889			487,836
Norborne				27,419	58,124			85,543
Normandy	38,197			193,944	238,977	65,594		536,712
North Kansas City				162,807	4,905,725		7,481,638	12,550,170
North Lilbourn				1,898	0			1,898
Northmoor				12,586	104,431			117,017
Northwoods	11,117			163,698	390,167			564,982
Norwood				25,753	57,587			83,340
Norwood Court	2,522			37,139	63,021			102,682
Novelty				5,383	0			5,383
Novinger				17,659	18,513			36,172
Oak Grove				301,876	2,118,668			2,420,544
Oak Grove Village				19,712	380,377			400,089

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Oakland	\$ 3,632			53,482	137,851			194,965
Oak Ridge				9,411	0			9,411
Oaks				4,996	8,284			13,280
Oakview				14,523	178,667	8,566		201,756
Oakwood				7,164	0			7,164
Oakwood Park				7,281	0			7,281
Odessa				205,252	1,259,864			1,465,116
O'Fallon				3,072,160	23,444,037			26,516,197
Old Appleton				3,292	0			3,292
Old Monroe				10,263	58,615			68,878
Olean				4,957	0			4,957
Olivette	21,406			299,629	1,302,464	209,119		1,832,618
Olympian Village				29,974	0			29,974
Oran				50,112	118,060			168,172
Oregon				33,189	0			33,189
Oronogo				92,209	209,728			301,937
Orrick				32,414	62,349			94,763
Osage Beach				168,500	9,293,581			9,462,081
Osborn				16,381	0			16,381
Osceola				36,674	171,218			207,892
Osgood				1,859	0			1,859
Otterville				17,582	34,292			51,874
Overland	62,016			622,030	991,235			1,675,281
Owensville				103,633	1,618,333			1,721,966
Ozark				690,112	5,652,902			6,343,014
Pacific	18,415			271,165	1,319,327			1,608,907
Pagedale	8,689			127,953	338,376			475,018
Palmyra				139,223	861,053	143,614		1,143,890
Paris				47,247	264,551			311,798
Park Hills				339,208	1,829,061			2,168,269

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Parkdale	\$			6,584	0			6,584
Parkville				215,089	1,693,224			1,908,313
Parkway				17,001	58,871			75,872
Parma				27,612	45,879	2,133		75,624
Parnell				7,397	0			7,397
Pasadena Hills	2,446			36,016	61,115	12,181		111,758
Pasadena Park	1,236			18,202	30,886			50,324
Pascola				4,182	0			4,182
Passaic				1,317	0			1,317
Pattonsburg				13,477	18,349	3,360		35,186
Paynesville				2,982	0			2,982
Peculiar				178,453	1,065,027	93,814		1,337,294
Penermon				2,478	0			2,478
Perry				26,838	129,658			156,496
Perryville				318,528	3,265,871	279,568		3,863,967
Pevely				212,378	1,331,072			1,543,450
Phillipsburg				7,823	18,621			26,444
Pickering				6,196	0			6,196
Piedmont				76,563	1,131,293			1,207,856
Pierce City				50,035	217,472			267,507
Pierpont Village					3,205			3,205
Pilot Grove				29,742	61,672	10,430		101,844
Pilot Knob				28,890	144,087			172,977
Pine Lawn	30,151			126,830	257,693			414,674
Pineville				30,633	141,030	1,022,924		1,194,587
Plato					3,635			3,635
Platte City				181,667	2,373,673			2,555,340
Platte Woods				14,910	124,332			139,242
Plattsburg				89,807	374,186	31,165		495,158
Pleasant Hill				314,191	2,002,707			2,316,898

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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 Hope	\$			23,778	84,468	6,502		114,748
Pleasant Valley				114,670	1,265,800			1,380,470
Pocahontas				4,415	0			4,415
Pollock				3,447	0			3,447
Polo				22,268	112,507			134,775
Poplar Bluff				659,247	11,040,402			11,699,649
Portage Des Sioux				12,702	19,582			32,284
Portageville				125,010	533,327			658,337
Potosi				103,013	1,122,884			1,225,897
Powersville				2,324	0			2,324
Prairie Home				10,843	0			10,843
Prathersville				4,802	0			4,802
Preston				8,636	15,379			24,015
Princeton				45,155	116,497			161,652
Purcell				15,800	8,153			23,953
Purdin				7,358	0			7,358
Purdy				42,522	141,118			183,640
Puxico				34,118	176,373			210,491
Queen City				23,159	122,472			145,631
Qulin				17,737	58,801			76,538
Randolph				2,014	67,890			69,904
Ravenwood				17,040	0			17,040
Raymondville				14,058	0			14,058
Raymore				743,787	6,890,565			7,634,352
Raytown				1,143,448	8,767,425			9,910,873
Rea				1,936	0			1,936
Redings Mill				5,848	2,135			7,983
Reeds				3,679	0			3,679
Reeds Spring				35,358	118,915			154,273
Renick				6,661	0			6,661

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Rensselaer Village	\$			8,830	0			8,830
Republic				571,259	4,998,885			5,570,144
Revere				3,059	0			3,059
Rhineland				5,499	6,668			12,167
Richards				3,718	0			3,718
Rich Hill				54,063	170,031			224,094
Richland				72,148	403,838			475,986
Richmond				224,499	1,921,005			2,145,504
Richmond Heights	75,957			333,167	5,888,145			6,297,269
Ridgely				4,028	0			4,028
Ridgeway				17,969	20,090			38,059
Risco				13,399	11,694			25,093
Ritchey				3,176	0			3,176
River Bend				387	26,246			26,633
Riverside				113,741	1,196,373	242,676	6,229,973	7,782,763
Riverview	7,511			110,604	187,683	37,407		343,205
Rocheport				9,256	34,788			44,044
Rockaway Beach				32,569	87,198			119,767
Rock Hill	22,705			179,499	1,060,899			1,263,103
Rock Port				51,042	415,474	34,973		501,489
Rockville				6,429	7,635			14,064
Rogersville				119,007	756,562			875,569
Rolla				757,458	8,281,216			9,038,674
Roscoe				4,802	0			4,802
Rosebud				15,839	86,606			102,445
Rosendale				5,538	0			5,538
Rothville				3,834	0			3,834
Rush Hill				5,848	0			5,848
Rushville				11,734	0			11,734
Russellville				31,252	46,640			77,892

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Rutledge	\$			4,221	17,810			22,031
St. Ann	42,370			504,223	1,820,387			2,366,980
St. Charles				2,547,993	18,041,156		12,055,181	32,644,330
St. Clair				182,945	1,107,268			1,290,213
St. Elizabeth				13,012	28,345			41,357
St. James				163,272	1,017,432			1,180,704
St. John	21,683			252,383	833,776			1,107,842
St. Joseph				2,973,446	37,274,808		2,053,283	42,301,537
St. Louis		41,575	601,690	12,365,244	183,374,725	30,279,471	7,030,840	233,693,545
St. Martins				44,149	83,430			127,579
St. Mary				13,942	38,121			52,063
St. Paul				70,831	0			70,831
St. Peters				2,036,063	28,806,062			30,842,125
St. Robert				168,074	5,144,622			5,312,696
St. Thomas				10,185	13,848			24,033
Ste. Genevieve				170,785	1,243,175	135,598		1,549,558
Saginaw				11,502	22,213			33,715
Salem				191,698	1,683,183			1,874,881
Salisbury				62,660	319,527	29,021		411,208
Sarcoxie				51,507	326,913			378,420
Saddlebrooke				7,823	16,117			23,940
Savannah				195,842	859,100			1,054,942
Schell City				9,643	0			9,643
Scotsdale				8,597	11,626			20,223
Scott City				176,788	846,499			1,023,287
Sedalia				828,251	11,527,294			12,355,545
Sedgewickville				6,700	0			6,700
Seligman				32,956	216,338			249,294
Senath				68,430	144,450			212,880
Seneca				90,466	488,083			578,549

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Seymour	\$			74,394	433,508			507,902
Shelbina				65,990	424,071			490,061
Shelbyville				21,377	40,498	3,904		65,779
Sheldon				21,029	38,091			59,120
Sheridan				7,552	0			7,552
Shoal Creek Drive				13,051	10,687			23,738
Shoal Creek Estates				3,718	0			3,718
Shrewsbury	96,985			242,198	1,291,395			1,630,578
Sibley				13,825	0			13,825
Sikeston				631,944	7,813,069			8,445,013
Silex				7,242	31,385	4,081		42,708
Silver Creek					63			63
Skidmore				10,998	16,398			27,396
Slater				71,877	236,728	19,372		327,977
Smithton				22,074	18,101			40,175
Smithville				326,273	1,396,393	121,013		1,843,679
South Gifford				1,936	0			1,936
South Gorin				3,524	0			3,524
South Greenfield				3,485	0			3,485
South Lineville				1,084	0			1,084
South West City				37,565	225,578	66,197		329,340
Sparta				68,004	199,901			267,905
Spickard				9,837	5,133,254			5,143,091
Springfield				6,176,852	83,489,489	6,106,504		95,772,845
Stanberry				45,891	130,008			175,899
Stark City				5,383	0			5,383
Steele				84,115	403,753			487,868
Steelville				63,589	645,455			709,044
Stella				6,119	4,009			10,128
Stewartsville				29,045	126,906			155,951

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Stockton	\$			70,444	627,683	35,098		733,225
Stotesbury				697	0			697
Stotts City				8,520	0			8,520
Stoutland				7,435	11,514			18,949
Stoutsville				1,394	0			1,394
Stover				42,367	176,492			218,859
Strafford				91,318	633,126			724,444
Strasburg				5,460	2,233			7,693
Sturgeon				33,770	95,501			129,271
Sugar Creek				129,541	653,791	56,511		839,843
Sullivan				274,225	3,002,303			3,276,528
Summersville				19,441	89,894			109,335
Sumner				3,950	0			3,950
Sunrise Beach				16,691	664,915	39,065		720,671
Sunset Hills	22,344			329,023	2,214,386			2,565,753
Sweet Springs				57,471	317,440	14,443		389,354
Sycamore Hills	1,757			25,869	0			27,626
Syracuse				6,661	0			6,661
Tallapoosa				6,506	0			6,506
Taneyville				15,336	11,383			26,719
Taos				34,002	32,828			66,830
Tarkio				61,304	319,187			380,491
Thayer				86,864	983,176			1,070,040
Theodosia				9,411	94,343			103,754
Tightwad				2,672	0			2,672
Tina				6,080	0			6,080
Tindall				2,982	0			2,982
Tipton				126,327	446,171			572,498
Town and Country	28,443			418,831	2,680,179			3,127,453
Town of Rives				2,440	0			2,440

