

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2016



Missouri Department of Revenue

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INTRODUCTORY

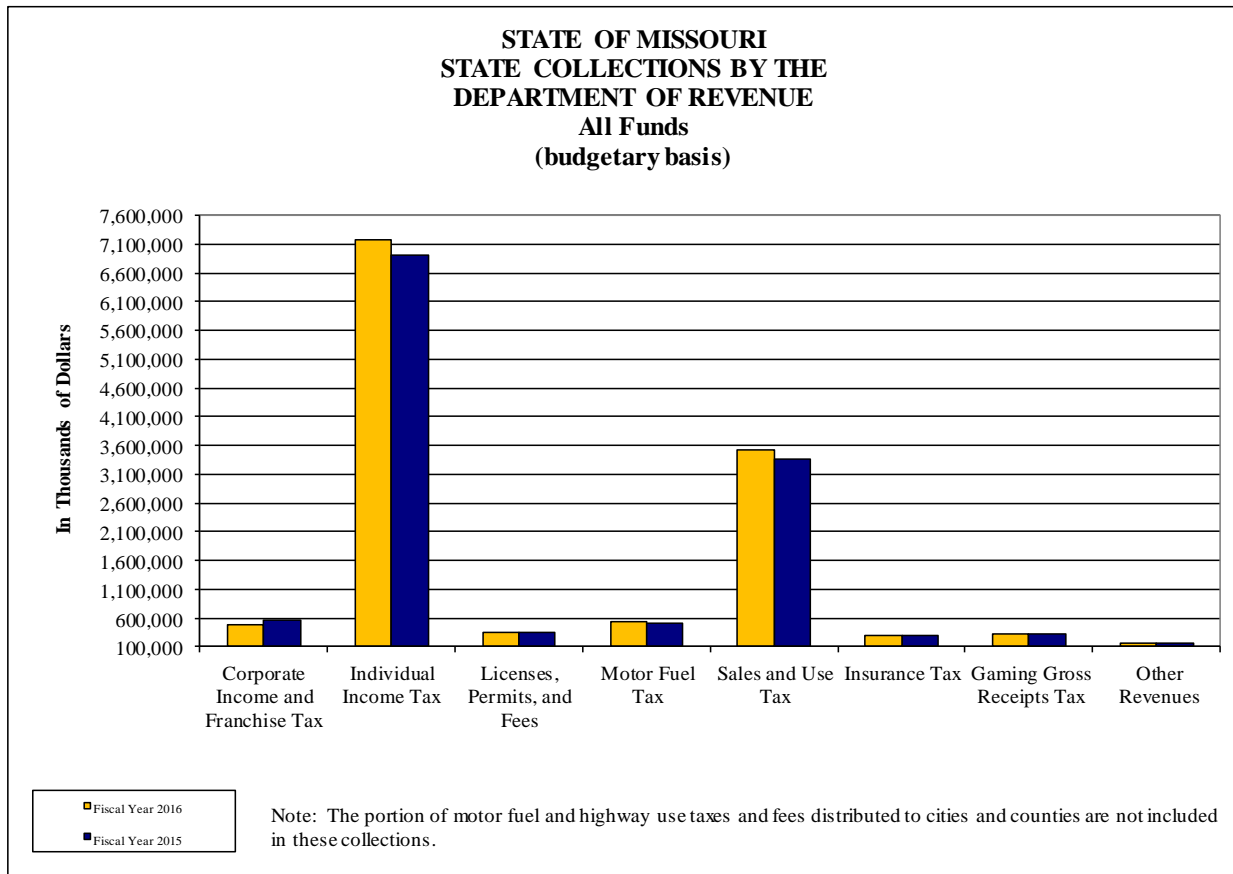
REPORTING ENTITY

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 2016 was 1,124.55, with an operating budget of \$75.2 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$13.1 billion in Fiscal Year 2016, an increase of 3.1 percent over Fiscal Year 2015. The Department collected 98.96 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

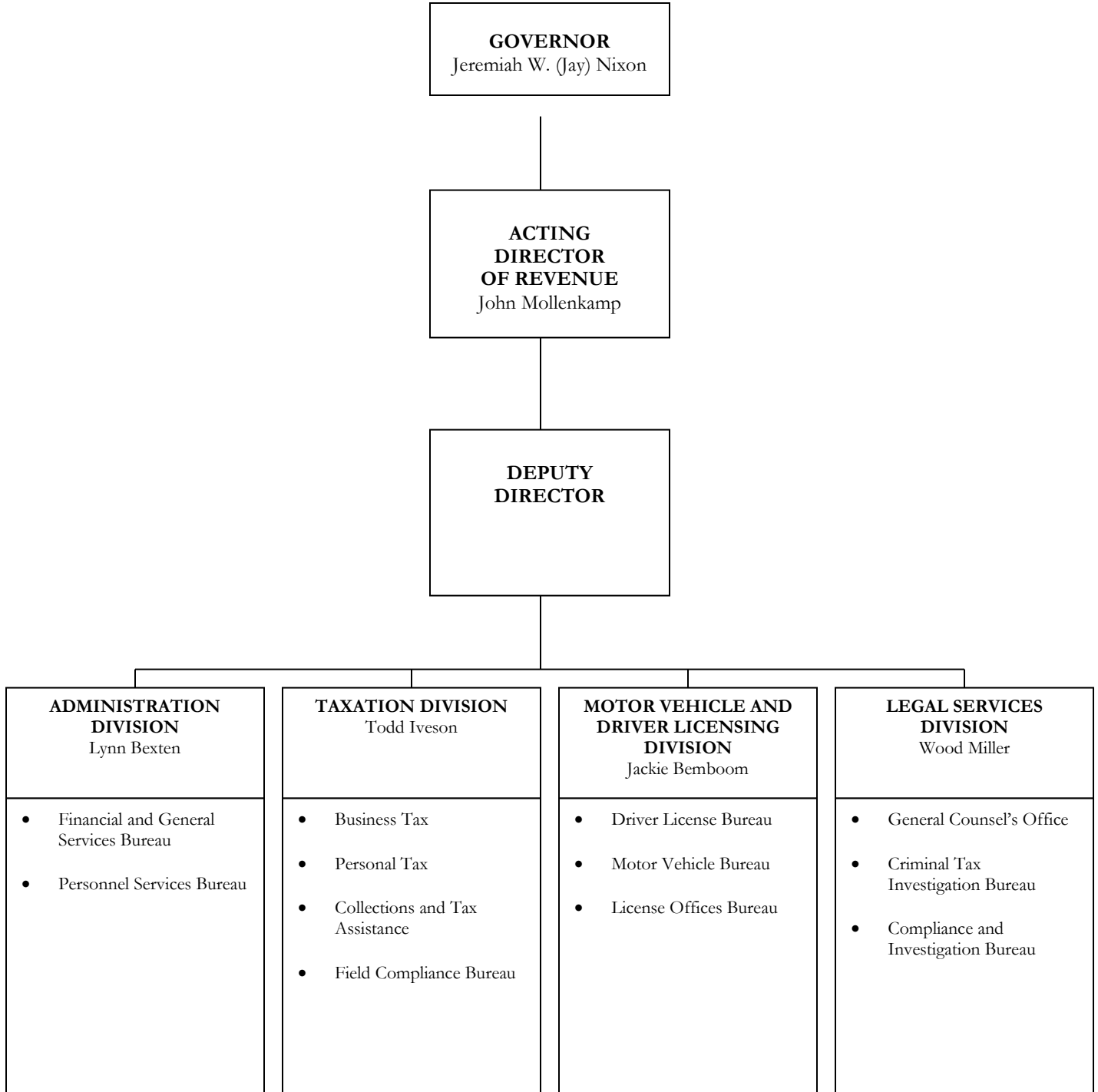
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

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, 2016

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.

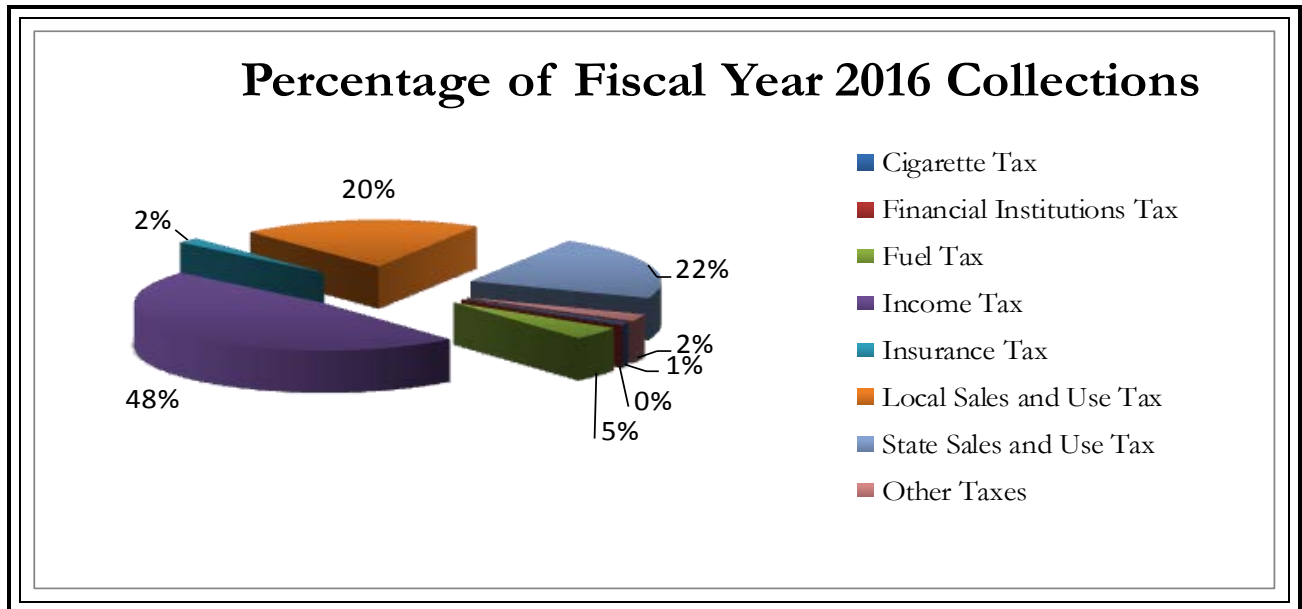


TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

	FY16 Amount Collected	FY15 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$108,717,273	\$104,720,458	3.8 %
Financial Institutions Tax	29,826,447	24,813,508	20.2
Fuel Tax	726,175,748	705,045,943	3.0
Income Tax	7,668,266,088	7,463,060,672	2.7
Insurance Tax	303,808,364	296,030,410	2.6
Local Sales and Use Tax	3,277,995,153	3,134,151,262	4.6
State Sales and Use Tax	3,588,844,184	3,430,314,960	4.6
Other Taxes	394,679,727	387,790,908	1.8
Total Collections	\$16,098,312,984	\$15,545,928,121	3.6 %

Fiscal Year 2015 Cigarette Tax and Other Taxes were restated.



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.

Tobacco Products Bond

Tobacco product wholesaler licensees must file a cash or surety bond, letter of credit or other instrument approved by the director in the amount of three times the average tax liability as authorized by Section 149.035, RSMo. The instruments are held in the agency fund Cigarette and Tobacco Tax and Fees Non-State Fund. The Department refunds the bonds to the licensee when the licensee discontinues operations or forfeits the bond to the state if the licensee becomes delinquent in paying its taxes.

TAXES ADMINISTERED

Tax Type	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Cigarette	\$83,685,976	2.4%	\$81,745,444	-0.7%	\$82,301,596	-5.2%	\$86,837,984	-2.0%	\$88,609,044
St. Louis County	3,367,841	9.9%	3,064,292	3.6%	2,957,126	-6.3%	3,155,725	-0.8%	3,179,943
Jackson County	2,212,337	0.7%	2,196,842	-1.5%	2,230,842	-3.7%	2,316,944	0.9%	2,296,922
Tobacco Products	19,434,019	9.8%	17,691,619	2.7%	17,225,213	2.0%	16,895,556	3.6%	16,308,821
Tobacco Control		0.0%		0.0%		-100.0%	800	-98.8%	68,000
Tobacco Prod Bond	17,100	-23.2%	22,261	-58.4%	53,450	568.1%	8,000	-74.0%	30,754
Total Collections	\$108,717,273	3.8%	\$104,720,458	0.0%	\$104,768,227	-4.1%	\$109,215,009	-1.2%	\$110,493,484

Fiscal Years 2012 through 2015 were restated to include Tobacco Product Bond collections.

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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Banks	\$13,829,011	46.0%	\$9,472,819	-41.1%	\$16,091,944	131.2%	\$6,960,865	66.8%	\$4,172,148
Credit Institutions	3,937,661	78.0%	2,211,656	19.6%	1,849,417	-33.0%	2,758,446	24.9%	2,209,373
Savings and Loan	9,759,808	-16.4%	11,670,504	13.3%	10,297,344	-2.4%	10,554,483	5.9%	9,969,721
Credit Unions	2,299,967	57.7%	1,458,529	26.5%	1,152,912	-45.0%	2,096,315	38.6%	1,512,252
Total Collections	\$29,826,447	20.2%	\$24,813,508	-15.6%	\$29,391,617	31.4%	\$22,370,109	25.2%	\$17,863,494

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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Aviation Fuel	\$257,088	1.6%	\$252,969	-4.2%	\$264,010	-3.9%	\$274,827	-6.9%	\$295,198
Motor Fuel	725,918,660	3.0%	704,792,974	0.0%	704,921,584	-0.5%	708,241,405	0.0%	708,063,819
Total Collections	\$726,175,748	3.0%	\$705,045,943	0.0%	\$705,185,594	-0.5%	\$708,516,232	0.0%	\$708,359,017

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.

In Fiscal Year 2016, pursuant to Section 32.383, RSMo, the Department administered a tax amnesty program September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014. Disposition of all tax payments received as a result of the amnesty program, other than revenues earmarked by the Constitution of Missouri, was to the Tax Amnesty Fund. The Department collected \$11.7 million in individual, \$2.8 million in withholding, and \$218,661 in fiduciary tax debts during the amnesty program.

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.

In Fiscal Year 2016, pursuant to Section 32.383, RSMo, the Department administered a tax amnesty program September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014. Disposition of all tax payments received as a result of the amnesty program, other than revenues earmarked by the Constitution of Missouri, was to the Tax Amnesty Fund. The Department collected \$17.7 million in corporate/franchise tax debts during the amnesty program

- 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.

TAXES ADMINISTERED

- Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

Tax Type	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Individual									
Declarations	\$887,519,977	6.6%	\$832,305,827	12.2%	\$741,748,423	6.4%	\$697,137,963	14.9%	\$606,931,321
Fiduciary	75,642,958	8.7%	69,590,791	27.9%	54,410,163	-6.2%	58,015,424	62.2%	35,772,320
Returns	903,131,210	-1.6%	918,125,942	15.6%	794,565,689	-14.4%	928,106,110	37.0%	677,211,509
Withholding	5,307,084,994	4.7%	5,069,725,226	6.5%	4,761,938,963	1.6%	4,684,711,214	3.5%	4,524,862,569
College New Job Training	2,730,345	-52.9%	5,791,759	-5.8%	6,145,665	54.3%	3,982,404	-2.6%	4,090,193
College Job Retention	6,147,640	-29.7%	8,740,961	11.9%	7,814,694	271.6%	2,103,216	-12.5%	2,403,687
MO Senior Serv Protection		0.0%		-100.0%	55,100,000	100.0%			
Subtotal	\$7,182,257,124	4.0%	\$6,904,280,506	7.5%	\$6,421,723,597	0.7%	\$6,374,056,331	8.9%	\$5,851,271,599
Corporation/Franchise									
Declarations	\$323,319,351	-10.1%	\$359,501,901	4.3%	\$344,565,989	3.2%	\$334,017,662	4.8%	\$318,781,448
Returns	162,689,613	-18.4%	199,278,265	1.7%	196,008,614	2.3%	191,661,332	4.2%	183,972,741
Subtotal	\$486,008,964	-13.0%	\$558,780,166	3.4%	\$540,574,603	2.8%	\$525,678,994	4.6%	\$502,754,189
Total Collections	\$7,668,266,088	2.7%	\$7,463,060,672	7.2%	\$6,962,298,200	0.9%	\$6,899,735,325	8.6%	\$6,354,025,788

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 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 2015 and 2016. Disposition of the tax is to the Workers' Compensation Fund.

TAXES ADMINISTERED

Tax Type	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Captive Insurance	\$823,062	10.9%	\$742,246	5.8%	\$701,862	5.6%	\$664,878	46.6%	\$453,463
Special Purpose Life	935,150	-22.6%	1,207,538	33.1%	907,095	-0.7%	913,410	64.5%	\$555,113
Premium (Foreign)	245,687,869	3.5%	237,443,890	18.0%	201,143,498	6.0%	189,812,584	-0.6%	190,988,949
Premium (Domestic)	9,132,530	-5.6%	9,679,029	6.2%	9,115,401	-7.2%	9,818,854	46.2%	6,714,073
Surplus Lines	30,073,590	1.1%	29,757,983	3.5%	28,746,882	9.1%	26,351,441	13.1%	23,292,525
Workers Compensation	17,156,163	-0.3%	17,199,724	9.5%	15,700,482	11.7%	14,058,446	6.1%	13,245,133
Total Collections	\$303,808,364	2.6%	\$296,030,410	15.5%	\$256,315,220	6.1%	\$241,619,613	2.7%	\$235,249,256

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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Local Sales	\$3,148,525,719	4.5%	\$3,011,735,377	6.5%	\$2,827,584,549	8.9%	\$2,597,046,979	1.5%	\$2,559,373,776
Local Option Use	129,469,434	5.8%	122,415,885	-0.2%	122,631,836	8.5%	113,048,650	15.0%	98,262,309
Total Collections	\$3,277,995,153	4.6%	\$3,134,151,262	6.2%	\$2,950,216,385	8.9%	\$2,710,095,629	2.0%	\$2,657,636,085

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.

In Fiscal Year 2016, pursuant to Section 32.383, RSMo, the Department administered a tax amnesty program September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014. Disposition of all tax payments received as a result of the amnesty program, other than revenues earmarked by the Constitution of Missouri, was to the Tax Amnesty Fund. The Department collected \$7.7 million in general sales tax debts during the amnesty program

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.

TAXES ADMINISTERED

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.

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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
General	\$2,107,381,357	4.8%	\$2,011,257,913	2.3%	\$1,965,845,886	3.7%	\$1,895,024,076	1.2%	\$1,871,707,753
Aviation Jet Fuel	4,663,184	-3.3%	4,823,355	-25.3%	6,457,784	15.0%	5,617,509	0.3%	5,600,265
Conservation									
State Sales and Use	102,097,522	4.4%	97,798,674	2.8%	95,152,940	4.0%	91,469,530	1.4%	90,219,197
Motor Vehicle Sales	13,332,253	4.7%	12,730,067	6.8%	11,923,500	7.8%	11,062,732	6.9%	10,346,802
Education									
State Sales and Use	813,272,590	4.4%	779,014,297	2.8%	758,001,981	4.0%	728,820,622	1.4%	718,959,866
Motor Vehicle Sales	106,533,618	4.5%	101,940,535	9.1%	93,448,240	33.8%	69,850,666	6.8%	65,393,280
Highway Use	82,158	-55.5%	184,728	-97.8%	8,548,383	-88.7%	75,979,910	7.1%	70,922,807
Parks and Soil									
State Sales and Use	81,677,197	4.4%	78,239,083	2.8%	76,121,334	4.0%	73,173,035	1.4%	72,174,687
Motor Vehicle Sales	10,665,814	4.7%	10,184,069	6.8%	9,538,815	7.8%	8,850,198	6.9%	8,277,456
Vehicle	349,138,491	4.5%	334,142,239	8.9%	306,876,852	31.8%	232,776,016	6.7%	218,191,710
Total Collections	\$3,588,844,184	4.6%	\$3,430,314,960	3.0%	\$3,331,915,715	4.4%	\$3,192,624,294	1.9%	\$3,131,793,823

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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
County Private Car	\$4,487,098	11.1%	\$4,039,511	3.7%	\$3,894,774	4.0%	\$3,745,810	8.7%	\$3,444,493
Estate	56,183	-39.1%	92,215	-28.9%	129,700	-25.8%	174,751	2.2%	170,966
Gaming Receipts	359,271,836	1.7%	353,416,943	0.4%	352,107,284	-3.7%	365,507,027	-2.5%	374,940,223
Property	30,864,610	2.1%	30,242,239	1.8%	29,702,194	-0.6%	29,873,438	1.6%	29,388,666
Total Collections	\$394,679,727	1.8%	\$387,790,908	0.5%	\$385,833,952	-3.4%	\$399,301,026	-2.1%	\$407,944,348

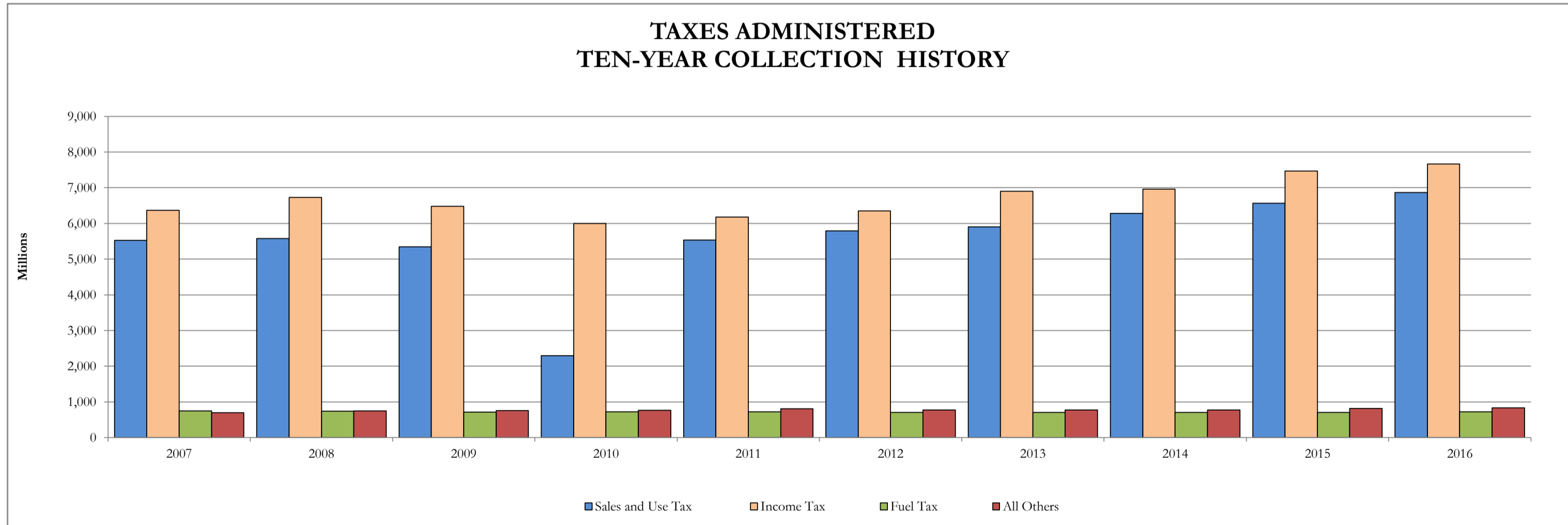
County Private Car collections were restated for Fiscal Years 2012-2015.

**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2007 - 2016)**

TAX	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Cigarette Tax (Note 1)	\$ 108,717,273	104,720,458	104,768,227	109,215,009	110,493,484	111,247,469	111,871,656	114,013,090	115,710,925	115,434,719
Financial Institutions Tax	29,826,447	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
Fuel Tax	726,175,748	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
Income Tax	7,668,266,088	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
Insurance Tax	303,808,364	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
Local Sales and Use Tax	3,277,995,153	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
State Sales and Use Tax	3,588,844,184	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
Other Taxes (Note 2)	394,679,727	387,790,908	385,833,952	399,301,026	407,944,348	414,456,903	405,695,473	388,052,409	362,295,945	354,114,033
Total Tax Collections	\$ <u>16,098,312,984</u>	<u>15,545,928,121</u>	<u>14,725,924,910</u>	<u>14,283,477,237</u>	<u>13,623,365,295</u>	<u>13,236,717,251</u>	<u>12,729,465,219</u>	<u>13,293,937,243</u>	<u>13,800,305,897</u>	<u>13,328,536,930</u>

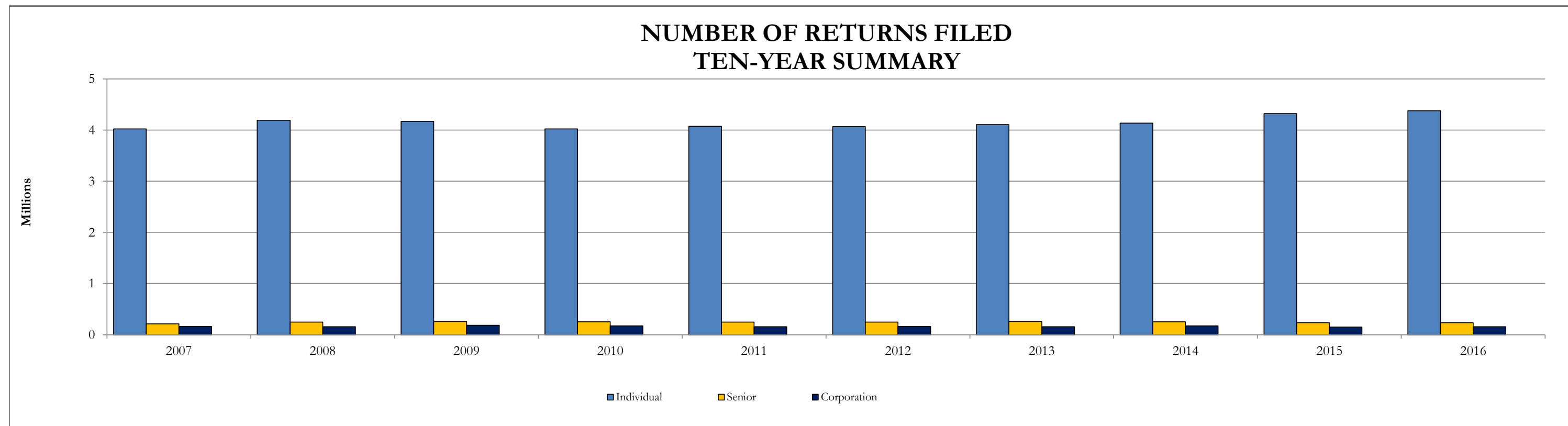
Note 1: Cigarette Tax was restated for Fiscal Years 2007-2015.

Note 2: Other Taxes was restated for Fiscal Years 2012-2015.



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2007 - 2016)**

TRANSACTION TYPE	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,038,443	3,000,047	2,847,607	2,876,214	2,894,584	2,917,023	2,876,787	3,019,358	3,080,945	2,973,095
Amount of Refunds	\$997,852,627	\$914,513,639	\$932,439,876	\$863,219,886	\$915,301,718	\$967,937,693	\$1,029,825,212	\$1,038,077,358	\$885,277,959	\$790,170,940
WITHHOLDING:										
Number Filed	1,284,988	1,268,555	1,232,506	1,182,885	1,119,822	1,104,848	1,095,225	1,100,579	1,057,508	1,000,872
Amount of Refunds	\$25,709,157	\$22,024,743	\$8,806,486	\$10,640,061	\$11,151,221	\$11,290,324	\$10,833,308	\$12,500,266	\$8,873,329	\$10,761,684
FIDUCIARY:										
Number Filed	53,780	52,874	55,419	50,587	51,269	49,391	49,432	49,764	54,648	49,159
Amount of Refunds	\$8,955,538	\$6,798,683	\$7,714,077	\$5,581,977	\$4,350,753	\$13,430,811	\$9,579,927	\$8,619,490	\$5,911,391	\$7,923,097
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	232,734	237,149	249,751	255,550	246,592	246,227	249,450	259,876	246,713	213,915
Amount of Refunds	\$106,926,350	\$104,810,266	\$101,561,121	\$113,962,551	\$117,603,638	\$114,887,118	\$118,594,589	\$118,573,853	\$100,164,994	\$93,118,747
CORPORATION RETURNS:										
Number Filed	155,339	148,798	171,263	157,939	160,203	157,378	173,748	183,792	157,819	159,234
Amount of Refunds	\$181,455,603	\$120,493,356	\$142,742,119	\$108,716,882	\$157,036,757	\$149,583,660	\$212,910,795	\$164,040,814	\$150,611,603	\$172,367,321
TOTAL (Memorandum Only):										
Number Filed (all types)	4,765,284	4,707,423	4,556,546	4,523,175	4,472,470	4,474,867	4,444,642	4,613,369	4,597,633	4,396,275
Amount of Refunds (all types)	\$1,320,899,275	\$1,168,640,687	\$1,193,263,679	\$1,102,121,357	\$1,205,444,087	\$1,257,129,606	\$1,381,743,831	\$1,341,811,781	\$1,150,839,276	\$1,074,341,789



Missouri Department of Revenue

Fees Administered

Fiscal Year Ended June 30, 2016

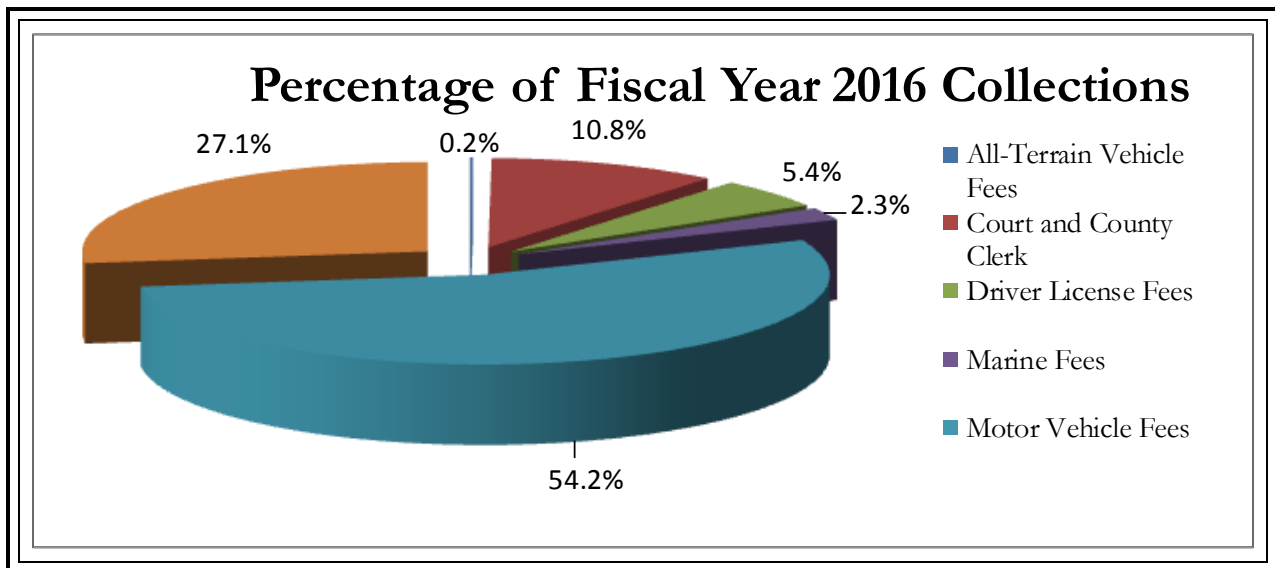
The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2016 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

	FY16 Amount Collected	FY15 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$591,169	\$611,969	-3.4 %
Court and County Clerk and Recorder Fees	42,353,967	45,869,517	-7.7
Driver License Fees	21,095,764	22,238,669	-5.1
Marine Fees	9,068,256	8,764,913	3.5
Motor Vehicle Fees	212,296,977	203,275,570	4.4
Other Fees	106,163,606	108,471,874	-2.1
Total Collections	\$391,569,739	\$389,232,512	0.6 %



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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Certificate of Title	\$115,509	-5.7%	\$122,429	1.4%	\$120,764	-3.0%	\$124,492	-10.2%	\$138,557
Registration/Decal	232,324	-3.0%	239,451	-4.6%	250,919	-3.1%	258,974	-3.9%	269,530
Misc/Penalties	243,336	-2.7%	250,089	-6.1%	266,438	-2.9%	274,312	-19.8%	342,239
Total Collections	\$591,169	-3.4%	\$611,969	-4.1%	\$638,121	-3.0%	\$657,778	-12.3%	\$750,326

Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 27 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 94 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.