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Tracy	\$			8,055	29,846			37,901
Trenton				232,400	1,611,422			1,843,822
Trimble				25,017	54,283			79,300
Triplett				1,588	0			1,588
Troy				408,181	4,870,470			5,278,651
Truesdale				28,348	172,929			201,277
Truxton				3,524	0			3,524
Turney				5,732	0			5,732
Tuscumbia				7,861	13,166			21,027
Twin Bridges				1,084	0			1,084
Twin Oaks	1,031			15,181	566,969			583,181
Umber View Heights				1,859	0			1,859
Union				395,169	3,675,993			4,071,162
Union Star				16,924	0			16,924
Unionville				72,225	370,601			442,826
Unity Village				3,834	14,640			18,474
University City	109,477			1,369,807	5,010,207	463,283		6,952,774
Uplands Park	1,170			17,233	29,243	5,829		53,475
Urbana				16,149	83,763			99,912
Urich				19,557	119,189			138,746
Utica				10,417	0			10,417
Valley Park	18,257			268,842	1,243,686			1,530,785
Van Buren				31,717	292,459			324,176
Vandalia				150,996	445,241			596,237
Vandiver				2,750	76,614			79,364
Vanduser				10,340	0			10,340
Velda City					93,316			93,316
Velda Village	3,735			40,857	0			44,592
Velda Village Hills	2,775			54,992	69,330			127,097
Verona				23,972	70,456			94,428

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Versailles	\$			96,120	1,264,763			1,360,883
Viburnum				26,838	91,456			118,294
Vienna				23,623	170,775	9,863		204,261
Village of Aullville				3,873	0			3,873
Village of Four Seasons				85,857	283,071			368,928
Village of Pinhook				1,162	0			1,162
Village of Plato				4,221	0			4,221
Village of West Sullivan				4,608	0			4,608
Vinita Park	4,944			72,806	245,378	10,300		333,428
Vinita Terrace	728			10,727	18,203			29,658
Vista				2,091	0			2,091
Waco				3,369	0			3,369
Walker				10,456	0			10,456
Walnut Grove				25,753	38,686	4,658		69,097
Wardell				16,536	18,855			35,391
Wardsville				58,323	58,212			116,535
Warrensburg				729,536	6,004,097	461,125		7,194,758
Warrenton				305,167	2,395,897			2,701,064
Warsaw				82,372	1,995,719	74,398		2,152,489
Warson Woods	5,160			75,982	233,528			314,670
Washburn				16,846	49,010			65,856
Washington				541,478	8,419,763	453,064		9,414,305
Watson				3,873	0			3,873
Waverly				32,879	102,379			135,258
Wayland				20,641	104,065			124,706
Waynesville				187,051	1,224,695			1,411,746
Weatherby				4,144	0			4,144
Weatherby Lake				66,726	0			66,726
Weaubleau				16,188	53,078			69,266
Webb City				425,840	4,165,681			4,591,521

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)								
Webster Groves	\$ 60,476			890,523	3,073,447			4,024,446
Weldon Spring				210,790	312,070			522,860
Weldon Spring Hgts.				3,524	0			3,524
Wellington				31,446	0			31,446
Wellston	6,083			89,575	152,000			247,658
Wellsville				47,130	74,913			122,043
Wentworth				5,693	0			5,693
Wentzville				1,125,789	15,739,565	872,670		17,738,024
Westboro				5,460	0			5,460
West Alton				20,215	163,795			184,010
West Line				3,756	0			3,756
Weston				63,551	455,950	203,288		722,789
Westphalia				15,065	44,685	17,054		76,804
West Plains				464,180	6,229,670			6,693,850
West Sullivan					105,963			105,963
Westwood	731			10,766	0			11,497
Wheatland				14,368	104,390			118,758
Wheaton				26,954	98,774			125,728
Wheeling				10,495	0			10,495
Whiteside				2,904	0			2,904
Whitewater				4,841	0			4,841
Wilbur Park	1,239			18,240	30,952			50,431
Wildwood	93,409			1,375,461	2,334,015			3,802,885
Willard				204,787	913,616	44,465		1,162,868
Williamsville				13,244	45,197			58,441
Willow Springs				84,579	1,319,884			1,404,463
Wilson City				4,454	0			4,454
Winchester	4,069			59,910	101,662			165,641
Windsor				112,346	335,868			448,214
Windsor Place				8,559	34,442			43,001

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2015**

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)									
Winfield	\$			54,372	278,382			332,754	
Winona				51,700	235,587			287,287	
Winston				10,030	0			10,030	
Woods Heights				27,767	33,238	812		61,817	
Woodson Terrace	10,686			157,347	1,380,838	53,216		1,602,087	
Wooldridge				2,362	0			2,362	
Worth				2,440	0			2,440	
Worthington				3,137	0			3,137	
Wright City				120,789	551,824			672,613	
Wyaconda				8,791	7,433			16,224	
Wyatt				12,354	12,291			24,645	
Zalma				4,724	0			4,724	
TOTALS	\$	2,190,283	41,575	601,690	152,273,843	1,461,208,578	89,121,240	68,592,368	1,774,029,577

- (a) See page 5 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 39.
- (b) See page 106 for a description of county private car tax.
- (c) See page 108 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 7, 24, and 27 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (e) See page 12 for a description of local sales tax.
- (f) See page 12 for a description of local option use tax.
- (g) See page 15 and 31 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to cities, counties, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 12 because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 24, 25, and 27 through 30.
- (i) St. Louis County is responsible for distributing the general city sales and use tax to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 39.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2015

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, 2015**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
Ambulance Districts		Ambulance Districts (Continued)		Fire Protection Districts	
Adair County Ambulance District	\$ 1,123,196	Noel T. Adams Ambulance District	\$ 485,731	Antonia Fire Protection District	\$ 337,323
Andrew County Ambulance District	465,167	North Crawford County Ambulance District	686,216	Bourbon County Fire Protection District	129,186
Audrain Ambulance District	992,849	North Jefferson County Ambulance District	727,854	Central Jackson County Fire Protection District	3,914,053
Ava Ambulance District	410,682	Oregon County Ambulance District	420,547	High Ridge Fire Protection District	1,600,668
Barton County Ambulance District	560,605	Osage Ambulance District	328,851	Inter City Fire Protection District	56,682
Big River Ambulance District	569,949	Owensville Area Ambulance District	429,109	Orrick Fire Protection District	63,478
Caldwell County Ambulance District	249,070	Ozark County Ambulance District	298,357	Pleasant Hill Fire Protection District	216,173
Callaway County Ambulance District	1,980,383	Pettis County Ambulance District	2,776,273	Prairie Township Fire District	105,121
Cam-MO Ambulance District	748,637	Pulaski County Ambulance District	1,848,729	Rock Comm Fire Protection District	3,571,962
Cameron Ambulance District	656,782	Randolph County Ambulance District	1,425,940	St. Clair Fire Protection District	496,873
Cedar County Ambulance District	519,550	Ray County Ambulance District	676,272	Smithville Area Fire Protection District	519,019
Cole Camp Ambulance District	103,156	Rock Township Ambulance District	2,147,197	SNI Valley Fire Protection District	632,029
Cooper County Ambulance District	436,132	Salt River Ambulance District	209,772	S Metropolitan Fire Protection District	1,461,765
Dade County Ambulance District	226,714	St. Clair Ambulance District	420,236	Southern Stone Fire District	1,706,274
Gerald Area Ambulance District	176,026	St. James Ambulance District	345,119	Sullivan Fire Protection District	1,037,225
Hermann Area Ambulance District	393,440	St. Francois County Ambulance District	3,567,580	Union Fire Protection District	1,098,074
Iron County Ambulance District	405,960	Ste. Genevieve County Ambulance District	885,918	Total Fire Protection Districts:	\$ 16,945,905
Joachim Plattin Ambulance District	2,938,463	Steelville Ambulance District	208,771	Hospital Districts	
Lewis County Ambulance District	305,562	Taney County Ambulance District	3,730,328	Iron County Hospital District	\$ 394,732
Lincoln County Ambulance District	2,321,019	VanFar Ambulance District	162,382	Public Library Districts	
Linn County Ambulance District	633,930	Warsaw Lincoln Ambulance District	676,632	Poplar Bluff Public Library District	\$ 1,202,701
Maries Osage Ambulance District	189,518	Washington Area Ambulance District	1,694,049	Regional Jail Districts	
Marion County Ambulance District	2,082,892	Washington County Ambulance District	741,622	Daviess/Dekalb RJD	\$ 1,035,556
Meramec Ambulance District	806,658	Total Ambulance Districts:	\$ 49,247,153	Regional Recreation District	
Mid-Missouri Ambulance District	1,382,146	Emergency Service Districts		Boone County Fairground RRD	\$ 5,383
Miller County Ambulance District	1,375,553	Christian County EMG Service	\$ 1,814,886	Tourism Community Districts	
Monroe City Ambulance District	220,217	Jefferson County EMG Service	8,608,959	Branson/Lakes Area TCED	\$ 7,936,743
New Haven Ambulance District	157,387	Macon County EMG Service	540,971	Zoological Districts	
New Madrid County Ambulance District	737,077	Moniteau County EMG Service	869,611	Kansas City Zoological District	\$ 16,515,801
Nodaway County Ambulance District	1,184,948	Warren County EMG Service	1,350,109		
		Total Emergency Service Districts:	\$ 13,184,536		

See page 82 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2015**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
Transportation Development Districts		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
1030 Woodcrest Terrace Dr	\$ 3	Cornerstone Pointe TDD	\$ 8,773	Highway 71 and 291 Partner Prog. TDD	\$ 1,051,065
10700 Pear Tree Lane TDD	210,473	Coronado Drive TDD	476,516	Horseshoe Bend Ped TDD	78,486
1200 Main South Loop TDD	876,102	Country Club Plaza TDD	1,256,452	Hospital Interchange TDD	2,024
1225 Washington TDD	75,487	Crackerneck Creek TDD	389,864	Hutchings Farm TDD	35,760
1717 Market Place TDD	143,740	Cross Creek TDD	39,173	I-44 and Highway 47 Triangle TDD	92,616
210 Highway TDD	197,683	Crestwood Point TDD	190,270	I-470 and 350 TDD	2,161,868
2118 Chouteau TDD	57,070	Crowne Plaza TDD	111,618	I-70 and Adams Dairy Parkway TDD	311,771
212 S Grand TDD	42,346	Dardenne Town Square TDD	309,321	Independence Avenue Colbern TDD	339
370 MO Bottom Taussig TDD	1,268,116	Des Peres Corners TDD	589,593	Inter St Plaza N Town Village TDD	674,716
39th Street TDD	954,588	Dierbergs Des Peres TDD	219,841	KC Downtown Streetcar TDD	5,140,283
620 Market TDD	37,844	Dierbergs Osage Beach TDD	223,071	Kingsmill TDD	52,796
71 Highway and 150 Highway TDD	41,843	Douglas Square TDD	188,501	Koch Plaza TDD	123,874
Adams Farm TDD	1,077,565	Douglas Station TDD	65,273	Lake of the Woods TDD	73,578
Arnold Retail Corr TDD	2,841,306	East Gateway TDD	3,579	Laurel TDD	94,093
Ballwin Town Center TDD	139,120	East-West Arterial TDD	512	Lindbergh E Concord TDD	32,314
Belton-Cass Regional TDD	842,008	Ehrhardt Properties TDD	61,868	Loop Trolley TDD	805,347
Belton Town Centre TDD	709,189	Elm Grove TDD	54,073	Lucas and Hunt Chandler TDD	16,284
Big Bend Crossing TDD	160,841	Euclid Buckingham TDD	9,182	M150 and 135th Street TDD	750,663
Boonville Riverfront TDD	43,183	Eureka Commercial Pk TDD	7,864	Manchester Highlands TDD	1,576,626
Boscherts Landing TDD	72,750	Eureka Old Town TDD	44,230	Mark Twain Mall TDD	666,359
Bowman TDD	16,087	Farris Family TDD	106,440	Market at McKnight 1 TDD	159,632
Branson Landing TDD	1,233,593	Fenton Crossing TDD	405,309	Meadows TDD	423,669
Brentwood Blvd/Clayton Rd	63,464	Francis Place TDD	295,975	Megan Shoppe's TDD	50,805
Brentwood/Eager TDD	51,493	Fulton South Business 54 TDD	55,636	Meramec Sta and Highway 141 TDD	140,272
Briarcliff Parkway Highway 9 TDD	118,720	Gravois Bluffs TDD	3,251,125	Merchants Laclede TDD	84,934
Broadway Carrie TDD	38,224	Grindstone Plaza TDD	598,377	Mexico Road TDD	303,610
Broadway Fairview TDD	310,850	Hampton/Berthold TDD	2,093	Mid Rivers N TDD	57,099
Broadway Hotel TDD	379,887	Hanley Eager Road TDD	459,636	Neosho TDD	551,409
CB5421 5975 TDD	213,421	Hanley Road Corridor TDD	5,922,874	New Longview TDD	59,005
Centene Plaza TDD	91,315	Hanley Station TDD	118,558	Newco TDD	2
Centerstate TDD	306,562	Harrisonville Market PL A TDD	184,172	North Outer Forty TDD	253,984
Cheshire TDD	70,434	Harrisonville Market PL B TDD	71,878	Northwoods TDD	6,193
City Hospital Laundry TDD	49,668	Harrisonville Towne Center TDD	134,330	Oak Grove TDD	44,538
City Hospital Powerhouse	17,115	Hawk Ridge TDD	1,179,306	OHM Woodson Terrace TDD	18,770
Chesterfield Valley TDD	2,790,178	Hawthorne Development TDD	448,316	Olive Boulevard TDD	440,222
Clarkson Kehr Mill TDD	142,400	Highlands TDD	58,902	Olive Graeser TDD	100,280
College Station TDD	24,065	HWY 141/67 TDD	45,454	Osage Station TDD	13,147
Columbia Mall TDD	784,188	Highway 21 TDD	23	Ozark Centre TDD	587,108
Commons of Hazel Hill TDD	13	Highway 367 and Parker Road TDD	79,209	Park Hills TDD	22,345
Conley Road TDD	2,500,317	HWY 61 State HWY U TDD	1	Park Plaza TDD	477,307

See page 82 for an explanation of footnote references.

(continued on next page)

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

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	County Stock (b,d)
(continued from previous page)					
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)		School Districts	
Parkville Commons TDD	\$ 411,740	Truman's Marketplace TDD	\$ 88,565	Cameron R-1 School District	\$ 108,090
Pershall Road TDD	32,160	Tuileries Plaza TDD	121,598	Center School District	208,860
Platte County MO S 1 TDD	1,452,074	University Place TDD	10	Columbia Board of Education	150,814
Platte County MO S II TDD	350,164	US Hwy 36 Int 72 Corr TDD	3,300,363	Jefferson City School District	2,397,245
Platte Valley Plaza TDD	15,960	US Hwy 50/63 Cityview TDD	543,006	Kansas City School District	1,271,856
Poplar Bluff Regional TDD	3,264,056	US Hwy 65 Truman Dam TDD	206,707	Parkway School District	1,221,262
Prewitt Point TDD	743,261	Washington Avenue TDD	41,700	Pattonville School District	154,514
Railway Exchange Building TDD	6,179	Wentzville TDD	405,132	Rockwood School District	58,482
Raintree Lake Village TDD	48,793	Wentzville II TDD	100,528	Springfield R-12 School District	436,984
Raintree North TDD	178,770	Wentzville III TDD	136,891	University City School Districts	7,575
Raytown Highway 350 TDD	73,597	Wentzville Parkway 1 TDD	175,740		
Residence Inn St. Louis Downtown TDD	62,286	Winghaven TDD	164,696		
Rock Bridge Center TDD	318,116			Total School Districts:	\$ 6,015,682
Salt Lick Road TDD	220,640			(Total Memorandum Only)	
Seven Trails Drive TDD	30,420	Total Transportation Develop. Districts:	\$ 71,639,918		
		(Total Memorandum Only)			
Shoppe's at Cross Keys TDD	715,357				
Shoppe's at Hilltop TDD	26,513				
Shoppe's at Stadium TDD	725,903				
Shoppe's Old Webster TDD	26,979				
Southtown TDD	136,008				
South Manchester TDD	119,589				
St. Charles Riverfront TDD	257,661				
St. Charles Rock Road TDD	119,766				
St. Cyr Road TDD	74,327				
St. John Crossing TDD	68,428				
St. John's Church Road TDD	733,063				
St. Joseph Gateway TDD	13,340				
St. Louis Convention Center Hotel TDD	343,165				
Stadium Corridor A TDD	334,868				
Station Plaza TDD	39,176				
Stone Ridge TDD	176,842				
Strother Interchange TDD	197,451				
Toad Cove Complex TDD	27,505				
Toad Cove Resort TDD	32,811				
Tower TDD	8,724				
Town and Country Cross TDD	504,172				
Town and Country Village TDD	42,520				
Tremont Square TDD	182,384				
Truman Boulevard TDD	44,582				

See page 82 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2015**

District	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts				Community Improvement Districts (Continued)			
58 Highway Regional Market CID	\$ 124,342	2,801	127,143	Chouteau Crossing CID	\$ (e)	(e)	0
63 Bypass CID	49,396	1,979	51,375	City Hospital Powerhouse	(e)		0
210 Highway CID	197,669		197,669	City Hospital RPA2 CID 1	(e)	(e)	0
212 S. Grand CID	(e)	(e)	0	College Station CID	24,065		24,065
620 Market CID	(e)	(e)	0	Collins CID	(e)		0
840 E Taylor CID	(e)	(e)	0	Colonial Marketplace CID	284,146		284,146
901 South 291 CID	15,001	12	15,013	Commercial St CID	36,901	123	37,024
10700 Pear Tree Lane CID	(e)	(e)	0	Cook Crossings CID	(e)		0
1100 Washington Ave CID	(e)	(e)	0	Cozens MLK Grand CID	40,056	1,007	41,063
1133 Washington Ave CID	(e)	(e)	0	Crackerneck Center CID	10,257		10,257
1201 Washington CID	9,520	3,823	13,343	Crestwood Square CID	80,298	1,319	81,617
1225 Washington CID	75,480	101	75,581	Crossroads Shopping Center CID	92,629	457	93,086
1601 S. Jefferson CID	(e)		0	Crowne Plaza CID	(e)		0
1831/2000 Sidney Street	14,633		14,633	Cupples Station Blding 9	(e)	(e)	0
2017 Chouteau CID	58,056	3,907	61,963	CWE Business CID	848,052	5,592	853,644
4840 CID	89,385	733	90,118	Daniele CID	(e)	(e)	0
8750 Manchester Road CID	50,023	2,032	52,055	Deer Creek Center CID	208,654	302	208,956
Airport Plaza CID	58,873		58,873	Delmar/Delcrest CID	53,697		53,697
American Center CID	20,700		20,700	Ditzler CID	98,759	787	99,546
Antioch Center CID	328,114		328,114	Downtown CID	614,870	9,306	624,176
Ballpark Village CID	88,523	454	88,977	Downtown Cape Girardeau	40,437		40,437
Bear Creek CID	344,796		344,796	Downtown Excelsior SPGS	30,136	43	30,179
Belleau CID	37,745	8,242	45,987	Downtown Lee's Summit CID	16,609		16,609
Bethany 136 CID	37,775	55	37,830	Downtown Springfield CID	156,677	2,528	159,205
Big Spring Plaza CID	49,076	3,784	52,860	Eagles Landing CID	106,664	385	107,049
Biltmore East CID	105,561	115	105,676	East Ashland Plaza CID		(e)	0
Black Mountain CID	(e)		0	East Hills CID	716,368	8,144	724,512
Blue Jay Crossing CID	78,366	378	78,744	East Main & Highway 47 CID	73,153	1,810	74,963
Blue Parkway & Colbern Road	(e)		0	East Osage CID	117,492	182	117,674
Branson Hills Infra Fac CID	31,064		31,064	Ellsinore Herren Ave CID	(e)		0
Brentwood Blvd/Clayton Rd	(e)	(e)	0	Elm and 370 CID	14,209	2,424	16,633
Bridgeton NWP CID	4,172	15	4,187	Elms Hotel CID	(e)	(e)	0
Bridgewood Plaza CID	37,445		37,445	Euclid South CID	78,375	238	78,613
Broadway Hotel CID	379,887	1,612	381,499	Eureka Pointe CID	54,520		54,520
Brywood Centre CID	235,217	576	235,793	Eureka South I-44 CID	(e)	(e)	0
Capital Mall CID	620,177	3,953	624,130	Flintlock Plaza CID	118,256	1,206	119,462
Chambers West Florissant CID	63,483	90	63,573	Flintlock Shoppes CID	255,048	1,408	256,456
Cheshire Annex CID	(e)	(e)	0	Flori Drive CID	(e)	(e)	0
Cheshire CID	(e)	(e)	0	Fountain Lakes CID	(e)	(e)	0
Chesterfield Blue Valley	1,240,232	14,771	1,255,003	Fountain Plaza CID	84,925	706	85,631