Putative Father Registry Fee

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

FEES ADMINISTERED

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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Associate/Probate	\$1,701,119	1.1%	\$1,681,867	-7.6%	\$1,819,351	-2.9%	\$1,873,831	1.2%	\$1,851,892
Brain Injury	628,587	-3.8%	653,662	-8.8%	716,851	-3.6%	743,967	-2.5%	762,679
Circuit Clerk	9,915,549	-14.2%	11,560,490	14.0%	10,143,712	-6.0%	10,789,293	-1.9%	10,995,127
Court Automation	4,417,241	-2.1%	4,514,176	-3.1%	4,657,527	-5.7%	4,938,423	-1.3%	5,000,936
Crime Victims'	8,539,838	-16.3%	10,197,933	-3.8%	10,605,814	-2.0%	10,824,126	1.8%	10,634,659
Deputy Sheriff	2,962,633	-9.4%	3,270,133	-9.3%	3,603,760	-11.9%	4,090,529	-9.6%	4,524,028
DNA Post Conviction Test		-100.0%	171	100.0%					
DNA Profiling	1,224,606	-4.3%	1,279,702	-3.3%	1,323,673	-0.5%	1,329,950	5.1%	1,265,898
Domestic Relations	212,424	0.9%	210,476	0.3%	209,775	-4.3%	219,305	-3.9%	228,200
Drug Lab Test	347,398	-18.6%	426,708	-0.3%	427,964	2.8%	416,339	29.0%	322,651
Independent Living Center	314,325	-4.8%	330,166	-7.8%	358,047	-3.8%	372,255	-2.5%	381,663
Merchant License	2,852	-5.6%	3,020	-70.2%	10,133	175.1%	3,684	-17.8%	4,481
Missouri CASA	76,283	0.4%	75,947	1.0%	75,204	-3.5%	77,906	-6.3%	83,163
MODEX	741,393	3.3%	717,367	27.4%	562,973	100.0%			
Motorcycle	314,129	-4.0%	327,337	-8.8%	358,910	-3.5%	372,040	-2.5%	381,393
Prosecuting Attorney	283,481	-16.7%	340,379	-11.0%	382,353	-17.0%	460,656	-5.4%	486,738
Putative Father	135,477	9.8%	123,363	0.7%	122,537	-0.4%	123,090	-1.3%	124,770
Recorders	8,597,142	3.4%	8,314,148	-3.4%	8,607,793	-14.1%	10,024,229	11.3%	9,007,133
School Building	1,311,730	10.4%	1,187,781	-0.9%	1,198,351	5.5%	1,136,326	-63.3%	3,099,385
Spinal Cord Injury	627,760	-4.1%	654,691	-8.7%	717,329	-3.6%	744,090	-2.7%	765,066
Total Collections	\$42,353,967	-7.7%	\$45,869,517	-0.1%	\$45,902,057	-5.4%	\$48,540,039	-2.8%	\$49,919,862

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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Blindness Education	\$73,468	-2.9%	\$75,633	-1.9%	\$77,087	-13.9%	\$89,496	9.1%	\$82,066
CDL Testing	898,475	1.1%	888,650	9.5%	811,375	2.1%	794,775	3.5%	767,850
Driver Licenses Issued									
Operator (Class F)	11,670,248	-3.8%	12,132,956	18.5%	10,234,694	-7.4%	11,053,125	-10.1%	12,301,159
For Hire (Class E)	2,415,001	-7.1%	2,600,205	21.2%	2,146,025	4.4%	2,056,475	-15.0%	2,418,230
Commercial (Class A, B, C)	2,210,621	-4.9%	2,324,649	0.6%	2,310,393	5.0%	2,199,429	-7.4%	2,374,665
Motorcycle (Class M)	2,013	25.4%	1,605	-3.6%	1,665	32.7%	1,255	26.8%	990
Identification Card Fee	1,173,297	3.9%	1,129,164	6.1%	1,064,619	-20.5%	1,339,339	-2.6%	1,375,541
Instruction Permit Fee	254,882	0.4%	253,822	7.4%	236,290	4.5%	226,063	-4.2%	236,080
Organ Donor	104,634	-7.5%	113,119	-5.0%	119,051	-11.5%	134,541	17.4%	114,561
Processing Fee	31,402	-9.5%	34,704	33.6%	25,980	-19.0%	32,080	-19.3%	39,746
Reinstatement Fee	2,234,358	-15.8%	2,655,051	1.4%	2,618,955	-0.2%	2,623,744	-4.0%	2,732,317
Miscellaneous	27,365	-6.0%	29,111	-20.2%	36,482	7.9%	33,812	-6.6%	36,209
Total Collections	\$21,095,764	-5.1%	\$22,238,669	13.0%	\$19,682,616	-4.4%	\$20,584,134	-8.4%	\$22,479,414

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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Certificate of Title	\$500,788	0.9%	\$496,343	2.8%	\$482,829	1.9%	\$473,599	-8.7%	\$518,624
Processing *	1,475,811	-0.3%	1,480,545	4.7%	1,413,627	3.9%	1,360,784	3.0%	1,321,356
Registration/Decal	6,916,017	4.4%	6,625,722	3.9%	6,378,966	6.0%	6,016,083	-8.4%	6,567,195
Miscellaneous	175,640	8.2%	162,303	2.4%	158,423	5.8%	149,736	-8.5%	163,631
Total Collections	\$9,068,256	3.5%	\$8,764,913	3.9%	\$8,433,845	5.4%	\$8,000,202	-6.7%	\$8,570,806

**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 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.

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.

FEES ADMINISTERED

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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Alt. Fuel Decal	\$334,622	-9.8%	\$371,161	17.4%	\$316,157	26.2%	\$250,459	67.9%	\$149,175
Antiterrorism	3,807	-5.4%	4,025	-3.2%	4,156	-5.4%	4,393	-3.9%	4,571
Blindness Education	107,926	-2.8%	111,039	-19.6%	138,053	-27.6%	190,710	22.8%	155,292
Breast Cancer Awareness	18,240	-8.0%	19,825	26.8%	15,641	169.6%	5,802	100.0%	
Certificate of Title	17,015,489	2.9%	16,528,154	2.3%	16,150,041	2.2%	15,801,558	-0.7%	15,909,400
Children's Trust	139,238	-8.8%	152,756	4.0%	146,870	-10.9%	164,906	4.9%	157,189
Duplicate Plate	259,168	1.8%	254,602	-9.1%	280,199	-27.9%	388,813	-1.3%	393,794
License Transfer	612,729	-0.1%	613,423	1.4%	605,052	1.2%	597,738	-1.3%	605,784
MV Trip Permit	556,216	5.3%	528,407	9.7%	481,535	-15.2%	568,083	-7.8%	615,931
Organ Donor	135,819	-9.8%	150,525	-17.6%	182,584	-23.6%	238,986	23.4%	193,604
Plate Reservation	2,528,294	-0.3%	2,534,763	7.3%	2,362,552	-3.1%	2,438,732	6.1%	2,298,277
Processing Fee	1,784,202	4.0%	1,715,637	1.0%	1,699,002	2.0%	1,665,078	5.9%	1,572,490
Registration	167,213,401	4.8%	159,483,165	1.9%	156,473,849	1.3%	154,524,093	-0.3%	154,981,012
Renewal Penalty	2,455,985	-0.4%	2,467,036	-1.8%	2,513,377	0.8%	2,494,512	1.2%	2,464,816
Specialty Plate	15,375	6050.0%	250	-97.5%	10,125	-50.0%	20,250	293.2%	5,150
Title Penalty	17,575,160	4.2%	16,868,945	1.3%	16,657,523	7.6%	15,475,939	2.0%	15,170,498
World War I	115,044	10.3%	104,307	10.6%	94,337	100.0%			
World War II	208	-80.0%	1,039	-88.6%	9,075	-80.1%	45,670	-3.1%	47,139
Miscellaneous	1,426,054	4.4%	1,366,511	-0.3%	1,370,625	-2.9%	1,410,894	-9.6%	1,560,843
Total Collections	\$212,296,977	4.4%	\$203,275,570	1.9%	\$199,510,753	1.6%	\$196,286,616	0.0%	\$196,284,965

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.

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	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013	Percent of Change	FY2012
Battery	\$708,608	-0.5%	\$711,939	-7.4%	\$768,725	8.8%	\$706,689	-0.7%	\$711,617
Boll Weevil								-100.0%	144
Criminal Record	10,888	-28.5%	15,238	-86.0%	108,482	19.8%	90,516	-8.6%	99,077
Contract Office Penalties	28,445	-5.0%	29,935	97.7%	15,138	2.2%	14,815	711.8%	1,825
Contract Office Return to State	1,573,186	17.7%	1,336,304	10.6%	1,208,003	1.0%	1,196,529	5.8%	1,131,450
Excess Traffic Fines	64,151	-83.6%	390,741	100.0%		-100.0%	107	100.0%	
Gaming	85,047,328	-3.1%	87,810,521	-2.7%	90,260,129	-7.5%	97,593,756	-5.0%	102,697,148
MV Commission	1,202,779	17.9%	1,020,435	5.5%	967,605	-3.4%	1,001,680	8.8%	920,573
Petroleum	2,417,687	3.1%	2,344,403	-0.8%	2,362,714	0.1%	2,360,750	-1.0%	2,384,809
Publication/Record Searches	1,175,718	-10.4%	1,312,861	-5.7%	1,392,048	2.6%	1,356,194	-1.9%	1,382,713
Rural Electric	470	-4.1%	490	-3.9%	510	10.9%	460	-4.2%	480
Storage Tank	11,567,440	3.3%	11,195,303	-0.4%	11,239,640	0.1%	11,227,662	-0.7%	11,302,684
Tire	2,339,106	2.8%	2,276,404	4.5%	2,179,408	5.1%	2,074,495	-4.9%	2,181,635
Tobacco	27,800	1.8%	27,300	1.1%	27,000	-0.4%	27,100	-0.7%	27,300
Total Collections	\$106,163,606	-2.1%	\$108,471,874	-1.9%	\$110,529,402	-6.1%	\$117,650,753	-4.2%	\$122,841,455

**DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2012-2016)**

	Fiscal Year				
	2016	2015	2014	2013	2012
Blindness Education	73,468	75,633	77,086	89,494	82,066
CDL Testing	35,939	35,546	32,455	31,791	30,712
Driver Licenses Issued					
Operator (Class F)	1,030,419	1,064,487	911,588	977,621	1,079,631
For Hire (Class E)	94,862	102,746	83,820	80,229	94,884
Commercial (Class A, B, C)	62,968	66,168	65,478	62,533	67,800
Motorcycle (Class M)	161	125	135	101	80
Identification Card Fee	195,550	188,194	183,331	269,904	257,249
Instruction Permit Fee	182,711	179,862	173,198	170,216	181,273
Organ Donor	104,634	114,802	119,050	135,927	114,559
Processing Fee	6,690	7,515	5,893	6,888	8,455
Record Inquiries (a)	304,393	311,240	292,047	304,299	317,694
Reinstatement Fee	65,663	82,869	79,227	77,327	78,901
Miscellaneous					
Address Changes	27,428	26,110	22,952	26,424	29,282
CDL Medical Certification (b)	90,087	71,488	217,939	593	
Other	2,882	2,714	3,162	2,810	2,650
Total Driver License Financial Transaction Items	<u><u>2,277,855</u></u>	<u><u>2,329,499</u></u>	<u><u>2,267,361</u></u>	<u><u>2,236,157</u></u>	<u><u>2,345,236</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-2.22%</u></u>	<u><u>2.74%</u></u>	<u><u>1.40%</u></u>	<u><u>-4.65%</u></u>	<u><u>9.90%</u></u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 34.

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

**DEPARTMENT OF REVENUE
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2012-2016)**

	Fiscal Year				
	2016	2015	2014	2013	2012
Alt. Fuel Decal	1,980	2,199	1,893	1,763	1,322
Antiterrorism	101	107	119	128	151
Blindness Education	106,945	110,128	137,134	189,588	154,589
Breast Cancer Awareness	506	548	513	199	
Certificate of Title	2,271,482	2,230,244	2,216,337	2,179,563	2,195,796
Children's Trust	3,398	3,766	3,670	4,102	3,965
Duplicate Plate	58,870	53,276	56,709	51,546	53,340
License Transfer	307,666	307,941	303,778	299,773	303,648
MV Trip Permit	73,957	71,918	69,485	60,865	69,348
Organ Donor	129,099	142,910	176,204	232,530	187,712
Plate Reservation	168,558	168,980	158,179	163,840	153,950
Processing Fee	545,402	532,064	535,977	525,508	491,921
Record Inquiries (a)	651,615	573,673	517,442	466,068	439,362
Registration	5,718,648	5,574,470	5,475,507	5,416,441	5,470,217
Renewal Penalty	484,577	486,085	493,286	488,711	483,700
Specialty Plate	6	2	3	6	3
Title Penalty	273,803	258,300	247,380	231,718	225,321
World War I	95,955	91,181	85,640		
World War II	26	114	912	4,598	4,739
Miscellaneous	484,453	482,273	570,415	610,716	359,941
Total Motor Vehicle Financial Transaction Items	<u>11,377,047</u>	<u>11,090,179</u>	<u>11,050,583</u>	<u>10,927,663</u>	<u>10,599,025</u>
Percent Increase/Decrease from Prior Year	<u>2.59%</u>	<u>0.36%</u>	<u>1.12%</u>	<u>3.10%</u>	<u>0.11%</u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 34.

**DEPARTMENT OF REVENUE
MARINE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2012-2016)**

	Fiscal Year				
	2016	2015	2014	2013	2012
Certificate of Title	75,398	73,510	72,556	70,845	77,072
Processing Fee	589,207	589,768	563,970	544,542	526,667
Registration/Decal	124,949	122,953	122,347	119,182	127,024
Miscellaneous	8,587	8,082	7,888	7,509	16,117
Total Marine Financial Transaction Items	<u>798,141</u>	<u>794,313</u>	<u>766,761</u>	<u>742,078</u>	<u>746,880</u>
Percent Increase/Decrease from Prior Year	<u>0.48%</u>	<u>3.59%</u>	<u>3.33%</u>	<u>-0.64%</u>	<u>29.46%</u>

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2012-2016)**

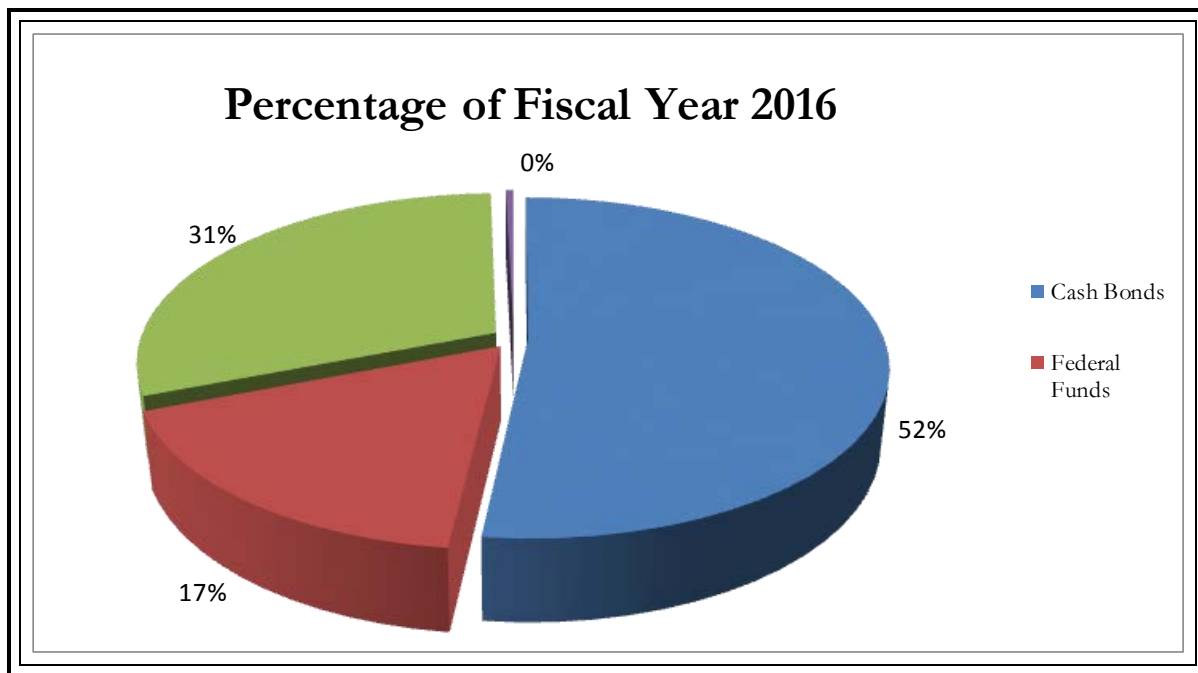
	Fiscal Year				
	2016	2015	2014	2013	2012
Certificate of Title	13,588	14,405	14,210	14,639	16,282
Registration/Decal	22,679	23,415	24,458	25,284	26,329
Miscellaneous/Penalties	3,159	3,217	3,254	2,882	3,714
Total All-Terrain Vehicle Financial Transaction Items	<u>39,426</u>	<u>41,037</u>	<u>41,922</u>	<u>42,805</u>	<u>46,325</u>
Percent Increase/Decrease from Prior Year	<u>-3.93%</u>	<u>-2.11%</u>	<u>-2.06%</u>	<u>-7.60%</u>	<u>-7.08%</u>

OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

	FY16 Amount Collected	FY15 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$8,020,417	\$8,693,952	-7.7 %
Federal Funds	2,667,353	2,509,680	6.3
Interest	1,322	11	11918.2
Recycling Receipts	689	7,548	-90.9
Refunds/Rebates	6,856	615,697	-98.9
Unclaimed Property	55,811	171,807	-67.5
All Other Miscellaneous Receipts	4,717,618	4,575,472	3.1
Total Other Receipts	\$15,470,066	\$16,574,167	-6.7 %

*All Other Miscellaneous Receipts includes cancelled checks of \$4.2 million and \$4.5 million in Fiscal Years 2016 and 2015 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2016

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 2016**

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
Collections							
Collections	\$ 3,295,071	46,841,392	30,089,835	6,683,238	19,981,404	64,151	2,706,423,487
Interest	(270)	180	14,798	83,467	1,881	(2)	32,546
Total Collections	<u>\$ 3,294,801</u>	<u>46,841,572</u>	<u>30,104,633</u>	<u>6,766,705</u>	<u>19,983,285</u>	<u>64,149</u>	<u>2,706,456,033</u>
Disbursements							
Political Subdivisions	\$	5,011,502		8,178,068	18,968,003	390,741	
General Revenue	1,833,823	50,529	12,897,467	46,094			
Other State Funds	330,438	41,170,009		27,380			
Refunds to Taxpayers		6,422		66,285	122,814		
Transfers to Other Non-State Funds			17,708,766				
Protested Taxes and Interest							
Other Entities							2,704,730,345
Total Disbursements	<u>\$ 2,164,261</u>	<u>46,238,462</u>	<u>30,606,233</u>	<u>8,317,827</u>	<u>19,090,817</u>	<u>390,741</u>	<u>2,704,730,345</u>
Collections Over (Under) Disbursements	\$ 1,130,540	603,110	(501,600)	(1,551,122)	892,468	(326,592)	1,725,688
Beginning Balance July 1, 2015	802,357	287,569	1,987,087	9,544,617	1,090,621	390,747	14,332,598
Ending Total Assets	<u>\$ 1,932,897</u>	<u>890,679</u>	<u>1,485,487</u>	<u>7,993,495</u>	<u>1,983,089</u>	<u>64,155</u>	<u>16,058,286</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	\$ 46,653,682	269,420,216	1,049,208,181	444,231,746	3,257,015,882	7,879,908,285
Interest	125,725	39,312	14,379	892	467,797	780,705
Total Collections	<u>\$ 46,779,407</u>	<u>269,459,528</u>	<u>1,049,222,560</u>	<u>444,232,638</u>	<u>3,257,483,679</u>	<u>7,880,688,990</u>
Disbursements						
Political Subdivisions	\$ 31,447,432	270,172,669		78,478,455	2,932,445,047	3,345,091,917
General Revenue	4,513,335		25,849,992		35,992,287	81,183,527
Other State Funds			607,918,469	366,109,178		1,015,555,474
Refunds to Taxpayers	3,248,171		2,230,268		1,916	5,675,876
Transfers to Other Non-State Funds			403,918,162			421,626,928
Protested Taxes and Interest					251,512	251,512
Other Entities						2,704,730,345
Total Disbursements	<u>\$ 39,208,938</u>	<u>270,172,669</u>	<u>1,039,916,891</u>	<u>444,587,633</u>	<u>2,968,690,762</u>	<u>7,574,115,579</u>
Collections Over (Under) Disbursements	\$ 7,570,469	(713,141)	9,305,669	(354,995)	288,792,917	306,573,411
Beginning Balance July 1, 2015	44,021,095	28,787,967	17,659,705	8,164,062	32,351,827	159,420,252
Ending Total Assets	<u>\$ 51,591,564</u>	<u>28,074,826</u>	<u>26,965,374</u>	<u>7,809,067</u>	<u>321,144,744</u>	<u>465,993,663</u>

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

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2016

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, 2016**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)
Adair County	\$	12,046			80,573	667,841	3,181,323	285,329		46,591	4,273,703
Andrew County		12,258			396	741,436	1,814,072	284,012		46,873	2,899,047
Atchison County		29,076			81	627,613	1,202,722	145,075		52,459	2,057,026
Audrain County		82,996			21,401	893,891	4,931,106			45,310	5,974,704
Barry County		46,728			13,690	1,361,538	6,231,885				7,653,841
Barton County		75,556			1,262	705,301	1,076,258			50,035	1,908,412
Bates County		76,861			1,157	982,514	1,352,149	176,372		47,689	2,636,742
Benton County					3,194	823,991	2,629,484	121,492		40,468	3,618,629
Bollinger County					13	584,799	1,116,920	81,062		48,613	1,831,407
Boone County		21,213	23,936		205,452	1,747,393	49,685,131				51,683,125
Buchanan County		41,827			196,500	620,738	18,671,291	1,970,126		22,972	21,523,454
Butler County		54,343			26,038	1,221,562	6,641,065			35,671	7,978,679
Caldwell County		53,791			10,578	591,148	1,051,594	112,998		50,821	1,870,930
Callaway County					29,795	1,722,159	3,737,163			35,248	5,524,365
Camden County		4,819			50,138	2,970,462	10,813,826	471,331		3,658	14,314,234
Cape Girardeau County		47,186			187,181	1,049,472	14,611,509	713,968		17,929	16,627,245
Carroll County		112,377			30,433	851,204	929,039	117,137			2,040,190
Carter County					45,343	344,035	824,222			51,529	1,265,129
Cass County		74,181			11,623	1,442,512	21,413,456	2,882,404		6,127	25,830,303
Cedar County					19,418	628,336	1,090,960			48,013	1,786,727
Chariton County		62,652			660	817,208	1,244,549	176,996			2,302,065
Christian County		9,261			44,600	1,487,735	11,914,796			8,290	13,464,682
Clark County		36,527			10,415	526,770	1,382,170			50,983	2,006,865
Clay County		137,069			277,907	915,012	30,132,456	4,154,120			35,616,564
Clinton County					21,637	702,045	1,218,679	130,083			2,072,444
Cole County		45,611	1,126,967		390,958	1,176,608	18,261,562	1,466,861		22,612	22,491,179
Cooper County		46,587			14,759	586,200	3,260,906	307,178			4,215,630
Crawford County		72,701		5,000	31,440	720,479	3,650,331			44,008	4,523,959
Dade County		34,576			3,220	573,731	904,974	80,102		50,998	1,647,601
Dallas County					40,116	723,819	2,631,581			46,756	3,442,272
Daviess County		12,317			4,328	710,452	1,008,133	81,950		49,834	1,867,014
DeKalb County			4,733		28,238	670,247	1,410,927	103,787		50,659	2,268,591
Dent County					322	672,678	1,877,795			48,367	2,599,162
Douglas County					2,113	720,238	1,002,301			48,313	1,772,965
Dunklin County		20,296			54,565	852,250	2,972,559	217,575		43,357	4,160,602

See pages 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, 2016**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)
(continued from previous page)											
Franklin County	\$	87,720			85,881	2,274,052	21,696,882			3,787	24,148,322
Gasconade County		18,545			24,658	587,576	2,519,867				3,150,646
Gentry County					49,661	530,229	536,878	37,113			1,153,881
Greene County		106,301	206,877		767,912	3,650,141	65,532,142				70,263,373
Grundy County		48,197			17,068	469,347	1,494,956				2,029,568
Harrison County					19,436	770,953	1,549,495	86,876			2,426,760
Henry County		21,942			29,925	820,097	3,378,821	204,400		46,024	4,501,209
Hickory County					25,887	487,852	1,045,782			48,724	1,608,245
Holt County		55,166			1,729	502,646	814,529	344,449			1,718,519
Howard County		16,688			90,503	413,982	1,632,124	138,278			2,291,575
Howell County		49,654			58,987	1,236,672	4,909,840			40,162	6,295,315
Iron County		50,665			5,276	442,516	861,374			51,001	1,410,832
Jackson County	2,176,581	175,487	149,575	19,313	2,968,451	1,045,719	114,931,554				121,466,680
Jasper County		107,676			59,222	1,459,035	17,845,608			1,441	19,472,982
Jefferson County		82,984			167,335	4,332,822	39,041,389				43,624,530
Johnson County		42,027			57,073	1,456,793	11,610,345	844,910		33,883	14,045,031
Knox County		20,720			45,273	492,454	651,562	50,685		52,711	1,313,405
Laclede County		41,991			24,531	883,251	4,937,303			40,768	5,927,844
Lafayette County		90,458			20,852	869,814	4,102,258	429,453		40,519	5,553,354
Lawrence County		68,881			81,105	1,090,331	3,874,843	307,369		39,205	5,461,734
Lewis County		25,409			72,242	479,499	1,770,184	315,445		50,659	2,713,438
Lincoln County		24,586			100,351	1,188,367	8,940,587			27,853	10,281,744
Linn County		40,440			21,758	654,033	2,027,179	111,130		49,210	2,903,750
Livingston County		42,473			97,200	595,021	1,617,620	109,571		49,810	2,511,695
Macon County		82,526			42,984	849,715	2,957,059	317,796		47,782	4,297,862
Madison County					2,043	358,411	2,274,660			49,393	2,684,507
Maries County					109	470,987	932,289	68,952			1,472,337
Marion County		61,289			61,929	597,136	5,689,215	531,805		43,639	6,985,013
McDonald County		24,645			11,552	777,548	5,409,699			45,424	6,268,868
Mercer County		25,385			334	412,807	706,612	86,622			1,231,760
Miller County					12,678	905,083	3,997,158	175,409		41,275	5,131,603
Mississippi County					12,856	420,191	1,759,000			49,267	2,241,314
Moniteau County		45,317			11,031	572,438	1,292,512	128,984			2,050,282
Monroe County		53,626			90	675,530	576,103	52,881		50,053	1,408,283
Montgomery County		31,062			193	621,196	2,411,345			48,943	3,112,739

See pages 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, 2016**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)
(continued from previous page)											
Morgan County	\$	7,804			31,601	1,328,569	2,404,907	108,681		38,134	3,919,696
New Madrid County		71,126			58,276	866,113	3,982,263			47,092	5,024,870
Newton County		77,260		14,712	37,101	1,254,212	8,648,091			29,647	10,061,023
Nodaway County					30,426	1,160,148	3,590,264	506,629		45,841	5,333,308
Oregon County		16,782			664	536,453	1,360,079			49,672	1,963,650
Osage County		27,959			58	598,320	1,920,965	231,371		48,523	2,827,196
Ozark County					2,653	706,252	1,280,340				1,989,245
Pemiscot County		42,062			18,473	611,583	3,553,231			48,760	4,274,109
Perry County		41,463			31,613	637,568	4,954,849	393,721		45,439	6,104,653
Pettis County		30,498			81,712	1,131,731	6,253,811	543,510		36,871	8,078,133
Phelps County		37,232			53,258	927,366	6,450,832			38,854	7,507,542
Pike County		71,126			78,223	625,697	3,660,673			47,170	4,482,889
Platte County		46,269			224,365	1,597,725	24,599,410	4,247,761		5,827	30,721,357
Polk County					4,457	940,728	4,295,794			41,497	5,282,476
Pulaski County		38,924			552,974	807,697	3,405,186				4,804,781
Putnam County		17,629			3	535,427	891,751	50,708		51,448	1,546,966
Ralls County		33,013			61	580,288	2,392,299	244,942			3,250,603
Randolph County		71,831			58,331	871,244	3,507,819	448,610		44,974	5,002,809
Ray County		111,484			7,792	791,397	2,637,461	545,441		44,503	4,138,078
Reynolds County					7	837,231	652,696			51,616	1,541,550
Ripley County					33,995	468,330	1,463,995			48,286	2,014,606
St. Charles County		71,032		50,895	627,732	3,866,193	95,759,144	8,115,182			108,490,178
St. Clair County		7,063			12,212	648,901	338,230			49,306	1,055,712
St. Francois County		45,482		44,038	65,172	862,767	12,665,115			24,205	13,706,779
St. Louis County	953,935	144,766	833,666	231,716	11,790,173	11,459,975	512,051,593		10,638,703		548,104,527
Ste. Genevieve County		59,667			25,514	762,842	3,865,141			44,740	4,757,904
Saline County		85,099			17,743	808,685	3,560,028	344,776		45,541	4,861,872
Schuyler County					3,826	305,443	710,544			53,080	1,072,893
Scotland County		11,976			12,473	480,759	636,560	43,166		52,444	1,237,378
Scott County		44,025			121,268	535,031	3,894,144	393,910		37,765	5,026,143
Shannon County					731	645,182	567,076				1,212,989
Shelby County		29,017			5,940	608,122	800,149	67,344		51,979	1,562,551
Stoddard County		75,874			28,430	1,127,045	2,838,782			40,873	4,111,004
Stone County		30,838			5,768	1,341,896	7,988,469	249,146			9,616,117
Sullivan County		21,154			721	525,828	1,329,524	144,618		51,550	2,073,395

See pages 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, 2016**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)	
(continued from previous page)												
Taney County	\$	21,636			56,163	1,302,577	25,267,386				26,647,762	
Texas County		20,661			6,128	1,015,895	3,988,925			43,741	5,075,350	
Vernon County		112,306			24,316	1,004,817	2,166,476			46,174	3,354,089	
Warren County		21,413		25,068	75,158	757,275	4,330,263	259,642		36,592	5,505,411	
Washington County		54,860			48,681	586,817	4,369,512	208,874		42,292	5,311,036	
Wayne County		38,007			95	576,313	1,493,739	6,544		48,148	2,162,846	
Webster County		57,516			4,836	985,230	6,695,581			37,729	7,780,892	
Worth County					213	243,540	265,919	14,977		53,992	578,641	
Wright County		32,801			13,643	710,058	2,334,485			46,381	3,137,368	
TOTALS	\$	3,130,516	4,492,370	2,345,754	390,742	21,160,638	114,802,931	1,371,031,169	35,591,639	10,638,703	3,636,402	1,567,220,864

- (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.
- (c) See page 108 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 32 for a description of excess traffic fines.
- (e) See page 108 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (f) See pages 8, 25, and 28 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.
- (g) 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.
- (h) See page 13 for a description of local sales tax.
- (i) See page 13 for a description of local option use tax.
- (j) See page 16 and 32 for a description of riverboat gaming gross receipt tax and admission fees.
- (k) See page 106 for a description of Statutory County Recorder's Fees.
- (l) 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 8 and 13, 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 25, 26, and 28 through 31.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2016

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, 2016**

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	\$			66,004	475,458			541,462
Advance				53,016	369,693	21,410		444,119
Agency				26,921	0			26,921
Airport Drive				27,472	476,506			503,978
Alba				21,844	10,303			32,147
Albany				68,091	355,404			423,495
Aldrich				3,149	0			3,149
Alexandria				6,258	10,256			16,514
Allendale				2,086	7,707			9,793
Allenville				4,566	0			4,566
Alma				15,822	0			15,822
Altamount				8,029	0			8,029
Altenburg				13,854	0			13,854
Alton				34,281	264,486			298,767
Amazonia				12,280	0			12,280
Amity				2,125	0			2,125
Amoret				7,478	0			7,478
Amsterdam				9,525	13,480			23,005
Anderson				77,182	400,931			478,113
Annada				1,141	0			1,141
Annapolis				13,579	67,991			81,570
Anniston				9,131	0			9,131
Appleton City				44,357	267,556			311,913
Arbela				1,614	0			1,614
Arbyrd				20,034	88,588			108,622
Arcadia				23,930	83,619			107,549
Archie				46,050	139,838			185,888
Arcola				2,165	0			2,165
Argyle				6,376	11,504			17,880
Arkoe				2,676	0			2,676