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

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Fountains CID	\$ 35,740		35,740	Liberty Triangle CID	\$ 727,557	6,668	734,225
Foxwood Village CID	(e)		0	Liberty Tri Shop Center CID	137,440		137,440
Georgian Square CID	(e)	(e)	0	Lincoln Crossing CID	80,912	2,862	83,774
Grain Valley Marketplace	(e)	(e)	0	Logan Estates CID		(e)	0
Grant Center CID	33,763	343	34,106	Loughborough Commons CID	699,619		699,619
Greenview CID	31,569		31,569	Magnolia CID	28,585	17,835	46,420
Grove CID	225,242	3,630	228,872	Manchester Ballas CID	2,072,058	19,092	2,091,150
Hadley Dean Building CID	(e)		0	Maple Valley Plaza CID	(e)	(e)	0
Hail Ridge CID	(e)		0	Mary Mart CID	33,821	233	34,054
Hampton/Berthold CID	7,671		7,671	Mayfair Plaza CID	158,650	1,097	159,747
Hayti Ventures CID	(e)	(e)	0	McCroskey Street CID	38,466	839	39,305
Hazelwood Commerce Center CID		(e)	0	McNutt Road Corridor CID	408,301		408,301
High Ridge Commons CID	662,949		662,949	Meadowbrook Village CID	16,551		16,551
Highway 100 CID	(e)	(e)	0	Metro N Square And Common	134,421	3,789	138,210
Highway 166 CID	(e)		0	Midwest Plaza CID	14,207		14,207
Highway 350 CID	568,694	6,172	574,866	Mid Rivers Commons CID	(e)	(e)	0
Highway J and 17th Street CID	(e)		0	Miner Gateway CID	51,973	1,179	53,152
Highlandville CID	(e)		0	Moberly Crossings CID	26,454	848	27,302
Hilltop CID	1,241,869		1,241,869	Mountain Farm CID	(e)	(e)	0
Historic Downtown Branson CID	383,120		383,120	NWP CID	(e)		0
I-470 Square CID	18,029		18,029	North 763 CID	(e)		0
Imperial Main CID		(e)	0	North Broadway Carrie CID	(e)	(e)	0
Independence Avenue CID	757,810	2,388	760,198	N County Festival Square	218,183	2,292	220,475
Independence Event Center CID	5,670,340		5,670,340	North Oak Village CID	364,128	10,003	374,131
James River Commons CID	1,273,906	2,220	1,276,126	North Oaks Plaza Shopping Center CID	82,158	564	82,722
Jennings Station Road CID	(e)		0	Northmoor Associates CID	13,928	189	14,117
Jeter Farm CID	(e)	(e)	0	Northwest Area CID	76,877	735	77,612
Kansas Battlefield CID	216,089	946	217,035	Oak Barry CID	316,278	2,660	318,938
Kearney West Side CID	85,327		85,327	Oaks at Woods Chapel CID	12,615	65	12,680
Kelly Town Plaza CID	306	47	353	OHM Woodson Terrace Commu	(e)	(e)	0
Kenrick Plaza CID		42	42	Old Foundation CID	(e)	(e)	0
Lacledes Landing CID	100,889	875	101,764	Old Town Cottleville CID	133,435	18	133,453
Landing Mall CID	92,672	159	92,831	Orpheum Theatre CID		(e)	0
Landing River Center CID	(e)		0	Osage Commercial Area CID	133,079	177	133,256
Langsford Plaza CID	36,433	188	36,621	Ozora CID	17,334		17,334
Laurel CID	(e)		0	Ozark Bar-B-Que CID	(e)		0
Lebanon Marketplace CID	33,527		33,527	Paddock Forest CID	72,719	1,335	74,054
Leerjak CID	14,410		14,410	Park Pacific CID	(e)	(e)	0
Liberty Commons CID	(e)		0	Parkville Old Towne Market CID	61,530	824	62,354
Liberty Corners CID	245,117	659	245,776	Peachtree CID	3,495	2,221	5,716

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

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)				(continued from previous page)			
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Peach Tree CID	\$ (e)		0	Sullivan Marketplace CID	\$ 17,919	181	18,100
Phoenix Center I CID	340,834		340,834	Summit Fair CID	709,324		709,324
Phoenix Center II CID	412,352		412,352	Sunrise Beach Market Cntr	145,358		145,358
Platte City Market CID	(e)	(e)	0	Sunrise Farms CID	(e)		0
Plattner CID	5,984		5,984	Syndicate Trust CID	(e)		0
Plaza at Noah's Ark CID	190,676	1,659	192,335	Telegraph Crossing North	47,628	754	48,382
Plaza East CID	71,481		71,481	The Commons CID	13,517		13,517
Plaza on Blvd Jennings CID	196,759	1,442	198,201	Toad Cove Complex CID	(e)		0
Railway Exchange Building CID	31,111	827	31,938	Toad Cove Resort CID	(e)		0
Raintree 150 Center CID	44,361		44,361	Tori Pines Commons CID	2,421	5,275	7,696
Raymore Galleria CID	64,061		64,061	Town and Country Village CID	(e)	(e)	0
Raytown Crossing Center CID	(e)	(e)	0	Town Plaza CID	151,108	3,904	155,012
Raytown Square CID	151,206	210	151,416	Troost Avenue CID	231,435	1,397	232,832
Red Bridge CID	89,270	578	89,848	Truman's Marketplace CID	219,432		219,432
Richardson Crossing CID	17,002	3,565	20,567	Truman Road CID	105,062	1,350	106,412
Riverfront Hotel CID	518,613	9,888	528,501	Truman Village CID		1,369	1,369
Rogers Plaza CID	(e)		0	Twin City Mall CID	182,727		182,727
Rt. 141 Marshall Road CID	(e)	(e)	0	Union CID	(e)	(e)	0
Shoppes at Kearney CID	106,503	441	106,944	Union Station CID	350,670	6,725	357,395
Shops on Blue Parkway CID	130,183	2,576	132,759	Veteran's Memorial Parkway CID	27,897	5	27,902
Shops at James River CID	134,900		134,900	Viaduct Commercial Area CID	59,807	670	60,477
Skelly CID	96,111	760	96,871	Victoria Crossings CID	8,016	1,268	9,284
Soda Fountain Square CID	14,283	294	14,577	Viking Conference Center CID	59,014	41	59,055
South 160 CID	123,902		123,902	Vintage Plaza CID	65,748	1,695	67,443
South 63 Corridor CID	87,871		87,871	Waldo CID	618,632	12,066	630,698
South Grand CID	122,033	1,630	123,663	Ward Parkway Shop Center CID	1,459,101	9,322	1,468,423
South Highway 67 CID	3,798		3,798	Waterbury Storm Water CID	26,082	444	26,526
Southdale Center CIB	12,294	24	12,318	Watson-Laclede Station Road CID	36,875	351	37,226
Southern Hills CID	552,950		552,950	Wentzville Bluffs CID	54,810	2,675	57,485
Southtowne CID	292,045	7,385	299,430	West Clay Extension CID	193,025		193,025
St. Charles Rock Road CID	154,859	1,709	156,568	Westgate CID	(e)		0
St. Joseph Downtown CID	86,687		86,687	Wilson Creek Market Place CID	(e)	(e)	0
St. Louis Convention Center Hotel CID	263,934		263,934	Windsor Place CID	22,497	546	23,043
St. Louis Convention Center Hotel 3 CID	79,399		79,399	Y Highway Market Place	(e)	(e)	0
Stateline CID	(e)		0	Zumbuhl Road/Hwy 94 CID	35,143	3,079	38,222
Strafford Plaza CID	(e)		0	Total Community Improvement Districts			
Stoneybrooke CID	(e)	(e)	0	(Total Memoandum Only)	\$ 37,010,347	284,486	37,294,833
SueMandy Drive 1 CID	(e)	(e)	0				
SueMandy Drive 2 CID	(e)	(e)	0				
SueMandy Mid Rivers CID	1,201,427	17,787	1,219,214				

See page 82 for an explanation of footnote references.