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, 2016**

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	\$			11,178	0			11,178
Arnold				818,976	7,666,154			8,485,130
Arrow Point Village				3,385	0			3,385
Arrow Rock				2,204	25,884			28,088
Asbury				8,147	12,249			20,396
Ash Grove				57,936	202,355	17,771		278,062
Ashland				145,903	701,491			847,394
Atlanta				15,153	16,457			31,610
Augusta				9,958	54,606			64,564
Aurora				295,505	2,535,529	135,990		2,967,024
Auxvasse				38,690	151,225			189,915
Ava				117,801	1,112,952	53,932		1,284,685
Avilla				4,920	0			4,920
Avondale				17,318	19,027			36,345
Bagnell				3,660	9,032			12,692
Bakersfield				9,682	14,400			24,082
Baldwin Park				3,621	0			3,621
Ballwin	90,457			1,196,662	3,254,156			4,541,275
Baring				5,195	0			5,195
Barnard				8,698	0			8,698
Barnett				7,990	0			7,990
Bates City				8,619	98,342	21,058		128,019
Battlefield				220,015	377,721			597,736
Bell City				17,633	20,346			37,979
Bella Villa	2,169			28,692	48,739	9,206		88,806
Belle				60,809	273,903			334,712
Bellefontaine Neigh.	32,310			427,435	726,076			1,185,821
Bellerive	559			7,399	37,263			45,221
Bellflower				15,468	26,734			42,202
Bel-Nor	4,460			58,999	100,220	18,929		182,608

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, 2016**

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	\$ 8,143			107,725	494,366			610,234
Belton				909,816	9,707,403			10,617,219
Benton				33,967	94,008			127,975
Benton City				4,093	0			4,093
Berger				8,698	11,669			20,367
Berkeley	26,711			353,362	2,156,583			2,536,656
Bernie				77,064	194,878			271,942
Bertrand				32,313	26,638			58,951
Bethany				129,569	1,384,103			1,513,672
Bethel				4,802	9,970			14,772
Beverly Hills	1,708			22,592	42,132			66,432
Bevier				28,259	112,044			140,303
Big Lake				6,258	0			6,258
Bigelow				1,063	0			1,063
Billings				40,736	121,573			162,309
Birch Tree				26,724	108,683			135,407
Birmingham				7,203	6,944			14,147
Bismarck				60,848	119,558			180,406
Blackburn				9,800	8,631			18,431
Black Jack	20,615			272,716	463,258	87,497		844,086
Blackwater				6,376	17,812			24,188
Blairstown				3,818	3,076			6,894
Bland				21,214	114,121			135,335
Blodgett				8,383	0			8,383
Bloomfield				76,080	153,681	23,886		253,647
Bloomsdale				20,506	146,284			166,790
Blue Eye				6,573	47,335			53,908
Blue Springs				2,069,284	16,459,372			18,528,656
Blythedale				7,596	0			7,596
Bogard				6,455	0			6,455

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, 2016**

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	\$			7,360	0			7,360
Bolivar				406,379	4,855,996			5,262,375
Bonne Terre				270,158	956,420			1,226,578
Boonville				327,425	2,687,792		3,533,789	6,549,006
Bosworth				12,004	0			12,004
Bourbon				64,233	286,139			350,372
Bowling Green				209,939	1,916,844			2,126,783
Bragg City				5,864	0			5,864
Brandsville				6,337	0			6,337
Branson				414,054	17,149,452			17,563,506
Branson West				18,813	1,818,948			1,837,761
Brashear				10,745	8,172			18,917
Braymer				34,557	64,164			98,721
Breckenridge				15,074	6,662			21,736
Breckenridge Hills	36,321			186,796	139,782	59,931		422,830
Brentwood	38,197			317,034	7,595,809			7,951,040
Bridgeton	34,363			454,593	5,838,242			6,327,198
Brimson				2,480	0			2,480
Bronaugh				9,800	0			9,800
Brookfield				178,767	1,721,673	89,741		1,990,181
Brookline Station					499			499
Brooklyn Heights				3,936	0			3,936
Browning				10,430	17,592	2,406		30,428
Brownington				4,211	0			4,211
Brumley				3,582	4,266			7,848
Brunswick				33,770	199,011			232,781
Bucklin				18,380	35,591	1,959		55,930
Buckner				121,067	410,288	42,403		573,758
Buffalo				121,382	1,043,792			1,165,174
Bull Creek Village				23,733	19,646			43,379

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, 2016**

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	\$			13,933	8,157			22,090
Bunker				16,019	52,336			68,355
Burlington Junct.				21,136	0			21,136
Butler				166,054	1,880,993			2,047,047
Butterfield				18,499	5,705			24,204
Byrnes Mill				109,456	212,268			321,724
Cabool				84,464	468,889			553,353
Cainsville				11,414	6,393			17,807
Cairo				11,493	0			11,493
Caledonia				5,117	28,562			33,679
Calhoun				18,459	35,523			53,982
California				168,376	789,273	36,974		994,623
Callao				11,493	7,275			18,768
Calverton Park	3,847			50,891	86,447			141,185
Camden				7,517	0			7,517
Camden Point				18,656	0			18,656
Camdenton				146,336	3,197,645			3,343,981
Cameron				390,950	3,035,004			3,425,954
Campbell				78,402	158,456			236,858
Canalou				13,303	0			13,303
Canton				93,556	428,588			522,144
Cape Girardeau				1,493,309	28,271,693		3,203,469	32,968,471
Cardwell				28,063	22,174			50,237
Carl Junction				293,025	717,051			1,010,076
Carrollton				148,933	712,998			861,931
Cartersville				74,427	152,988	16,609		244,024
Carthage				565,899	5,971,586			6,537,485
Caruthersville				242,764	836,566		1,665,019	2,744,349
Carytown				10,666	0			10,666
Cassville				128,545	2,269,153			2,397,698

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, 2016**

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	\$			2,637	0			2,637
Cedar Hill Lakes				9,328	0			9,328
Center				19,994	49,519			69,513
Centertown				10,942	21,114			32,056
Centerview				10,509	0			10,509
Centerville				7,517	6,016			13,533
Centralia				158,497	816,477			974,974
Chaffee				116,305	376,391			492,696
Chain of Rocks				3,660	0			3,660
Chain-O-Lakes				4,959	0			4,959
Chamois				15,586	20,939			36,525
Champ	39			512	0			551
Charlack	4,055			53,646	91,127			148,828
Charleston				234,066	6,941,530			7,175,596
Chesterfield	141,273			1,868,909	7,197,929			9,208,111
Chilhowee				12,792	13,808			26,600
Chillicothe				374,498	4,369,319	69,665		4,813,482
Chula				8,265	0			8,265
Clarence				31,999	91,287			123,286
Clark				11,729	14,360	13,189		39,278
Clarksburg				13,146	6,847			19,993
Clarksdale				10,666	12,608			23,274
Clarkson Valley	7,831			103,592	0			111,423
Clarksville				17,396	27,247			44,643
Clarkton				50,694	67,686			118,380
Claycomo				56,283	456,072			512,355
Clayton	100,488			627,338	3,728,072			4,455,898
Clearmont				6,691	0			6,691
Cleveland				26,016	108,792			134,808
Clever				84,188	367,073			451,261

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, 2016**

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	\$			1,574	0			1,574
Clifton Hill				4,487	0			4,487
Climax Springs				2,865	5,070			7,935
Clinton				354,543	4,014,230	255,468		4,624,241
Clyde				3,227	0			3,227
Cobalt City				8,895	0			8,895
Coffey				6,533	0			6,533
Cole Camp				44,121	203,035	13,935		261,091
Collins				6,258	72,593	4,906		83,757
Columbia				4,270,419	48,368,103			52,638,522
Commerce				2,637	0			2,637
Conception Junct.				7,793	0			7,793
Concordia				96,429	692,925			789,354
Coney Island				2,952	0			2,952
Conway				31,015	151,983			182,998
Cool Valley	3,558			47,073	72,439			123,070
Cooter				18,459	0			18,459
Corder				15,901	13,692	5,140		34,733
Corning				590	0			590
Cosby				4,880	0			4,880
Cottleville				121,028	1,423,591			1,544,619
Country Club Village				96,389	90,791			187,180
Country Club Hills	3,790			50,143	142,059			195,992
Country Life Acres	220			2,913	0			3,133
Cowgill				7,399	0			7,399
Craig				9,761	12,554			22,315
Crane				57,542	201,033	11,352		269,927
Creighton				13,736	13,598			27,334
Crestwood	35,438			468,841	2,919,548			3,423,827
Creve Coeur	53,056			701,884	2,051,216			2,806,156

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, 2016**

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	\$			43,688	161,514			205,202
Cross Timbers				8,501	0			8,501
Crystal City				191,086	1,844,025			2,035,111
Crystal Lake Park	1,398			18,499	31,423			51,320
Crystal Lakes				14,090	8,449			22,539
Cuba				132,088	1,477,621			1,609,709
Curryville				8,856	7,427			16,283
Dadeville				9,210	0			9,210
Dalton				669	0			669
Dardenne Prairie				452,389	1,715,731			2,168,120
Darlington				4,762	0			4,762
Dearborn				19,522	62,354			81,876
Deepwater				17,042	18,892			35,934
Deerfield				3,188	0			3,188
DeKalb				8,659	0			8,659
Dellwood	14,950			197,777	489,540			702,267
Delta				17,239	29,150			46,389
Dennis Acres				2,991	0			2,991
Denver				1,535	0			1,535
Des Arc				6,966	0			6,966
Desloge				198,919	2,805,368			3,004,287
De Soto				251,896	1,998,902			2,250,798
Des Peres	24,911			329,550	6,862,919	658,905		7,876,285
De Witt				4,880	0			4,880
Dexter				309,517	3,003,459	128,689		3,441,665
Diamond				35,502	286,295			321,797
Diehlstadt				6,337	0			6,337
Diggins				11,768	11,501			23,269
Dixon				60,967	261,459			322,426
Doniphan				78,599	1,018,270			1,096,869

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, 2016**

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	\$			24,796	79,112			103,908
Dover				4,054	0			4,054
Downing				13,185	0			13,185
Drexel				37,981	222,920			260,901
Dudley				9,131	50,980			60,111
Duenweg				44,121	236,065			280,186
Duquesne				69,389	557,007			626,396
Dutchtown				3,700	4,106			7,806
Eagleville				12,437	364,790			377,227
East Lynne				11,926	16,682			28,608
Easton				9,210	10,255			19,465
East Prairie				125,003	652,910			777,913
Edgar Springs				8,187	27,547			35,734
Edgerton				21,490	22,062			43,552
Edina				46,286	139,687			185,973
Edmundson	2,481			32,825	1,015,579	7,873		1,058,758
Eldon				179,751	1,887,669			2,067,420
El Dorado Springs				141,416	872,546			1,013,962
Ellington				38,847	439,369			478,216
Ellisville	27,172			359,463	2,807,652			3,194,287
Ellsinore				17,554	128,992			146,546
Elmer				3,149	0			3,149
Elmira				1,968	0			1,968
Elmo				6,612	0			6,612
Elsberry				76,120	249,335	14,493		339,948
Emerald Beach				8,974	0			8,974
Eminence				23,615	226,958			250,573
Emma				9,171	15,966			25,137
Eolia				20,545	38,770			59,315
Essex				18,577	12,692	2,966		34,235

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, 2016**

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	\$			2,440	0			2,440
Eureka	30,314			401,026	2,547,485			2,978,825
Everton				12,555	26,979			39,534
Ewing				17,947	28,778			46,725
Excelsior Estates				5,786	0			5,786
Excelsior Springs				436,252	5,998,985	442,755		6,877,992
Exeter				30,385	22,215			52,600
Fairfax				25,111	30,636	5,043		60,790
Fair Grove				54,827	360,632			415,459
Fair Play				18,695	40,596			59,291
Fairview				15,074	12,073			27,147
Farber				12,673	10,261			22,934
Farley				10,587	0			10,587
Farmington				639,185	7,922,588			8,561,773
Fayette				105,796	265,653	25,546		396,995
Fenton	11,966			158,301	4,129,988			4,300,255
Ferguson	63,082			834,523	3,128,475			4,026,080
Ferrelview				17,751	17,423			35,174
Festus				456,640	6,471,579			6,928,219
Fidelity				10,115	0			10,115
Fillmore				7,242	0			7,242
Fisk				13,461	30,689			44,150
Fleming				5,038	0			5,038
Flemington				5,825	0			5,825
Flint Hill				20,663	76,217			96,880
Flordell Hills	2,446			32,353	54,957	10,380		100,136
Florissant	155,179			2,052,871	7,195,562			9,403,612
Foley				6,337	4,668			11,005
Fordland				31,487	43,529			75,016
Forest City				10,548	8,704			19,252

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, 2016**

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	\$			19,876	553,604	67,471		640,951
Forsyth				88,754	861,731			950,485
Fortescue				1,259	0			1,259
Foster				4,605	0			4,605
Fountain N' Lakes				6,494	0			6,494
Frankford				12,713	12,230			24,943
Franklin				3,739	3,380			7,119
Fredericktown				156,844	1,429,266			1,586,110
Freeburg				17,200	115,186			132,386
Freeman				18,971	35,276			54,247
Freistatt				6,415	0			6,415
Fremont Hills				32,510	36,456	4,373		73,339
Frohna				9,997	0			9,997
Frontenac	10,359			137,047	2,610,112			2,757,518
Fulton				503,398	3,224,408			3,727,806
Gainesville				30,424	268,002			298,426
Galena				17,318	37,779			55,097
Gallatin				70,295	314,582	29,774		414,651
Galt				9,958	0			9,958
Garden City				64,627	247,553			312,180
Gasconade				8,777	2,280			11,057
Gentry				2,834	0			2,834
Gerald				52,937	291,111			344,048
Gerster				984	384			1,368
Gibbs				4,211	0			4,211
Gideon				43,019	37,953			80,972
Gilliam				7,754	5,617			13,371
Gilman City				15,074	27,587			42,661
Gladstone				1,000,105	8,745,271	473,453		10,218,829
Glasgow				43,413	182,396	28,702		254,511

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2016**

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	\$			21,450	0			21,450
Glenallen				3,345	0			3,345
Glendale	17,628			233,200	552,845	74,819		878,492
Glen Echo Park	476			6,297	0			6,773
Glenwood				7,714	0			7,714
Golden City				30,109	82,489			112,598
Goodman				49,120	80,854			129,974
Gordonville				15,389	13,432			28,821
Gower				60,061	111,813	16,671		188,545
Graham				6,730	0			6,730
Grain Valley				505,917	2,134,488			2,640,405
Granby				83,991	283,867			367,858
Grand Falls Plaza				4,487	0			4,487
Grandin				9,564	18,540			28,104
Grand Pass				2,598	0			2,598
Grandview				963,304	6,317,963			7,281,267
Granger				1,338	0			1,338
Grant City				33,809	165,932			199,741
Grantwood	2,568			33,967	151,096	10,898		198,529
Gravois Mills				5,668	44,165			49,833
Green Castle				10,824	2,672			13,496
Green City				25,859	56,463			82,322
Greendale	1,937			25,622	53,244			80,803
Greenfield				53,961	175,934			229,895
Green Park	7,801			103,198	484,163			595,162
Green Ridge				18,735	40,129			58,864
Greentop				17,396	40,191			57,587
Greenville				20,112	96,375			116,487
Greenwood				205,492	472,915			678,407
Guilford				3,345	0			3,345

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**DEPARTMENT OF REVENUE
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FOR YEAR ENDED JUNE 30, 2016**

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	\$			4,644	0			4,644
Hale				16,491	54,218			70,709
Half Way				6,809	14,783			21,592
Hallsville				58,684	109,969			168,653
Halltown				6,809	0			6,809
Hamilton				71,200	389,647			460,847
Hanley Hills	6,251			82,693	140,468			229,412
Hannibal				705,150	7,028,948	373,842		8,107,940
Hardin				22,395	23,913			46,308
Harris				2,401	0			2,401
Harrisburg				10,469	31,113			41,582
Harrisonville				394,335	4,088,704			4,483,039
Hartsburg				4,054	5,393			9,447
Hartville				24,127	106,207			130,334
Harwood				1,850	0			1,850
Hawk Point				26,331	56,173			82,504
Hayti				115,675	897,896			1,013,571
Hayti Heights				24,638	12,359			36,997
Haywood City				8,108	0			8,108
Hazelwood	76,471			1,011,637	7,012,739	1,324,502		9,425,349
Henrietta				14,523	19,417			33,940
Herculaneum				136,496	1,421,398			1,557,894
Hermann				95,681	1,022,977			1,118,658
Hermitage				18,380	209,064	12,282		239,726
Higbee				22,356	36,842			59,198
Higginsville				188,804	1,426,309			1,615,113
High Hill				7,675	9,518			17,193
Highlandville				35,856	85,710			121,566
Hillsboro				111,031	482,538			593,569
Hillsdale	4,397			58,172	98,816			161,385

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, 2016**

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	\$			2,204	0			2,204
Holcomb				24,993	42,743			67,736
Holden				88,636	410,168	30,489		529,293
Holland				9,013	0			9,013
Holliday				5,392	0			5,392
Hollister				174,202	2,280,417			2,454,619
Holt				17,593	177,514			195,107
Holts Summit				127,798	1,035,367	278,838		1,442,003
Homestead				7,281	0			7,281
Homestown				5,943	997			6,940
Hopkins				20,939	27,253			48,192
Hornersville				26,095	22,559			48,654
Houston				81,905	1,174,251			1,256,156
Houston Lake				9,249	0			9,249
Houstonia				8,659	0			8,659
Howardville				15,074	4,890	379		20,343
Hughesville				7,203	0			7,203
Humansville				41,248	96,944			138,192
Hume				13,224	29,659			42,883
Humphreys				4,644	0			4,644
Hunnewell				7,242	6,543			13,785
Huntleigh	994			13,146	0			14,140
Huntsdale				1,220	216			1,436
Huntsville				61,557	111,846	9,332		182,735
Hurdland				6,415	0			6,415
Hurley				7,006	6,107			13,113
Iatan				1,771	0			1,771
Iberia				28,968	232,200			261,168
Independence				4,598,277	43,244,994			47,843,271
Indian Point				20,781	338,947			359,728

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, 2016**

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	\$			21,726	44,879			66,605
Ionia				3,463	0			3,463
Irondale				17,515	15,221			32,736
Iron Mtn. Lake				29,007	20,404			49,411
Ironton				57,464	457,824			515,288
Jackson				541,497	4,413,152			4,954,649
Jacksonville				5,943	0			5,943
Jameson				5,235	0			5,235
Jamesport				20,624	94,236			114,860
Jamestown				15,192	0			15,192
Jane					10,371			10,371
Jasper				36,643	124,117			160,760
Jefferson City				1,695,534	21,604,578			23,300,112
Jennings	43,771			579,045	1,628,854			2,251,670
Jerico Springs				8,974	0			8,974
Jonesburg				30,227	118,483			148,710
Joplin				1,998,359	36,702,082			38,700,441
Josephville				14,799	18,226			33,025
Junction City				12,870	0			12,870
Kahoka				81,787	275,669			357,456
Kansas City				18,096,621	234,252,898	38,664,202	13,403,094	304,416,815
Kearney				329,865	2,727,845			3,057,710
Kelso				23,064	139,054			162,118
Kennett				430,269	4,175,884			4,606,153
Keytesville				18,538	33,471			52,009
Kidder				12,713	8,539			21,252
Kimberling City				94,461	720,392	45,449		860,302
Kimmswick				6,179	79,619			85,798
King City				39,870	193,038			232,908
Kingdom City				5,038	606,856			611,894

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, 2016**

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	\$			13,697	0			13,697
Kingsville				10,587	0			10,587
Kinloch	887			11,729	21,887			34,503
Kirbyville				8,147	19,109			27,256
Kirksville				688,974	6,061,601	453,422		7,203,997
Kirkwood	81,936			1,083,939	5,430,187	347,765		6,943,827
Knob Noster				106,623	402,163	37,866		546,652
Knox City				8,501	0			8,501
Koshkonong				8,344	26,354			34,698
La Belle				25,977	41,841			67,818
Laclede				13,579	9,638			23,217
Ladonia				20,191	106,929			127,120
Ladue	25,351			335,375	1,899,619			2,260,345
La Grange				36,643	48,785		1,721,454	1,806,882
Lake Annette				3,936	0			3,936
Lake Lafayette				12,870	0			12,870
Lake Lotawana				76,316	301,611			377,927
Lake Mykee				13,775	0			13,775
Lake Ozark				62,423	2,962,708			3,025,131
Lake St. Louis				572,472	6,587,036			7,159,508
Lakeshire	4,260			56,362	95,740			156,362
Lake Tapawingo				28,732	0			28,732
Lake Tekakwitha				9,997				9,997
Lake Waukomis				34,242	0			34,242
Lake Winnebago				44,515	30,838			75,353
Lamar				178,374	1,469,486			1,647,860
Lamar Heights				7,006	44,273			51,279
La Monte				44,869	93,771			138,640
Lanagan				16,491	18,434			34,925
Lancaster				28,653	77,423			106,076

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, 2016**

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	\$			53,764	165,005			218,769
Laredo				7,793	0			7,793
La Russell				4,487	0			4,487
Lathrop				82,102	228,639			310,741
Laurie				37,194	774,464			811,658
Lawson				97,334	377,991			475,325
Leadington				16,609	454,963	46,639		518,211
Leadwood				50,458	58,538			108,996
Leasburg				13,303	0			13,303
Leawood				26,843	23,854			50,697
Lebanon				569,678	7,144,879			7,714,557
Lee's Summit				3,595,969	34,886,912			38,482,881
Leeton				22,277	49,274			71,551
Leonard				2,401	0			2,401
Leslie				6,730	0			6,730
Levasy				3,267	3,144			6,411
Lewis & Clark Village				5,195	0			5,195
Lewistown				21,017	67,333			88,350
Lexington				186,009	920,148			1,106,157
Liberal				29,873	44,163			74,036
Liberty				1,147,267	13,008,532			14,155,799
Licking				122,957	556,722			679,679
Lillbourn				46,837	64,425	2,689		113,951
Lincoln				46,837	155,048	20,625		222,510
Linn				57,424	237,408			294,832
Linn Creek				9,603	285,939	44,198		339,740
Linneus				10,942	0			10,942
Livonia				2,913	0			2,913
Loch Lloyd Village				23,615	0			23,615
Lock Springs				2,243	0			2,243

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, 2016**

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	\$			36,840	84,597	7,991		129,428
Lohman				6,415	0			6,415
Loma Linda				28,535	28,977			57,512
Lone Jack				41,327	215,503			256,830
Longtown				4,015	0			4,015
Louisburg				4,802	0			4,802
Louisiana				132,403	619,794	103,269		855,466
Lowry City				25,189	140,810	11,834		177,833
Lucerne				3,345	0			3,345
Ludlow				5,392	0			5,392
Lupus				1,299	0			1,299
Luray				3,896	0			3,896
MacKenzie	399			5,274	0			5,673
Macks Creek					14			14
Macon				215,331	1,452,457			1,667,788
Madison				21,805	30,112			51,917
Maitland				13,500	17,224			30,724
Malden				168,258	1,091,167			1,259,425
Malta Bend				9,840	19,602			29,442
Manchester	53,833			712,156	4,068,857			4,834,846
Mansfield				51,009	224,454			275,463
Maplewood	66,599			316,680	4,032,832	57,933		4,474,044
Marble Hill				58,133	549,505			607,638
Marceline				87,888	328,229			416,117
Marionville				87,573	441,241			528,814
Marlborough	10,036			85,763	231,174			326,973
Marquand				7,990	25,328			33,318
Marshall				514,221	2,628,072	148,621		3,290,914
Marshfield				261,066	2,756,258			3,017,324
Marston				19,797	187,361	31,502		238,660

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, 2016**

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	\$			44,711	179,577	20,411		244,699
Martinsburg				11,965	39,679			51,644
Maryland Hgts.	81,734			1,081,262	4,559,474		10,201,923	15,924,393
Maryville				471,202	4,401,145			4,872,347
Matthews				24,717	540,666			565,383
Maysville				43,846	148,476			192,322
Mayview				8,344	737			9,081
McBaine				394	0			394
McCord Bend				11,690	0			11,690
McFall				3,660	0			3,660
McKittrick				2,401	0			2,401
Meadville				18,184	0			18,184
Memphis				71,711	346,389	23,685		441,785
Mendon				6,730	0			6,730
Mercer				12,516	24,303			36,819
Merriam Woods				69,311	47,944			117,255
Merwin				2,283	0			2,283
Meta				9,013	30,062			39,075
Metz				1,928	0			1,928
Mexico				454,317	3,448,004			3,902,321
Miami				6,888	0			6,888
Middletown				6,573	18,816			25,389
Milan				77,143	233,489			310,632
Milford				1,023	0			1,023
Millard				3,503	0			3,503
Miller				27,512	152,058			179,570
Mill Spring				7,439	3,534			10,973
Milo				3,542	0			3,542
Mindenmines				14,366	0			14,366
Miner				38,729	1,134,140	30,995		1,203,864

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, 2016**

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	\$			13,815	0			13,815
Miramiquoa Park				4,723	0			4,723
Missouri City				10,509	0			10,509
Moberly				549,998	5,783,946	702,927		7,036,871
Mokane				7,281	11,661			18,942
Moline Acres	7,847			96,114	191,524			295,485
Monett				349,230	3,481,373			3,830,603
Monroe City				99,617	709,156	75,697		884,470
Montgomery City				111,543	485,030			596,573
Monticello				3,857	0			3,857
Montrose				15,114	58,440			73,554
Mooreville				3,582	0			3,582
Morehouse				38,296	34,878			73,174
Morley				27,433	22,304			49,737
Morrison				5,471	6,041			11,512
Morrisville				15,271	18,040			33,311
Mosby				7,478	72,980			80,458
Moscow Mills				98,751	491,263			590,014
Mound City				45,617	249,580			295,197
Mountain Grove				188,489	2,000,811			2,189,300
Mountain View				107,016	1,089,551			1,196,567
Moundville				4,880	0			4,880
Mount Leonard				3,424	0			3,424
Mount Moriah				3,424	0			3,424
Mount Vernon				180,066	1,614,123			1,794,189
Napoleon				8,738	0			8,738
Naylor				24,875	39,876	3,120		67,871
Neck City				7,321	0			7,321
Neelyville				19,010	19,245			38,255
Nelson				7,557	0			7,557

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, 2016**

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	\$			465,810	6,238,145			6,703,955
Nevada				330,062	4,110,763			4,440,825
Newark				3,700	0			3,700
New Bloomfield				26,331	51,446			77,777
Newburg				18,499	20,642			39,141
New Cambria				7,675	7,931	3,029		18,635
New Florence				30,267	193,666			223,933
New Franklin				42,862	108,648			151,510
New Hampton				11,453	0			11,453
New Haven				82,220	569,705			651,925
New London				38,335	174,957			213,292
New Madrid				122,642	595,844	111,454		829,940
New Melle				18,695	138,464	6,683		163,842
Newtonia				7,832	0			7,832
Newtown				7,203	0			7,203
Niangua				15,940	24,061			40,001
Nixa				748,681	3,843,341			4,592,022
Noel				72,105	445,587			517,692
Norborne				27,866	49,522			77,388
Normandy	38,197			197,108	247,045	63,239		545,589
North Kansas City				166,758	5,142,482		7,304,166	12,613,406
North Lilbourn				1,928	0			1,928
Northmoor				12,792	105,163			117,955
Northwoods	12,576			166,369	391,703			570,648
Norwood				26,173	55,094			81,267
Norwood Court	2,853			37,745	64,117			104,715
Novelty				5,471	0			5,471
Novinger				17,948	19,056			37,004
Oak Grove				306,801	2,216,456			2,523,257
Oak Grove Village				20,034	336,661			356,695

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, 2016**

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	\$ 4,109			54,354	142,338			200,801
Oak Ridge				9,564	0			9,564
Oaks				5,077	7,630			12,707
Oakview				14,759	183,062	17,146		214,967
Oakwood				7,281	0			7,281
Oakwood Park				7,399	0			7,399
Odessa				208,601	1,262,280			1,470,881
O'Fallon				3,122,287	24,202,625			27,324,912
Old Appleton				3,345	0			3,345
Old Monroe				10,430	51,926			62,356
Olean				5,038	0			5,038
Olivette	23,351			304,518	1,345,457	271,578		1,944,904
Olympian Village				30,464	0			30,464
Oran				50,930	117,475			168,405
Oregon				33,730	0			33,730
Oronogo				93,713	213,468			307,181
Orrick				32,943	65,122			98,065
Osage Beach				171,250	9,363,901			9,535,151
Osborn				16,649	0			16,649
Osceola				37,273	167,510			204,783
Osgood				1,889	0			1,889
Otterville				17,869	23,006			40,875
Overland	62,016			632,179	1,028,297			1,722,492
Owensville				105,324	1,644,092			1,749,416
Ozark				701,372	6,091,695			6,793,067
Pacific	20,832			275,590	1,293,369			1,589,791
Pagedale	9,830			130,041	338,516			478,387
Palmyra				141,494	848,314	141,427		1,131,235
Paris				48,018	261,609			309,627
Park Hills				344,743	2,261,824			2,606,567

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2016**

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	\$			6,691	0			6,691
Parkville				218,598	1,703,773			1,922,371
Parkway				17,278	56,044			73,322
Parma				28,063	41,769	2,989		72,821
Parnell				7,517	0			7,517
Pasadena Hills	2,767			36,604	62,178	11,744		113,293
Pasadena Park	1,398			18,499	31,423			51,320
Pascola				4,251	0			4,251
Passaic				1,338	0			1,338
Pattonsburg				13,697	20,039	4,084		37,820
Paynesville				3,031	0			3,031
Peculiar				181,365	1,068,950	104,970		1,355,285
Penermon				2,519	0			2,519
Perry				27,276	132,887			160,163
Perryville				323,725	3,290,229	306,582		3,920,536
Pevely				215,843	1,301,119			1,516,962
Phillipsburg				7,950	20,526			28,476
Pickering				6,297	0			6,297
Piedmont				77,812	1,150,980			1,228,792
Pierce City				50,851	226,998			277,849
Pierpont Village					2,741			2,741
Pilot Grove				30,227	67,199	11,470		108,896
Pilot Knob				29,362	157,836			187,198
Pine Lawn	30,151			128,900	264,933			423,984
Pineville				31,133	208,060	713,762		952,955
Plato					2,950			2,950
Platte City				184,632	2,399,263			2,583,895
Platte Woods				15,153	126,435			141,588
Plattsburg				91,273	349,261	31,833		472,367
Pleasant Hill				319,317	1,920,664			2,239,981

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(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2016**

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	\$			24,166	107,943	8,461		140,570
Pleasant Valley				116,541	1,167,022			1,283,563
Pocahontas				4,487	0			4,487
Pollock				3,503	0			3,503
Polo				22,631	112,358			134,989
Poplar Bluff				670,003	11,213,684			11,883,687
Portage Des Sioux				12,910	22,633			35,543
Portageville				127,050	651,919			778,969
Potosi				104,694	1,344,961			1,449,655
Powersville				2,361	0			2,361
Prairie Home				11,020	0			11,020
Prathersville				4,880	0			4,880
Preston				8,777	16,724			25,501
Princeton				45,892	179,222			225,114
Purcell				16,058	10,071			26,129
Purdin				7,478	0			7,478
Purdy				43,216	146,277			189,493
Puxico				34,675	154,524			189,199
Queen City				23,536	121,911			145,447
Qulin				18,026	64,343			82,369
Randolph				2,047	71,996			74,043
Ravenwood				17,318	0			17,318
Raymondville				14,287	0			14,287
Raymore				755,923	7,038,272			7,794,195
Raytown				1,162,105	8,959,206			10,121,311
Rea				1,968	0			1,968
Redings Mill				5,943	4,564			10,507
Reeds				3,739	0			3,739
Reeds Spring				35,934	140,570			176,504
Renick				6,770	0			6,770

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, 2016**

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	\$			8,974	0			8,974
Republic				580,580	5,604,326			6,184,906
Revere				3,109	0			3,109
Rhineland				5,589	5,607			11,196
Richards				3,778	0			3,778
Rich Hill				54,945	159,999			214,944
Richland				73,325	394,275			467,600
Richmond				228,162	1,972,739			2,200,901
Richmond Heights	75,957			338,603	5,857,635	9,221		6,281,416
Ridgely				4,093	0			4,093
Ridgeway				18,262	20,827			39,089
Risco				13,618	12,600			26,218
Ritchey				3,227	0			3,227
River Bend				394	32,490			32,884
Riverside				115,596	1,291,104	360,821	6,528,706	8,296,227
Riverview	8,497			112,408	190,946	36,064		347,915
Rocheport				9,407	35,471			44,878
Rockaway Beach				33,101	88,086			121,187
Rock Hill	22,705			182,428	1,167,572			1,372,705
Rock Port				51,875	402,280	25,567		479,722
Rockville				6,533	7,496			14,029
Rogersville				120,949	730,736			851,685
Rolla				769,817	9,041,437			9,811,254
Roscoe				4,880	0			4,880
Rosebud				16,098	96,322			112,420
Rosendale				5,628	0			5,628
Rothville				3,896	0			3,896
Rush Hill				5,943	0			5,943
Rushville				11,926	0			11,926
Russellville				31,762	44,927			76,689