(continued on next page)

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

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)			
Community Development Districts			
3 Trails Village CDD	\$ (e)	(e)	0
39th Street CDD	143,651	2,691	146,342
Branson Hills CDD	881,150		881,150
Brookside CDD	403,290	3,801	407,091
Bryan Road CDD	18,008	533	18,541
Caledonia CDD	20,433	32,669	53,102
Crossings CDD	101,321	3,371	104,692
Grandview Crossing CDD	7,939	15,162	23,101
KC International Airport CDD	457,200	76,102	533,302
Lake Lotawana CDD	25,013	3,015	28,028
Martin City CDD	344,581	13,638	358,219
Performing Arts CDD	183,643	8,220	191,863
Residence Inn Downtown/St. Louis CDD	62,290		62,290
Springdale CDD	30,746	2,290	33,036
St. Charles Riverfront CDD	258,072	44,450	302,522
Westport CDD	447,348	9,588	456,936
Total Community Development Districts:	\$ 3,384,685	215,530	3,600,215
(Totals Memorandum Only)			
District Totals by Tax Type:			
(Totals Memorandum Only)			
Local Sales Tax:	\$ 218,503,460		
Local Option Use Tax:	500,016		
County Stock Tax:	6,015,682		
District Totals:	\$ 225,019,158		

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

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2015

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, 2015 AND 2014**

(in thousands of dollars)

	2015					2014				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (0101)										
Personal Service	\$ 29,052	29,052	793	27,988	271	30,322	30,322	910	28,631	781
Expense and Equipment	4,492	4,492	213	3,711	568	4,572	4,572	137	3,857	578
Postage	5,736	5,736	172	5,562	2	4,991	4,991		4,991	0
Tax Integrated System	13,000	13,000	390	8,293	4,317	29,200	29,200		25,835	3,365
County Stock Insurance	661	661		103	558	661	661		82	579
Debt Offset Tax Credits	260	260		66	194	200	260		99	161
Emblem Use Fee Distribution	1	1		1	0	1	1		1	0
Fees to Counties and Collection Agency Fees	3,165	3,300		2,952	348	3,000	3,510		3,223	287
Payment of Dues to the Multistate Tax Commission	155	155	5	150	0	155	155	5	150	0
Payment of Fees to Counties for Liens	465	465		263	202	465	465		273	192
Refunds for Overpayment of Tax	1,312,000 E	1,312,000		1,222,501	89,499	1,312,000 E	1,312,000		1,278,422	33,578
General Fund Total	\$ 1,368,987	1,369,122	1,573	1,271,590	95,959	1,385,567	1,386,137	1,052	1,345,564	39,521
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 25	25		25	0	2,590	2,590		1,470	1,120
Expense and Equipment	2,090	2,090		1,332	758	25	25		25	0
Child Enforcement Collections Fund Total	\$ 2,115	2,115	0	1,357	758	2,615	2,615	0	1,495	1,120
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 563	563		563	0	555	555		532	23
Expense and Equipment	8	8			8	8	8			8
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 572	572	0	564	8	564	564	0	533	31
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,164	1,164		823	341	1,164	1,164		866	298
Debt Offset Escrow Fund Total	\$ 1,164	1,164	0	823	341	1,164	1,164	0	866	298

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

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2015 AND 2014

(in thousands of dollars)

	2015					2014				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
DEPARTMENT OF REVENUE FEDERAL FUND (0132)										
Personal Service	\$ 263	263		115	148	259	275		152	123
Expense and Equipment	3,842	3,842		2,389	1,453	6,342	6,326		2,694	3,632
Department of Revenue Federal Fund Total	\$ 4,105	4,105	0	2,504	1,601	6,601	6,601	0	2,846	3,755
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)										
Personal Service	\$ 7	7			7	7	7			7
Expense and Equipment	10	10			10	10	10			10
Refunds of Specialty Plates	5	5		5	0	5	5		5	0
Department of Revenue Specialty Plate Fund Total	\$ 22	22	0	5	17	22	22	0	5	17
FAIR SHARE FUND (0687)										
Refunds of Tobacco and Cigarette Tax	\$ 11	11		4	7	11	11		11	0
Fair Share Fund Total	\$ 11	11	0	4	7	11	11	0	11	0
FEDERAL AND OTHER FUNDS (0285, 0286, 0569, 0619)										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 40	40			40	40	40		9	31
Federal and Other Funds Total	\$ 40	40	0	0	40	40	40	0	9	31
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 52	52	2	49	1	51	51	2	45	4
Expense and Equipment	4	4			4	4	4			4
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25	125		8	117	25	25		14	11
Health Initiatives Fund Total	\$ 86	186	2	62	122	85	85	2	64	19

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

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2015 AND 2014

(in thousands of dollars)

	2015					2014				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
INCOME TAX DESIGNATIONS (0700-0716, 0915, 0987)										
Income Tax Designations Distributions	\$ 50	50		35	15	50	50		33	17
Income Tax Designations Fund Total	\$ 50	50	0	35	15	50	50	0	33	17
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50	50		6	44	50	50		20	30
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000	188,000		185,263	2,737	188,000	188,000		178,451	9,549
Motor Fuel Tax Fund Total	\$ 188,050	188,050	0	185,269	2,781	188,050	188,050	0	178,471	9,579
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 644	644		497	147	658	658		331	327
Expense and Equipment	274	274		64	210	274	274		66	208
Postage	44	44		44	0	44	44			44
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		4	1	5	5		3	2
Motor Vehicle Commission Fund Total	\$ 967	967	0	609	358	981	981	0	400	581
PETROLEUM INSPECTION FUND (0662)										
Personal Service	\$ 34	34		24	10	33	33		24	9
Expense and Equipment	3	3			3	3	3			3
Petroleum Inspection Fund Total	\$ 37	37	0	24	13	36	36	0	24	12
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 28	28		26	2	27	27		23	4
Expense and Equipment	1	1			1	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 29	29	0	26	3	28	28	0	23	5

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

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2015 AND 2014

(in thousands of dollars)

	2015					2014				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 7,018	7,018	192	6,749	77	6,973	6,973	113	6,852	8
Expense and Equipment	4,310	4,310	149	4,011	150	4,310	4,369	15	4,247	107
Postage	2,287	2,287	69	2,218	0	2,054	2,054		2,054	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291 E	2,291		404	1,887	2,291	2,291		850	1,441
Refunds of Motor Fuel Tax	10,914 E	10,914		10,578	336	10,914	10,914		9,119	1,795
State Highways and Transportation Department Fund Total	\$ 26,820	26,820	410	23,960	2,450	26,542	26,601	128	23,122	3,351
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25	25		9	16	25	25		25	0
State School Money Fund Total	\$ 25	25	0	9	16	25	25	0	25	0
TOBACCO CONTROL ENFORCEMENT (0984)										
Personal Service	\$ 41	41			41	41	41		14	27
Expense and Equipment	3	3			3	3	3			3
Federal Budget Stabilization Fund Total	\$ 44	44	0	0	44	44	44	0	14	30
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 2,000	2,000		118	1,882	2,000	2,000		66	1,934
Workers' Compensation Fund Total	\$ 2,000	2,000	0	118	1,882	2,000	2,000	0	66	1,934
TOTAL BUDGETED GOVERNMENTAL FUNDS	\$ 1,595,124	1,595,359	1,985	1,486,959	106,415	1,614,425	1,615,054	1,182	1,553,571	60,301

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

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2006 - 2015)**

(in thousands of dollars)

	2015 (c)	2014 (c)	2013 (c)	2012	2011	2010	2009	2008	2007 (b)	2006 (a)
Travel	\$ 197	195	177	211	185	233	261	289	303	429
Fuel and Utilities										83
Supplies	12,059	11,765	11,155	10,793	12,342	11,040	9,542	10,392	9,699	5,205
Professional Development	340	319	363	315	278	267	287	287	314	291
Communication Services and Supplies	700	718	664	719	659	636	714	648	632	1,353
Professional Services	16,273	34,392	22,036	9,389	9,445	8,830	14,953	15,650	11,933	23,111
Maintenance and Repair Services	281	236	594	481	432	446	568	317	361	1,773
Janitorial Services								1	1	54
Computer Equipment	53	283	317	126	342	85	98	1,155	1,182	2,847
Office Equipment	298	453	77	99	209	44	141	508	601	75
Other Equipment	779	491	140	285	57	48	41	598	280	71
Property\Lease\Rental	11	11	17	31	19	106	18	74	35	142
Other Expenses	5	4	4	10	7	7	7	26	43	40
Total	\$ 30,996	48,867	35,544	22,459	23,975	21,742	26,630	29,945	25,384	35,474

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

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

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

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2010-2015**

(in thousands of dollars)

	2015	2014	2013	2012	2011	2010	2006 - 2009 (a)
Administration Division (b)							
Personal Service	\$ 3,338	3,234	3,507	3,431	3,743	4,040	
Expense and Equipment	<u>11,900</u>	<u>11,499</u>	<u>11,712</u>	<u>10,968</u>	<u>12,162</u>	<u>10,878</u>	
Total	\$ <u>15,238</u>	<u>14,733</u>	<u>15,219</u>	<u>14,399</u>	<u>15,905</u>	<u>14,918</u>	
Legal Services Division (b)							
Personal Service	\$ 3,814	3,755	3,718	3,646	3,719	3,787	
Expense and Equipment	<u>334</u>	<u>406</u>	<u>403</u>	<u>381</u>	<u>358</u>	<u>331</u>	
Total	\$ <u>4,148</u>	<u>4,161</u>	<u>4,121</u>	<u>4,027</u>	<u>4,077</u>	<u>4,118</u>	
Motor Vehicle and Driver Licensing Division (b)							
Personal Service	\$ 8,484	8,174	8,812	8,081	8,317	8,878	
Expense and Equipment	<u>5,592</u>	<u>5,889</u>	<u>6,399</u>	<u>5,823</u>	<u>6,213</u>	<u>5,782</u>	
Total	\$ <u>14,076</u>	<u>14,063</u>	<u>15,211</u>	<u>13,904</u>	<u>14,530</u>	<u>14,660</u>	
Taxation Division (b)							
Personal Service	\$ 20,400	21,465	20,617	20,912	20,562	20,532	
Expense and Equipment	1,511	1,592	1,551	2,008	2,365	1,961	
Tax Integrated System	8,293	25,835	12,000				
Fees to Counties and Collection Agency Fees	2,952	3,223	3,065	2,693	2,343	2,415	
Payment of Fees to Counties for Liens	264	273	264	428	376	225	
Multistate Tax Commission Dues	<u>150</u>	<u>150</u>	<u>150</u>	<u>158</u>	<u>158</u>	<u>150</u>	
Total	\$ <u>33,570</u>	<u>52,538</u>	<u>37,647</u>	<u>26,199</u>	<u>25,804</u>	<u>25,283</u>	
Total Personal Service	\$ 36,036	36,628	36,654	36,070	36,341	37,237	
Total Expense and Equipment	<u>30,996</u>	<u>48,867</u>	<u>35,544</u>	<u>22,459</u>	<u>23,975</u>	<u>21,742</u>	
TOTAL EXPENDITURES	\$ <u><u>67,032</u></u>	<u><u>85,495</u></u>	<u><u>72,198</u></u>	<u><u>58,529</u></u>	<u><u>60,316</u></u>	<u><u>58,979</u></u>	

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The organizational expenditures for Fiscal Year 2006-2009 are shown on page 89.