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, 2016**

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	\$			4,290	18,906			23,196
St. Ann	42,370			512,450	1,842,336			2,397,156
St. Charles				2,589,567	18,585,402		11,522,118	32,697,087
St. Clair				185,930	1,160,572			1,346,502
St. Elizabeth				13,224	31,474			44,698
St. James				165,936	1,188,455			1,354,391
St. John	21,683			256,501	827,754			1,105,938
St. Joseph				3,021,961	37,883,314	2,933,410	1,998,593	45,837,278
St. Louis		48,902	645,714	13,179,086	183,892,977	29,168,061	6,757,421	233,692,161
St. Martins				44,869	78,007			122,876
St. Mary				14,169	40,854			55,023
St. Paul				71,987	0			71,987
St. Peters				2,069,284	29,503,828			31,573,112
St. Robert				170,817	5,121,940			5,292,757
St. Thomas				10,351	14,431			24,782
Ste. Genevieve				173,572	1,277,897	129,659		1,581,128
Saddlebrooke				7,950	17,841			25,791
Saginaw				11,690	18,364			30,054
Salem				194,826	1,909,659			2,104,485
Salisbury				63,682	305,727	29,993		399,402
Sarcoxi				52,347	337,973			390,320
Savannah				199,037	844,808			1,043,845
Schell City				9,800	0			9,800
Scotsdale				8,738	11,349			20,087
Scott City				179,672	895,109			1,074,781
Sedalia				841,765	11,825,459	406,095		13,073,319
Sedgewickville				6,809	0			6,809
Seligman				33,494	256,661			290,155
Senath				69,547	153,933			223,480
Seneca				91,942	567,651			659,593

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, 2016**

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	\$			75,608	478,708			554,316
Shelbina				67,067	423,642			490,709
Shelbyville				21,726	35,553	3,566		60,845
Sheldon				21,372	42,274			63,646
Sheridan				7,675	0			7,675
Shoal Creek Drive				13,264	12,776			26,040
Shoal Creek Estates				3,778	0			3,778
Shrewsbury	96,985			246,149	1,654,435			1,997,569
Sibley				14,051	0			14,051
Sikeston				642,255	7,956,232			8,598,487
Silex				7,360	28,910	4,933		41,203
Silver Creek					20			20
Skidmore				11,178	12,696			23,874
Slater				73,050	234,642	59,792		367,484
Smithton				22,434	19,947			42,381
Smithville				331,597	1,384,792	149,456		1,865,845
South Gifford				1,968	0			1,968
South Gorin				3,582	0			3,582
South Greenfield				3,542	0			3,542
South Lineville				1,102	0			1,102
South West City				38,178	239,931	68,119		346,228
Sparta				69,114	243,039			312,153
Spickard				9,997	4,507			14,504
Springfield				6,277,635	92,850,923	6,901,541		106,030,099
Stanberry				46,640	165,816			212,456
Stark City				5,471	0			5,471
Steele				85,487	373,791			459,278
Steelville				64,627	643,233			707,860
Stella				6,219	3,425			9,644
Stewartsville				29,519	136,163			165,682

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, 2016**

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	\$			71,593	636,512	40,414		748,519
Stotesbury				708	0			708
Stotts City				8,659	0			8,659
Stoutland				7,557	11,235			18,792
Stoutsville				1,417	0			1,417
Stover				43,058	187,518			230,576
Strafford				92,808	663,024			755,832
Strasburg				5,550	2,798			8,348
Sturgeon				34,321	117,795			152,116
Sugar Creek				131,655	742,647	64,999		939,301
Sullivan				278,699	3,144,341			3,423,040
Summersville				19,758	92,261			112,019
Sumner				4,015	0			4,015
Sunrise Beach				16,964	685,059	47,154		749,177
Sunset Hills	25,277			334,391	2,337,560			2,697,228
Sweet Springs				58,408	319,706	30,079		408,193
Sycamore Hills	1,987			26,292	0			28,279
Syracuse				6,770	0			6,770
Tallapoosa				6,612	0			6,612
Taneyville				15,586	9,660			25,246
Taos				34,557	29,891			64,448
Tarkio				62,305	308,572			370,877
Thayer				88,282	998,544			1,086,826
Theodosia				9,564	106,461			116,025
Tightwad				2,716	0			2,716
Tina				6,179	0			6,179
Tindall				3,031	0			3,031
Tipton				128,388	516,338			644,726
Town and Country	32,176			425,664	2,720,762			3,178,602
Town of Rives				2,480	0			2,480

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, 2016**

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	\$			8,187	36,333			44,520
Trenton				236,192	1,591,572			1,827,764
Trimble				25,426	53,442			78,868
Triplett				1,614	0			1,614
Troy				414,841	5,172,685			5,587,526
Truesdale				28,811	176,842			205,653
Truxton				3,582	0			3,582
Turney				5,825	0			5,825
Tuscumbia				7,990	13,174			21,164
Twin Bridges				1,102	0			1,102
Twin Oaks	1,166			15,429	522,403			538,998
Umber View Heights				1,889	0			1,889
Union				401,616	3,772,282			4,173,898
Union Star				17,200	0			17,200
Unionville				73,404	341,916			415,320
Unity Village				3,896	27,401			31,297
University City	109,477			1,392,157	5,056,000	446,651		7,004,285
Uplands Park	1,324			17,515	29,752	5,619		54,210
Urbana				16,413	78,667			95,080
Urich				19,876	155,662			175,538
Utica				10,587	0			10,587
Valley Park	20,654			273,228	1,297,599			1,591,481
Van Buren				32,235	304,205			336,440
Vandalia				153,460	457,116			610,576
Vandiver				2,794	72,302			75,096
Vanduser				10,509	0			10,509
Velda City					94,938			94,938
Velda Village	4,225			41,523	0			45,748
Velda Village Hills	3,139			55,889	70,535			129,563
Verona				24,363	69,063			93,426

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, 2016**

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	\$			97,688	1,315,244			1,412,932
Viburnum				27,276	88,294			115,570
Vienna				24,009	167,645	10,946		202,600
Village of Aullville				3,936	0			3,936
Village of Four Seasons				87,258	300,825			388,083
Village of Pinhook				1,181	0			1,181
Village of Plato				4,291	0			4,291
Village of West Sullivan				4,684	0			4,684
Vinita Park	5,593			73,994	250,069	13,672		343,328
Vinita Terrace	824			10,902	18,520			30,246
Vista				2,125	0			2,125
Waco				3,424	0			3,424
Walker				10,627	0			10,627
Walnut Grove				26,173	46,496	5,866		78,535
Wardell				16,806	17,739			34,545
Wardsville				59,274	65,234			124,508
Warrensburg				741,439	6,080,823	427,647		7,249,909
Warrenton				310,147	2,633,327			2,943,474
Warsaw				83,716	2,085,073	90,776		2,259,565
Warson Woods	5,837			77,222	388,876			471,935
Washburn				17,121	58,563			75,684
Washington				550,313	8,743,569	499,696		9,793,578
Watson				3,936	0			3,936
Waverly				33,415	101,542			134,957
Wayland				20,978	95,058			116,036
Waynesville				190,102	1,269,377			1,459,479
Weatherby				4,211	0			4,211
Weatherby Lake				67,815	0			67,815
Weaubleau				16,452	45,595			62,047
Webb City				432,788	4,360,840			4,793,628

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, 2016**

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	\$ 68,414			905,053	3,060,983			4,034,450
Weldon Spring				214,229	333,190			547,419
Weldon Spring Hgts.				3,582	0			3,582
Wellington				31,959	0			31,959
Wellston	6,881			91,037	154,642			252,560
Wellsville				47,899	86,256			134,155
Wentworth				5,786	0			5,786
Wentzville				1,144,157	17,188,409	801,513		19,134,079
Westboro				5,550	0			5,550
West Alton				20,545	406,024			426,569
West Line				3,818	0			3,818
Weston				64,588	513,960	131,051		709,599
Westphalia				15,310	43,515	17,333		76,158
West Plains				471,753	6,351,545			6,823,298
West Sullivan					121,886			121,886
Westwood	827			10,942	0			11,769
Wheatland				14,602	108,450			123,052
Wheaton				27,394	88,548			115,942
Wheeling				10,666	0			10,666
Whiteside				2,952	0			2,952
Whitewater				4,920	0			4,920
Wilbur Park	1,401			18,538	31,490			51,429
Wildwood	105,669			1,397,903	2,374,589			3,878,161
Willard				208,129	961,851	55,759		1,225,739
Williamsville				13,461	48,770			62,231
Willow Springs				85,959	1,123,525			1,209,484
Wilson City				4,526	0			4,526
Winchester	4,603			60,888	103,429			168,920
Windsor				114,180	329,660			443,840
Windsor Place				8,698	48,927			57,625

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, 2016**

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	\$			55,260	236,511			291,771
Winona				52,544	223,980			276,524
Winston				10,194	0			10,194
Woods Heights				28,220	36,998	2,528		67,746
Woodson Terrace	12,088			159,914	1,536,691	51,306		1,759,999
Wooldridge				2,401	0			2,401
Worth				2,480	0			2,480
Worthington				3,188	0			3,188
Wright City				122,760	538,400			661,160
Wyaconda				8,934	7,316			16,250
Wyatt				12,555	12,491			25,046
Zalma				4,802	0			4,802
TOTALS	\$ 2,376,881	48,902	645,714	155,369,739	1,505,677,759	90,766,430	67,839,752	1,822,725,177

- (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 40.
- (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 8, 25, and 28 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 13 for a description of local sales tax.
- (f) See page 13 for a description of local option use tax.
- (g) See page 16 and 32 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 8 and 13 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 25, 26, and 28 through 31.
- (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 40.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2016

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, 2016**

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	\$ 1,124,014	Noel T. Adams Ambulance District	\$ 486,572	Antonia Fire Protection District	\$ 361,038
Andrew County Ambulance District	485,582	North Crawford County Ambulance District	696,271	Bourbon County Fire Protection District	135,995
Audrain Ambulance District	1,006,240	North Jefferson County Ambulance District	1,371,641	Central Jackson County Fire Protection District	4,115,471
Ava Ambulance District	444,389	Oregon County Ambulance District	438,702	High Ridge Fire Protection District	1,711,788
Barton County Ambulance District	548,034	Osage Ambulance District	328,067	Hillsboro Fire Protection District	127,692
Big River Ambulance District	616,373	Owensville Area Ambulance District	442,450	Inter City Fire Protection District	62,502
Caldwell County Ambulance District	270,006	Ozark County Ambulance District	308,952	Orrick Fire Protection District	23,396
Callaway County Ambulance District	1,910,807	Pettis County Ambulance District	2,951,166	Pleasant Hill Fire Protection District	376,294
Cam-MO Ambulance District	739,132	Pulaski County Ambulance District	1,915,001	Prairie Township Fire District	106,283
Cameron Ambulance District	675,375	Randolph County Ambulance District	1,427,278	Rock Comm Fire Protection District	3,723,568
Cedar County Ambulance District	532,353	Ray County Ambulance District	725,476	St. Clair Fire Protection District	350,899
Cole Camp Ambulance District	109,893	Rock Township Ambulance District	2,211,260	Smithville Area Fire Protection District	524,202
Cooper County Ambulance District	439,970	Salt River Ambulance District	208,733	SNI Valley Fire Protection District	655,314
Dade County Ambulance District	227,793	South Berry County Ambulance District	404,071	S Metropolitan Fire Protection District	1,487,299
Gerald Area Ambulance District	182,883	St. Clair Ambulance District	445,913	Southern Stone Fire District	1,761,122
Hermann Area Ambulance District	385,613	St. James Ambulance District	383,261	Sullivan Fire Protection District	1,066,162
Iron County Ambulance District	431,761	St. Francois County Ambulance District	3,847,215	Union Fire Protection District	1,112,755
Joachim Plattin Ambulance District	3,063,116	Ste. Genevieve County Ambulance District	889,371	Total Fire Protection Districts:	\$ 17,701,780
Lewis County Ambulance District	312,229	Steelville Ambulance District	224,383	Hospital Districts	
Lincoln County Ambulance District	2,556,546	Taney County Ambulance District	3,925,934	Iron County Hospital District	\$ 417,350
Linn County Ambulance District	626,232	Tri-County Ambulance District	169,391	Public Library Districts	
Maries Osage Ambulance District	188,647	VanFar Ambulance District	164,497	Poplar Bluff Public Library District	\$ 1,227,514
Marion County Ambulance District	2,081,971	Valle Ambulance District	601,202	Regional Jail Districts	
Meramec Ambulance District	849,925	Warsaw Lincoln Ambulance District	702,842	Daviess/Dekalb RJD	\$ 1,058,124
Mid-Missouri Ambulance District	1,444,346	Washington Area Ambulance District	1,785,382	Regional Recreation District	
Miller County Ambulance District	1,338,065	Washington County Ambulance District	814,290	Boone County Fairground RRD	\$ 3,528
Monroe City Ambulance District	218,445	Total Ambulance Districts:	\$ 53,054,189	Tourism Community Districts	
New Haven Ambulance District	179,583	Emergency Service Districts		Branson/Lakes Area TCED	\$ 8,217,319
New Madrid County Ambulance District	979,541	Christian County EMG Service	\$ 1,913,830	Zoological Districts	
Nodaway County Ambulance District	1,216,004	Jefferson County EMG Service	9,029,540	Kansas City Zoological District	\$ 17,239,588
		Macon County EMG Service	554,627		
		Moniteau County EMG Service	873,203		
		Warren County EMG Service	1,441,828		
		Total Emergency Service Districts:	\$ 13,813,028		

See page 82 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2016**

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	\$ (e)	Commons of Hazel Hill TDD	\$ (e)	Highway 367 and Parker Road TDD	\$ 74,076
10700 Pear Tree Lane TDD	(e)	Conley Road TDD	2,512,440	Highway 71 and 291 Partner Prog. TDD	1,076,634
1200 Main South Loop TDD	951,479	Cornerstone Pointe TDD	(e)	Hillsboro Lake Terrace TDD	(e)
1225 Washington TDD	77,494	Coronado Drive TDD	484,079	Horseshoe Bend Ped TDD	(e)
1717 Market Place TDD	144,707	Country Club Plaza TDD	1,277,465	Hospital Interchange TDD	(e)
1831/2000 Sidney Street TDD	(e)	Crackerneck Creek TDD	395,550	Hutchings Farm TDD	40,028
210 Highway TDD	253,736	Cross Creek TDD	53,487	I-44 and Highway 47 Triangle TDD	95,612
2118 Chouteau TDD	(e)	Crestwood Point TDD	(e)	I-49 & 275th Street TDD	(e)
212 S Grand TDD	(e)	Crowne Plaza TDD	(e)	I-470 and 350 TDD	2,272,159
370 MO Bottom Taussig TDD	907,567	Dardenne Town Square TDD	317,079	I-70 and Adams Dairy Parkway TDD	(e)
39th Street TDD	969,354	Des Peres Corners TDD	470,879	Inter St Plaza N Town Village TDD	683,851
620 Market TDD	(e)	Dierbergs Des Peres TDD	(e)	KC Downtown Streetcar TDD	5,524,269
71 Highway and 150 Highway TDD	(e)	Dierbergs Osage Beach TDD	212,057	Kingsmill TDD	(e)
Adams Farm TDD	1,162,227	Douglas Square TDD	178,285	Koch Plaza TDD	119,451
Arnold Retail Corr TDD	2,911,165	Douglas Station TDD	67,953	Lake of the Woods TDD	73,176
Ballwin Town Center TDD	137,547	East Gateway TDD	(e)	Laurel TDD	(e)
Belton-Cass Regional TDD	903,067	East-West Arterial TDD	(e)	Lindbergh E Concord TDD	(e)
Belton Town Centre TDD	847,574	Ehrhardt Properties TDD	55,022	Loop Trolley TDD	799,815
Big Bend Crossing TDD	(e)	Elm Grove TDD	(e)	Lucas and Hunt Chandler TDD	(e)
Boonville Riverfront TDD	43,015	Euclid Buckingham TDD	(e)	M150 and 135th Street TDD	763,069
Boscherts Landing TDD	69,524	Eureka Commercial Pk TDD	13,643	Magnolia TDD	(e)
Bowman TDD	(e)	Eureka Old Town TDD	40,341	Manchester Highlands TDD	1,546,230
Branson Landing TDD	1,256,408	Farris Family TDD	93,784	Mark Twain Mall TDD	658,092
Brentwood Blvd/Clayton Rd	(e)	Fenton Crossing TDD	(e)	Market at McKnight 1 TDD	240,640
Brentwood/Eager TDD	(e)	Francis Place TDD	278,517	Meadows TDD	419,441
Briarcliff Parkway Highway 9 TDD	118,053	Fulton South Business 54 TDD	51,808	Megan Shoppe's TDD	(e)
Bridgeton NWP TDD	(e)	Gravois Bluffs TDD	3,226,577	Meramec Sta and Highway 141 TDD	165,624
Broadway Carrie TDD	(e)	Grindstone Plaza TDD	591,238	Merchants Laclede TDD	(e)
Broadway Fairview TDD	319,710	Hampton/Berthold TDD	(e)	Mexico Road TDD	307,215
Broadway Hotel TDD	372,063	Hanley Eager Road TDD	476,873	Mid Rivers N TDD	79,022
CB5421 5975 TDD	218,262	Hanley Road Corridor TDD	5,965,917	Neosho TDD	585,015
Centene Plaza TDD	108,798	Hanley Station TDD	119,583	New Longview TDD	68,592
Centerstate TDD	327,701	Harrisonville Market PL A TDD	(e)	Newco TDD	375,517
Cheshire TDD	72,711	Harrisonville Market PL B TDD	73,160	North Outer Forty TDD	302,845
City Hospital Laundry TDD	(e)	Harrisonville Towne Center TDD	137,384	Northwoods TDD	(e)
City Hospital Powerhouse	(e)	Hawk Ridge TDD	1,223,453	Oak Grove TDD	(e)
Chesterfield Valley TDD	2,908,316	Hawthorne Development TDD	495,917	OHM Woodson Terrace TDD	(e)
Clarkson Kehr Mill TDD	(e)	Highlands TDD	(e)	Olive Boulevard TDD	452,720
College Station TDD	(e)	HWY 141/67 TDD	(e)	Olive Graeser TDD	95,434
Columbia Mall TDD	768,318	Highway 21 TDD	(e)	Osage Station TDD	(e)