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

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

(a)	(in thousands of dollars)			
	2009	2008	2007 (c)	2006
Customer Services Division				
Personal Service				
Taxation	\$ 13,713	13,523	13,404	19,826
Motor Vehicle, Driver License, Customer Assistance	10,708	10,213	11,034	10,577
Expense and Equipment (b)				
Taxation	1,991	2,547	8,207	8,360
Motor Vehicle, Driver License, Customer Assistance	7,251	9,747	6,889	5,516
Fees to Counties and Collection Agency Fees	3,928	3,380	2,717	2,435
Payment of Fees to Counties for Liens	186	192	173	146
Contingency Payments				3,241
Tax Data Matching				5,400
Payment of Dues to the Multistate Tax Commission	158	163	163	163
Total	\$ 37,935	39,765	42,587	55,664
Fiscal Services Division				
Personal Service	\$ 9,750	9,026	9,671	10,136
Expense and Equipment (d)	12,827	13,619	6,894	9,875
Total	\$ 22,577	22,645	16,565	20,011
Legal Services Division				
Personal Service	\$ 4,453	4,456	4,299	4,195
Expense and Equipment	289	297	341	338
Total	\$ 4,742	4,753	4,640	4,533
Total Personal Service	\$ 38,624	37,218	38,408	44,734
Total Expense and Equipment	26,630	29,945	25,384	35,474
TOTAL EXPENDITURES	\$ 65,254	67,163	63,792	80,208

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. Fiscal Years 2010 through 2015 divisional expenditures are shown on page 88.

(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 (2006 - 2015)**

(in thousands of dollars)

	2015 (c)	2014 (c)	2013 (c)	2012	2011	2010	2009	2008	2007 (b)	2006 (a)
General Fund (0101)	\$ 48,921	66,960	52,674	40,672	41,408	39,756	45,497	47,416	45,571	56,188
Child Support Enforcement Collections Fund (0169)	1,357	1,494	1,753	1,812	1,811	1,820	1,929	1,979	2,058	2,622
Conservation Commission Fund (0609)	564	534	508	531	500	544	553	527	517	490
Department of Revenue Federal Fund (0132)	2,503	2,846	4,271	3,521	3,611	3,331	3,675	4,081	3,578	5,012
Department of Revenue Information Fund (0619)			6		682	798	773	682	699	723
Department of Revenue Specialty Plate (0775)			2				4		3	5
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)			9		12	12	12	12	11	11
Federal Budget Stabilization (2000)						90				
Health Initiatives Fund (0275)	54	50	50	64	56	54	52	46	50	50
Motor Vehicle Commission Fund (0588)	605	397	458	370	691	773	1,112	1,096	804	612
Petroleum Inspection Fund (0662)	24	23	18	27	30	30	35	30	30	32
Petroleum Storage Tank Insurance Fund (0585)	26	24	25	23	26	25	25	24	37	25
State Highways and Transportation Department Fund (0644)	12,978	13,153	12,394	11,509	11,489	11,746	11,587	11,270	10,434	14,438
Tobacco Control Enforcement Fund (984)		14	30							
Total	\$ 67,032	85,495	72,198	58,529	60,316	58,979	65,254	67,163	63,792	80,208

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

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

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

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2006 - 2015)**

	(in thousands of dollars)									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Refunds for Overpayment of Tax	\$ 1,222,501	1,278,422	1,178,920	1,278,159	1,336,625	1,468,754	1,440,487	1,257,997	1,207,944	1,127,563
County Stock Insurance Tax	103	82	203	644	1,135	1,295	1,508	835	2,615	780
Refunds for Aviation Trust Fund	6	20	4	9	6	5	58	16	26	25
Distribution of Funds Accruing to the Motor Fuel Tax Fund	185,263	178,451	177,321	180,130	183,887	182,147	181,390	189,735	188,864	186,970
Distribution of Income Tax Check-offs	35	33	25	32	34	39	30	28	30	18
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	404	850	1,552	1,561	1,335	1,309	1,321	1,599	2,210	1,991
Refunds of Tobacco and Cigarette Tax	21	50	27	20	146	20	4	44	31	49
Refunds of Motor Fuel Tax	10,578	9,119	7,838	10,031	10,237	10,559	11,297	9,325	8,908	9,552
Refunds of Fees Credited to Motor Vehicle Commission Fund	4	3	6	3	6		1	3	3	2
Refunds-Overpayment and Errors of the Workers' Compensation Fund	118	66	514	244	2,202	505	2,058	1,271	78	148
Refunds-Federal and Other Funds		14	18	8	12	13	9	11	15	12
Refunds-Debt Offset	823	866	893	836	837	359	262	286	250	206
Debt Offset Tax Credits	66	99	211	424	160	260	238	227	658	192
Refunds of Specialty Plates	5		5					15		5
Distribution of Emblem Use Fee	1	1	1	1						
Total Program Specific Distributions	\$ 1,419,928	1,468,076	1,367,538	1,472,102	1,537,396	1,667,754	1,638,754	1,462,448	1,414,585	1,327,513

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2015

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

STATE FUND DESCRIPTIONS

GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2015, the Department of Revenue received approximately 71 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

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

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

BOLL WEEVIL SUPPRESSION AND ERADICATION FUND

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

BRAIN INJURY FUND

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

BREAST CANCER AWARENESS TRUST FUND

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

CHILD SUPPORT ENFORCEMENT FUND

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

CHILDHOOD LEAD TESTING FUND

The Childhood Lead Testing Fund, as authorized by Sections 701.345 and 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

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

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 Department of Revenue enters into contracts for federal grants from several federal agencies. These grants are for various motor vehicle and driver licensing programs and highway use tax and motor fuel compliance. All Department appropriations pertaining to grant expenditures are charged to this fund. The Department transmits all reimbursement receipts to this fund. The Department of Social Services also deposits federal receipts to the fund that are appropriated to the Department to perform oversight of and payment to the vendor that collects and disburses child support funds.

DEPARTMENT OF REVENUE INFORMATION FUND

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

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND

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

DEPARTMENT OF REVENUE WARRANT INTERCEPT FUND

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

DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND

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

FUND DESCRIPTIONS

DEVELOPMENTAL DISABILITIES WAITING LIST EQUITY TRUST FUND

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

DNA PROFILING ANALYSIS FUND

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 or \$60 surcharge (depending on the class of felony) assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding. The Department of Public Safety's Highway Patrol Crime Lab uses the funds to fulfill the purposes of the DNA profiling system.

DOMESTIC RELATIONS RESOLUTION FUND

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

ELDERLY HOME-DELIVERED MEALS TRUST FUND

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

FAIR SHARE FUND

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

FEDERAL SURPLUS PROPERTY

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

FOSTER CARE AND ADOPTIVE PARENTS RECRUITMENT AND RETENTION FUND

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

FUND DESCRIPTIONS

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 after deduction of six percent for collection costs retained by the seller.

HEALTH INITIATIVES FUND

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

INCOME TAX IRREVOCABLE DESIGNATION FUNDS

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

INDEPENDENT LIVING CENTER FUND

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

FUND DESCRIPTIONS

INSURANCE DEDICATED FUND

The Insurance Dedicated Fund, as authorized by Sections 374.150, 379.1326 and 379.1412, RSMo, receives 10 percent of the premium tax paid by captive or special purpose life insurance companies subject to a maximum of 3 percent of the current fiscal year's appropriation from such fund. The remainder of such taxes are deposited into the General Fund.

LOCAL RECORDS PRESERVATION FUND

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

MARTIN LUTHER KING, JR STATE CELEBRATION COMMISSION FUND

The Martin Luther King, Jr. State Celebration Commission Fund, as authorized by Section 301.3165, RSMo, receives monetary donations from individuals requesting "I Have A Dream" license plates. The Martin Luther King, Jr. State Celebration Commission uses the funds for activities recognizing and celebrating Martin Luther King, Jr. Day in Missouri. Effective August 28, 2015, individuals may request "Dare to Dream" license plates.

MISSOURI CASA FUND

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

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Sections 59.319 and 215.034, RSMo, receives a \$3 user fee that county recorders of deeds charge for the recording of any instrument.

MISSOURI LAND SURVEY FUND

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

MISSOURI MILITARY FAMILY RELIEF FUND

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

FUND DESCRIPTIONS

MISSOURI NATIONAL GUARD FOUNDATION FUND

The Missouri National Guard Foundation Fund, as authorized by Section 143.1027, RSMo, receives contributions designated on income tax returns, gifts, bequests, or other contributions. The State Treasurer distributes the funds to the Missouri National Guard Foundation.

MISSOURI NATIONAL GUARD TRUST FUND

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

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

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

MISSOURI PUBLIC HEALTH SERVICES

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

MISSOURI SENIOR SERVICES PROTECTION FUND

The Missouri Senior Services Protection Fund, as authorized by Section 208.1050, RSMo, received \$55.1 million from monies originally deposited into General Revenue in Fiscal Year 2014. The Department of Health and Senior Services allocated the funds to provide services for low-income seniors and people with disabilities.

MISSOURI STATE WATER PATROL FUND

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

FUND DESCRIPTIONS

MISSOURI WORKS COMMUNITY COLLEGE JOB RETENTION TRAINING FUND

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

MISSOURI WORKS COMMUNITY COLLEGE NEW JOBS TRAINING FUND

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

MODEX FUND

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

MOTOR FUEL TAX FUND

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

MOTOR VEHICLE COMMISSION FUND

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

MOTORCYCLE SAFETY TRUST FUND

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

FUND DESCRIPTIONS

ORGAN DONOR PROGRAM FUND

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

PARKS SALES TAX FUND

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

PEDIATRIC CANCER TRUST FUND

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

PETROLEUM INSPECTION FUND

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

PETROLEUM STORAGE TANK INSURANCE FUND

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

PUPPY PROTECTION TRUST FUND

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

PUTATIVE FATHER REGISTRY FUND

The Putative Father Registry Fund, as authorized by Sections 192.016 and 453.020, RSMo, receives a \$50 filing fee imposed on individuals petitioning for adoption.

FUND DESCRIPTIONS

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.

SCHOOL DISTRICT TRUST FUND

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

SERVICES TO VICTIMS FUND

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

SOIL AND WATER SALES TAX FUND

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

SOLID WASTE MANAGEMENT FUND

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

SPINAL CORD INJURY FUND

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

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

FUND DESCRIPTIONS

which a crime laboratory makes analysis of a controlled substance. No surcharge is assessed when the costs are waived, to be paid by the state, there is a criminal proceeding, or the defendant has been dismissed by the court.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

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

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

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

STATE ROAD BOND FUND

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

STATE ROAD FUND

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

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 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.

FUND DESCRIPTIONS

STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Sections 476.055 and 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding. Also, this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

TOBACCO CONTROL SPECIAL FUND

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

VETERANS TRUST FUND

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

WORKERS' COMPENSATION FUND

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

WORKERS MEMORIAL FUND

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

WORLD WAR I MEMORIAL TRUST FUND

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

FUND DESCRIPTIONS

WORLD WAR II MEMORIAL TRUST FUND

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

FUND DESCRIPTIONS

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

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 and in which the office of recorder of deeds collects less than \$55,000 of the \$3 fee retained by the county.

- **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.

EXCESS TRAFFIC FINES

As authorized by Section 479.359 RSMo, the Excess Traffic Fines Fund receives fines, bond forfeitures and court costs from minor traffic violations in excess of 30 percent of the county, city, town or village's annual general operating revenue. The Department distributes the funds to the schools within the county in which the fines were collected.

FAMILY SUPPORT TRUST FUND

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

FUND DESCRIPTIONS

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund receives franchise taxes (a state tax) and financial institutions taxes (a local tax) that banks may file on one return. When the Department identifies the franchise tax portion, the Department transfers the tax to the General Fund. The financial institution tax, as authorized by Chapter 148, RSMo, is a tax on the net income of financial institutions. The Department disburses it back to the counties. The fund also receives premium taxes from domestic stock insurance companies, as authorized by Section 148.320, RSMo. The Department distributes the insurance tax to the State Treasurer, counties, and school districts pursuant to Section 148.330, RSMo.

MoDOT NON-STATE FUND

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

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

MOTOR FUEL TAX AND BOND FUND

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

FUND DESCRIPTIONS

MOTOR VEHICLE LOCAL SALES TAX FUND

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

RIVERBOAT GAMING TAXES AND FEES FUND

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

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

SALES AND USE NON-STATE TAX FUND

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

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

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2015

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, 2015**

Name of Fund or Source	Balance June 30, 2014	Receipts	Expenditures	Balance June 30, 2015 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 190,866	105,934	187,145	109,655	Cash	109,655
Animal Waste Treatment System Loan Program	786,559	3,874,947	3,856,192	805,314	Cash	805,314
Beginning Farmer Loan Program	114,681	94,622	59,801	149,502	Cash	149,502
Agricultural Product Utilization Contributor Tax Credit Program	1,552,919	11,612,849	10,716,867	2,448,901	Cash	2,448,901
Family Farm Breeding Livestock Loan Program	38,447	7,680	27,409	18,718	Cash	18,718
Qualified Beef Tax Credit Program	472	400	250	622	Cash	622
MAESTRO (ARRA)	49,468	123		49,591	Cash	49,591
Mo. State Fair Escrow Account	1,649,811	2,033,221	1,996,556	1,686,476	Cash	1,686,476
Mo. State Fair Agricultural Youth Fund	97,308	174,509	141,825	129,992	Cash	129,992
Mo. State Fair Sheep Producers Fund	23,705	5	23,710	0		
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 641,319	3,431,398	3,288,646	784,071	Cash	784,071
TFT-LCD ND-Cal Litigation	166,399	1,006,749		1,173,148	Cash	1,173,148
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 4,344,058	45,455,746	44,987,306	4,812,498	Cash	4,812,498
Inmate Canteen Fund	9,550,418	43,604,526	46,550,875	6,604,069	Cash	6,604,069
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 710,345,732	217,187,202	197,360,018	730,172,916	Cash, TI, Rec, Eq, Pre Exp, Bldg	1,754,810,234
MTC General	812,883	113,235	34,878	891,240	Cash	891,240
SSBCI Investment Income	461,997	83,985	222,995	322,987	Cash	322,987
Industrial Development and Reserve Fund	27,248,825	2,151,475	3,345,394	26,054,906	Cash, TI, Rec, Eq, Pre-Exp, Bldg	41,557,160
Infrastructure Development Fund	59,844,375	7,542,321	6,166,769	61,219,927	Cash, TI, Rec, Eq, Pre-Exp, Bldg	114,658,364
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 438,060	27,581	30,729	434,912	Cash, TI	539,365
Student and Activities Fund	272,599	116,853	92,348	297,104	Cash	297,104
Missouri School for the Blind:						
Trust Fund	9,738,615	797,062	241,287	10,294,390	Cash, TI	15,170,062
Activities Fund	53,251	49,640	39,403	63,488	Cash	63,488
Student Fund	2,462	4,165	1,485	5,142	Cash	5,142
Handicapped Children's Trust Fund	17,146	408	125	17,429	Cash, TI	21,647

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2015**

Name of Fund or Source	Balance June 30, 2014	Receipts	Expenditures	Balance June 30, 2015 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
Career and Technical Student Organizations:						
Missouri Association FCCLA	\$ 135,349	137,160	127,125	145,384	Cash, CD	145,384
Missouri DECA	94,898	1,056,908	1,025,955	125,851	Cash	125,851
Missouri Collegiate DECA	11,988	57,716	55,168	14,536	Cash	14,536
Missouri FBLA	47,590	527,523	437,698	137,415	Cash, CD	137,415
Missouri FBLA-PBL Professional Division	2,105	530	1,006	1,629	Cash	1,629
Missouri PBL	3,242	10,838	7,804	6,276	Cash	6,276
Missouri Skills USA	384,217	371,338	519,240	236,315	CD	236,315
Missouri Technology Student Association	27,024	32,228	19,368	39,884	Cash	39,884
Young Farmers	64,625	18,158	22,171	60,612	Cash, CD	60,612
Missouri FFA	1,439,630	967,627	1,034,940	1,372,317	Cash, CD, Other	1,372,317
Missouri FFA-PAS	5,727	2,502	758	7,471	Cash	7,471
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current General Fund	\$ (23,662,844)	106,288,052	100,383,074	(17,757,866)	Cash, Rec, TI, Inv	85,562,806
Current Restricted Fund	1,466,117	8,849,938	8,472,366	1,843,689	Cash, Rec, CWIP, TI	2,551,838
Auxiliary Services Designated	21,444,396	41,677,084	31,613,183	31,508,297	Cash, Rec, Inv	32,481,512
Loan Funds - Restricted Fund	8,124,843	53,859		8,178,702	Cash, Rec, TI	(7,592,247)
Unexpended Plant Restricted Fund	24,891,009	598,189	(20,677,243)	46,166,441	Cash, TI, CWIP	52,190,778
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 5,518,539	8,327,212	6,172,793	7,672,958	Cash	7,672,958
Other Revenues	59,737	117,002	188,928	(12,189)	Cash	(12,189)
Current Funds - Restricted:						
Federal Grants	(570,700)	7,791,189	7,748,781	(528,292)	Cash, Rec	(528,292)
Other Gifts, Grants, and Contracts	1,592,372	1,904,652	2,044,924	1,452,100	Cash	1,452,100
Auxiliary Enterprises	1,587,602	4,234,170	5,413,240	408,532	Cash, TI	408,532
Loan Fund	34,499			34,499	Cash, Rec	34,499
Endowment	901,248	6,277		907,525	Cash, Rec	907,525
Plant	30,016,264	194,336	1,281,804	28,928,796	Cash, TI	28,928,796
<u>Lincoln University:</u>						
Current Funds	\$ 12,023,580	23,473,316	20,445,270	15,051,626	Cash, TI, Rec, Pre Exp	15,051,626
<u>Missouri Southern State University:</u>						
Current Funds	\$ 55,052,952	67,235,050	60,879,254	61,408,748	Cash, Rec, Inv, Eq, Pre Exp, Other	144,280,154

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2015**

Name of Fund or Source	Balance June 30, 2014	Receipts	Expenditures	Balance June 30, 2015 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	32,796,368	32,796,368	0		
Interest Income		222,921	222,921	0		
State Vocational Reimbursements		29,040	29,040	0		
Reimbursement from Auxiliary		300,000	300,000	0		
Community Support		2,215,667	2,215,667	0		
Miscellaneous Income		439,144	439,144	0		
Auxiliary Services:						
Student Fees		1,733,114	1,733,114	0		
Sales and Services		8,812,541	8,812,541	0		
Community Support		754,851	754,851	0		
Interest Income		85,635	85,635	0		
Federal Interest Rebate		200,011	200,011	0		
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$	17,291,924	63,015,487	60,126,062	20,181,349	Cash, Inv, Rec 26,478,012
Designated		6,912,052	9,790,865	8,240,544	8,462,373	Cash, Inv, Rec 8,838,758
Auxiliary Enterprises		2,538,876	26,803,929	24,845,967	4,496,838	Cash, Inv, Rec 10,970,397
Restricted		933,393	10,361,190	10,361,190	933,393	Cash, Rec 707,613
Loan Fund		2,470,005	32,181	31,913	2,470,273	Cash, Rec 2,473,937
Plant Fund:						
Unexpended Plant		(5,481,268)	1,699,221	(169)	(3,781,878)	Cash, Rec 1,258,351
Renewals and Replacements		10,358,865	1,608,028	(145,252)	12,112,145	Cash, Rec 12,118,747
Debt Service		5,298,956	5,035,173	6,265,643	4,068,486	Cash, TI, Rec 6,248,245
Investment in Plant		73,159,379	6,127,638	1,847,739	77,439,278	Eq, Bldg, Other 147,396,484
<u>Southeast Missouri State University:</u>						
Current Fund	\$	52,179,363	173,181,860	171,020,371	54,340,852	Cash, TI, Inv, Rec, Pre Exp 68,285,439
Loan Fund		880,065	83,506	116,694	846,877	Cash, Rec 4,499,095
Endowment and Similar Funds		4,217,760	64,477	48,273,221	4,282,237	Cash, Rec 4,282,237
Plant Fund		270,454,444	54,983,071	48,273,221	277,164,294	Cash, Inv, Rec, Other 463,926,058
Agency Fund		202,952	552,281	501,912	253,321	Cash, Rec 274,365

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2015**

Name of Fund or Source	Balance June 30, 2014	Receipts	Expenditures	Balance June 30, 2015 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 63,091,479	106,773,472	105,535,130	64,329,821		
Designated Fund	4,234,383	159,702		4,394,085		
Endowment	779,188	1,302		780,490		
Total General Operating Fund	<u>\$ 68,105,050</u>	<u>106,934,476</u>	<u>105,535,130</u>	<u>69,504,396</u>	Cash, Rec, Inv, Other	94,890,095
Other Funds:						
Designated Fund	\$ 20,000,401	29,713,058	150,691,059	(100,977,600)	Cash, Rec, Inv, Other	44,613,457
Auxiliary Fund	138,552,692	51,651,697	49,525,254	140,679,135	Cash, Rec, Inv, Other	279,069,957
Restricted and Loan Fund	4,931,101	12,985,640	12,138,442	5,778,299	Cash, Rec, Inv, Other	18,395,664
Plant Fund	198,043,096	5,704,732		203,747,828	Cash, Rec, Inv, Other	245,630,176
West Plains Fund	21,747,556	7,157,501	13,726,103	15,178,954	Cash, Rec, Inv, Other	25,788,723
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 22,312,513	81,233,575	77,706,295	25,839,793	Cash, TI, Rec, Inv	42,105,293
Current Funds - Restricted	942,119	8,302,097	8,337,650	906,566	Cash, Rec	5,469,946
Plant Fund	3,147,300	6,523,773	5,568,772	4,102,301	Cash, TI, CWIP, Other	231,497,476
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (4,197,505)	2,336,666	2,703,054	(4,563,893)	Cash, TI, Rec, Inv	1,854,030
Restricted Funds	67,953	295,509	295,714	67,748	Cash, TI, Rec, Inv	229,012
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 47,022,230	1,618,645,734	1,375,858,454	289,809,510	Cash	289,809,510
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 122,383	1,853,410	1,862,885	112,908	Cash	112,908
Bellefontaine Habilitation Center	495,498	1,879,252	2,243,775	130,975	Cash	130,975
Center for Behavioral Medicine	37,002	571,047	558,788	49,261	Cash	49,261
Central Missouri Regional Center	367,609	7,064,900	7,096,877	335,632	Cash	335,632
Cottonwood Residential Treatment Center	743	999	1,742	0		
Fulton State Hospital	368,715	1,214,635	1,243,667	339,683	Cash	339,683
Hannibal Regional Center	143,895	2,778,255	2,749,845	172,305	Cash	172,305
Hawthorn Children's Psychiatric Hospital	13,872	16,996	8,396	22,472	Cash	22,472
Higginsville Habilitation Center	569,882	1,636,212	2,060,102	145,992	Cash	145,992
Joplin Regional Center	138,166	2,124,758	2,160,049	102,875	Cash	102,875
Kansas City Regional Center	914,208	12,543,218	12,675,300	782,126	Cash	782,126
Kirksville Regional Center	49,328	995,798	990,787	54,339	Cash	54,339

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2015**

Name of Fund or Source	Balance June 30, 2014	Receipts	Expenditures	Balance June 30, 2015 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF MENTAL HEALTH:						
(continued):						
Marshall Habilitation Center	\$ 291,254	1,681,854	1,789,028	184,080	Cash	184,080
Metro St. Louis Psychiatric Center	9,247	19,971	22,812	6,406	Cash, CS	23,779
Northwest Mo. Psychiatric Rehabilitation Center	113,648	316,406	325,725	104,329	Cash	104,329
Poplar Bluff Regional Center	187,803	2,916,120	2,882,857	221,066	Cash	221,066
Rolla Regional Center	170,797	1,861,178	1,897,025	134,950	Cash	134,950
Sikeston Regional Center	140,235	1,994,537	1,989,300	145,472	Cash	145,472
Southeast Mo. Mental Health	202,048	790,728	804,177	188,599	Cash	188,599
Southeast Mo. Residential Services	107,124	726,834	792,415	41,543	Cash	41,543
Southwest Community Services	174,649	692,735	800,508	66,876	Cash	66,876
Southwest Mo. Mental Health	783	29,676	30,459	0		
Springfield Regional Center	236,719	3,462,037	3,510,931	187,825	Cash	187,825
St. Louis Developmental Dis. Treatment Center	162,887	1,834,914	1,923,866	73,935	Cash	73,935
St. Louis Regional Center	707,448	10,177,193	10,073,663	810,978	Cash	810,978
St. Louis Psychiatric Rehabilitation Center	456,256	1,964,575	1,973,160	447,671	Cash	447,671
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 111,586	147,290	116,275	142,601	Cash	142,601
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 131,668	1,901,135	1,899,266	133,537	Cash, Repo	133,537
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees		134,077,362		134,077,362	Cash, TI	134,077,362
Investment Income		4,739,211		4,739,211	Cash, TI	4,739,211
Member Premium-Public Entities		8,063,991		8,063,991	Cash, TI	8,063,991
Rebates		20,555,337		20,555,337	Cash, TI	20,555,337
Missouri Savings Bond Account	22	21,360	21,360	22	Cash	22
Old Age Survivors Disability and Health						
Insurance Trust Fund	3,565	293,635,666	293,635,504	3,727	Cash	3,727
State of MO Cafeteria Plan Account	24,830	319,991	318,305	26,516	Cash	26,516
Commuter Benefits Refund Account		105	105	0		

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2015**

Name of Fund or Source	Balance June 30, 2014	Receipts	Expenditures	Balance June 30, 2015 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 127,144	1,869,770	1,857,744	139,170	Cash	139,170
Resident Fiduciary Account	25	34,428	34,403	50	Cash	50
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	137,899	1,698,052	1,722,383	113,568	Cash	113,568
Fiduciary Residents Cash Fund		51,342	51,342	0		
Assistance League	691,524	169,965	119,806	741,683	Cash, CD	741,683
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	59,288	2,153,942	2,141,004	72,226	Cash	72,226
Mo. Veterans' Home, St. James:						
VA Fiduciary		42,700	41,624	1,076	Cash	1,076
Residents Cash Fund	143,683	1,210,803	1,259,707	94,779	Cash	94,779
Social Security Beneficiaries Account		67,894	59,638	8,256	Cash	8,256
Assistance League	287,138	141,278	97,305	331,111	Cash, CD	331,111
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	528,650	3,455,947	3,606,078	378,519	Cash	378,519
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	90,150	358,830	401,720	47,260	Cash	47,260
Fiduciary Fund	26,768	65,829	63,407	29,190	Cash	29,190
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	334,447	2,201,719	2,494,711	41,455	Cash	41,455
Fiduciary Fund	327,307	94,962	51,556	370,713	Cash	370,713
Assistance League	98,376	161,585	101,107	158,854	Cash, CD	158,854
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System						
Judicial Plan	\$ 9,136,781,826	116,216,578	736,343,492	8,516,654,912	Cash, Rec, TI, Eq	8,516,654,912
Mo. State Employees	132,645,657	29,574,527	31,368,921	130,851,263	Cash, Rec, TI, Eq	130,851,263
Life and LTD Insurance Program	1,016,489	29,667,787	30,694,699	(10,423)	Cash, Rec, TI	(10,423)
Deferred Compensation System of Missouri	196,974	1,002,800	444,045	755,729	Cash, Rec, TI, Eq	755,729
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 472	5,551	5,804	219	Cash	219
Gentry Residential Treatment Center - Trust Fund	44		38	6	Cash	6
Rich Hill Youth Development Center - Trust Fund	229	400	300	329	Cash	329
Delmina Woods - Trust Fund	347			347	Cash	347

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2015**

Name of Fund or Source	Balance June 30, 2014	Receipts	Expenditures	Balance June 30, 2015 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF SOCIAL SERVICES: (continued):						
Northeast Region:						
Northeast Community Treatment - Trust Fund	\$ 70			70	Cash	70
Cornerstone - Trust Fund	59		15	44	Cash	44
Fulton Treatment Center - Trust Fund	1,054	5,462	4,316	2,200	Cash	2,200
Rosa Parks Center - Trust Fund	54	6		60	Cash	60
Camp Avery Park Camp - Trust Fund	64	52	50	66	Cash	66
Montgomery City Youth Center - Trust Fund	25,751	16,820	32,618	9,953	Cash	9,953
Northwest Region:						
Langsford House - Trust Fund	1,147	5,513	3,342	3,318	Cash	3,318
Northwest Regional Youth Center - Trust Fund	6,455	15,265	14,785	6,935	Cash	6,935
Riverbend Treatment Center - Trust Fund	3,201	15,314	10,144	8,371	Cash	8,371
Watkins Mill Park Camp - Trust Fund	2,947	25,054	19,626	8,375	Cash	8,375
Waverly Regional Youth Center - Trust Fund	2,797	16,038	13,378	5,457	Cash	5,457
Southeast Region:						
W.E. Sears - Trust Fund	638	487	458	667	Cash	667
Girardot Center - Trust Fund	439	8,748	8,250	937	Cash	937
Sierra Osage Treatment Center - Trust Fund	1,343	11,071	10,865	1,549	Cash	1,549
W.E. Sears Youth Center - Canteen Fund	4,157	30,941	30,336	4,762	Cash	4,762
New Madrid Bend Youth Center - Trust Fund	2,177	12,785	13,102	1,860	Cash	1,860
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	1,359	9	1,368	0		
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 60,467,060	139,787,502	145,898,753	54,355,809	Cash, TI, Rec	54,355,809
MoDOT and MSHP Medical and Life Insurance	30,284,966	120,857,415	127,455,947	23,686,434	Cash, TI, Rec, CD	43,999,649
Mo Highway and Transportation Com Self Insurance	6,224,059	25,394,408	21,352,144	10,266,323	Cash, TI, Rec	94,528,306
Mo Transportation Finance Corp	101,382,752	1,976,751	31,943	103,327,560	Cash, TI, Rec	103,332,012
Motor Carrier Services	4,697,641	206,706,483	200,638,386	10,765,738	Cash, TI, Rec	10,765,738
STATE TREASURER'S OFFICE:						
BPB 1991: Depreciation Reserve	\$ 1,012,050	1,555		1,013,605	Cash, Repo	1,013,605
TOTAL NON-APPROPRIATED FUNDS	\$ 11,415,300,203	4,155,566,201	4,394,710,288	11,176,156,116		13,481,210,523

(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, 2014, 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 2014 Financial and Statistical Report.

(b) TI - Temporary Investments Rec - Accounts Receivable CD - Certificate of Deposit CWIP - Construction Work In Progress Bldg - Buildings
Eq - Equipment Inv - Inventories CS - Common Stock Pre Exp - Prepaid Expenses Repo - Repurchase Ag

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2015**

Name of Fund or Source	Balance June 30, 2014	Receipts	Expenditures	Balance June 30, 2015 (a)	Type of Asset (b)	Asset Value
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(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 38.