See page 82 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
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FOR YEAR ENDED JUNE 30, 2016**

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	
Ozark Centre TDD	\$ 1,061,679	Stardust Mung Diamond TDD	\$ (e)	Cameron R-1 School District	\$ 65,461
Park Hills TDD	(e)	Station Plaza TDD	35,611	Center School District	298,844
Park Plaza TDD	(e)	Stone Ridge TDD	491,021	Columbia Board of Education	461,467
Parkville Commons TDD	403,407	Strother Interchange TDD	222,710	Jefferson City School District	3,355,910
Pershall Road TDD	(e)	Toad Cove Complex TDD	(e)	Kansas City School District	1,224,636
		Toad Cove Resort TDD	(e)	Parkway School District	1,108,500
Platte County MO S 1 TDD	1,440,150	Tower TDD	(e)	Pattonville School District	241,537
Platte County MO S II TDD	338,871	Town and Country Cross TDD	514,252	Rockwood School District	64,681
Platte Valley Plaza TDD	16,885	Town and Country Village TDD	(e)	Springfield R-12 School District	470,184
Poplar Bluff Conference Center TDD	(e)	Tremont Square TDD	167,517	University City School Districts	4,102
Poplar Bluff Regional TDD	3,352,787				
Prewitt Point TDD	770,823	Truman Boulevard TDD	(e)		\$
Railway Exchange Building TDD	5,845	Truman's Marketplace TDD	73,531	Total School Districts:	7,295,322
Raintree Lake Village TDD	51,275	Tuileries Plaza TDD	280,664	(Total Memorandum Only)	
Raintree North TDD	180,850	University Place TDD	(e)		
Raytown Highway 350 TDD	(e)	US Hwy 36 Int 72 Corr TDD	3,321,689		
		US Hwy 50/63 Cityview TDD	(e)		
Residence Inn St. Louis Downtown TDD	(e)	US Hwy 65 Truman Dam TDD	214,238		
Ridgecrest TDD	(e)	Washington Avenue TDD	(e)		
Rock Bridge Center TDD	329,626	Wentzville TDD	454,802		
Salt Lick Road TDD	219,653	Wentzville II TDD	99,864		
Seven Trails Drive TDD	(e)				
		Wentzville III TDD	145,577		
Shoppe's at Cross Keys TDD	695,477	Wentzville Parkway 1 TDD	186,252		
Shoppe's at Hilltop TDD	(e)	Winghaven TDD	183,034		
Shoppe's at Stadium TDD	767,724				
Shoppe's Old Webster TDD	26,084				
Southtown TDD	145,410	Total Transportation Develop. Districts:	\$ 70,078,192		
		(Total Memorandum Only)			
South Manchester TDD	121,940				
St. Charles Riverfront TDD	279,278				
St. Charles Rock Road TDD	434,676				
St. Cyr Road TDD	(e)				
St. John Crossing TDD	65,169				
St. John's Church Road TDD	762,412				
St. Joseph Gateway TDD	(e)				
St. Louis Convention Center Hotel TDD	412,273				
St. Louis Food Hub TDD	(e)				
Stadium Corridor A TDD	325,322				

See page 82 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2016**

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	\$ 131,149	3,499	134,648	Business Loop CID	\$ 20,292	7	20,299
63 Bypass CID	51,837	838	52,675	Capital Mall CID	767,810	5,574	773,384
210 Highway CID	238,870		238,870	Carrie Ave CID	(e)		0
212 S. Grand CID	(e)	(e)	0	Chambers West Florissant CID	56,013	207	56,220
620 Market CID	(e)	(e)	0	Cheshire Annex CID	(e)	(e)	0
840 E Taylor CID	(e)	(e)	0	Cheshire CID	41,724	392	42,116
901 South 291 CID	(e)	(e)	0	Chesterfield Blue Valley	1,318,913	11,583	1,330,496
10100 Watson Road CID	(e)		0	Chouteau Crossing CID	(e)	(e)	0
10700 Pear Tree Lane CID	220,946	638	221,584	City Hospital Powerhouse	(e)		0
1100 Washington Ave CID	(e)		0	City Hospital RPA2 CID 1	(e)	(e)	0
1133 Washington Ave CID	(e)	(e)	0	College Station CID	23,798		23,798
1201 Washington CID	9,341	2,361	11,702	Colonial Marketplace CID	295,194		295,194
1225 Washington CID	77,495	144	77,639	Commercial St CID	39,263	234	39,497
1601 S. Jefferson CID	35,175	34	35,209	Cook Crossings CID	(e)		0
1831/2000 Sidney Street	(e)	(e)	0	Cozens MLK Grand CID	41,098	2,045	43,143
2017 Chouteau CID	55,336	782	56,118	Crackerneck Center CID	(e)		0
2317 Belt CID	(e)		0	Crestwood Square CID	79,183	1,247	80,430
2350 South Grand CID	(e)	(e)	0	Crossroads Shopping Center CID	88,327	862	89,189
4840 CID	(e)	(e)	0	Crowne Plaza CID	(e)		0
5050 Main CID	(e)	(e)	0	Cupples Station Blding 9	(e)	(e)	0
8750 Manchester Road CID	53,321	3,042	56,363	CWE Business CID	900,318	2,456	902,774
Adie/St. Charles Rock Road CID	(e)	(e)	0	Daniele CID	(e)	(e)	0
Airport Plaza CID	64,566		64,566	Deer Creek Center CID	217,087	524	217,611
American Center CID	32,598		32,598	Delmar/Delcrest CID	(e)		0
Antioch Center CID	436,280		436,280	Ditzler CID	(e)	(e)	0
Ballpark Village CID	376,410	3,283	379,693	Downtown CID	632,379	11,112	643,491
Bear Creek CID	366,407		366,407	Downtown Cape Girardeau	150,650		150,650
Belleau CID	37,363	3,822	41,185	Downtown Excelsior SPGS	31,482	31	31,513
Bethany 136 CID	48,698	89	48,787	Downtown Lee's Summit CID	276,322	3,986	280,308
Big Spring Plaza CID	55,194	2,672	57,866	Downtown Springfield CID	167,679	2,246	169,925
Biltmore East CID	106,622	204	106,826	Eagles Landing CID	(e)	(e)	0
Black Mountain CID	(e)		0	East Ashland Plaza CID	(e)	(e)	0
Blue Jay Crossing CID	82,626	269	82,895	East Hills CID	712,103	10,094	722,197
Blue Parkway & Colbern Road	(e)		0	East Main & Highway 47 CID	55,161	1,217	56,378
Branson Hills Infra Fac CID	24,147		24,147	East Osage CID	152,894	1,129	154,023
Brentwood Blvd/Clayton Rd	(e)	(e)	0	Ellisville Marketplace	(e)	(e)	0
Bridgeton NWP CID	(e)		0	Ellsinore Herren Ave CID	(e)		0
Bridgewood Plaza CID	(e)		0	Elm and 370 CID	15,109	1,349	16,458
Broadway Hotel CID	372,063		372,063	Elms Hotel CID	(e)	(e)	0
Brywood Centre CID	238,313	442	238,755	Euclid South CID	245,344	432	245,776

See page 82 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
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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)			
Eureka Pointe CID	\$ 53,096		53,096	Kelly Town Plaza CID	\$ 3,316	13	3,329
Flintlock Plaza CID	136,278	214	136,492	Kenrick Plaza CID	276,465	23,768	300,233
Flintlock Shoppes CID	259,490	1,455	260,945	Laclede Landing CID	74,567	1,131	75,698
Flori Drive CID	(e)	(e)	0	Landing Mall CID	101,327	321	101,648
Forsyth Associates CID	(e)		0	Landing River Center CID	(e)		0
Forum Plaza CID	126,450	182	126,632	Langsford Plaza CID	37,621	222	37,843
Fountain Lakes CID	(e)	(e)	0	Laurel CID	(e)		0
Fountain Lakes Comm Center	(e)		0	Lebanon Marketplace CID	24,759		24,759
Fountain Plaza CID	267,120	4,088	271,208	Leerjak CID	(e)		0
Fountains CID	46,593		46,593	Lemay CID	156,921		156,921
Foxwood Village CID	(e)		0	Liberty Commons CID	71,796		71,796
Georgian Square CID	(e)	(e)	0	Liberty Corners CID	254,522	476	254,998
Grain Valley Marketplace	(e)	(e)	0	Liberty Triangle CID	823,613	7,743	831,356
Grant Center CID	42,302	457	42,759	Liberty Tri Shop Center CID	203,148	1,315	204,463
Greenview CID	24,283		24,283	Lincoln Crossing CID	78,450	2,628	81,078
Grove CID	232,739	2,231	234,970	Logan Estates CID		(e)	0
Hadley Township South 2 CID	(e)		0	Loughborough Commons CID	630,167		630,167
Hail Ridge CID	(e)		0	Magnolia CID	(e)	(e)	0
Hampton/Berthold CID	(e)		0	Manchester Ballas CID	1,987,516	15,885	2,003,401
Hayti Ventures CID	(e)	(e)	0	Manchester Lindbergh SE CID	(e)	(e)	0
Hazelwood Commerce Center CID	(e)	(e)	0	Maple Valley Plaza CID	(e)	(e)	0
High Ridge Commons CID	698,693		698,693	Market at McKnight CID	164,815	1,615	166,430
Highway 50 & Todd George CID	57,950	1,536	59,486	Mary Mart CID	34,095	251	34,346
Highway 100 CID	(e)	(e)	0	Mayfair Plaza CID	148,388	1,054	149,442
Highway 166 CID	(e)		0	McCroskey Street CID	40,915	805	41,720
Highway 350 CID	566,407	5,955	572,362	McNutt Road Corridor CID	407,336		407,336
Highway J and 17th Street CID	(e)		0	Meadowbrook Village CID	53,255	28	53,283
Highlandville CID	(e)		0	Metro N Square And Common	136,565	1,674	138,239
Hilltop CID	1,193,744		1,193,744	Midwest Plaza CID	13,019		13,019
Hilltop Village Center CID	7,089		7,089	Mid Rivers Commons CID	(e)	(e)	0
Historic Downtown Branson CID	450,877		450,877	Miner Gateway CID	50,605	723	51,328
Hope Valley CID	60,360	789	61,149	Moberly Crossings CID	26,021	205	26,226
I-470 Square CID	294,827		294,827	Mountain Farm CID	(e)	(e)	0
Independence Avenue CID	736,014	4,255	740,269	NWP CID	(e)		0
Independence Event Center CID	5,729,140		5,729,140	Noland Fashion Square CID	14,008	5	14,013
James River Commons CID	1,376,515	4,511	1,381,026	Noland Road CID	1,333,540		1,333,540
Jennings Station Road CID	(e)		0	North 763 CID	(e)		0
Jeter Farm CID		(e)	0	North Broadway Carrie CID	(e)	(e)	0
Kansas Battlefield CID	168,320	1,305	169,625	N County Festival Square	202,701	547	203,248
Kearney West Side CID	89,100		89,100	North Oak Village CID	343,996	11,835	355,831

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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)			
North Oaks Plaza Shopping Center CID	\$ 110,097	372	110,469	Shops at James River CID	\$ 136,347		136,347
Northmoor Associates CID	19,579	704	20,283	Skelly CID	84,351	1,904	86,255
Northwest Area CID	101,434	739	102,173	Soda Fountain Square CID	33,797	233	34,030
Oak Barry CID	349,174	3,230	352,404	South 160 CID	127,263		127,263
Oaks at Woods Chapel CID	(e)	(e)	0	South 63 Corridor CID	92,160		92,160
OHM Woodson Terrace Commu	(e)	(e)	0	South Grand CID	128,129	566	128,695
Old Foundation CID	(e)	(e)	0	South Highway 67 CID	(e)		0
Old Town Cottleville CID	120,432	93	120,525	Southdale Center CIB	46,455	1,329	47,784
Orpheum Theatre CID	(e)		0	Southern Hills CID	564,217		564,217
Osage Commercial Area CID	115,301	344	115,645	Southtowne CID	323,235	14,382	337,617
Ozora CID	(e)		0	St. Charles Rock Road CID	153,321	3,042	156,363
Ozark Bar-B-Que CID	(e)		0	St. Joseph Downtown CID	86,277		86,277
Paddock Forest CID	76,790	728	77,518	St. Louis Convention Center Hotel 3 CID	412,273		412,273
Park Pacific CID	(e)	(e)	0	Strafford Plaza CID	(e)		0
Parkville Old Towne Market CID	53,502	823	54,325	Stoneybrooke CID	(e)	(e)	0
Peachtree CID	7,305	1,169	8,474	SueMandy Drive 1 CID	(e)	(e)	0
Peach Tree CID	(e)		0	SueMandy Drive 2 CID	(e)	(e)	0
Phoenix Center I CID	344,264		344,264	SueMandy Mid Rivers CID	1,085,992	12,630	1,098,622
Phoenix Center II CID	462,675		462,675	Sullivan Marketplace CID	25,176	200	25,376
Platte City Market CID	158,974	127	159,101	Summit Fair CID	702,051		702,051
Plattner CID	(e)		0	Sunrise Beach Market Cntr	(e)		0
Plaza at Noah's Ark CID	299,126	1,444	300,570	Sunrise Farms CID	(e)		0
Plaza East CID	78,826	7	78,833	Syndicate Trust CID	(e)		0
Plaza on Blvd Jennings CID	200,568	834	201,402	Telegraph Crossing North	50,373	464	50,837
Railway Exchange Building CID	27,542	882	28,424	The Commons CID	24,881		24,881
Raintree 150 Center CID	59,002		59,002	Tiffany Landing CID	(e)		0
Raymore Galleria CID	72,121		72,121	Toad Cove Complex CID	(e)		0
Raytown Crossing Center CID	(e)		0	Toad Cove Resort CID	(e)		0
Raytown Square CID	181,316	1,868	183,184	Tori Pines Commons CID	2,521	3,483	6,004
Red Bridge CID	84,877	761	85,638	Town and Country Village CID	(e)	(e)	0
Richardson Crossing CID	19,573		19,573	Town Plaza CID	149,597	6,895	156,492
Ridgecrest CID	(e)	(e)	0	Troost Avenue CID	244,912	1,991	246,903
Ritter Plaza CID	(e)		0	Truman's Marketplace CID	220,593		220,593
Riverfront Hotel CID	496,840	8,307	505,147	Truman Road CID	110,149	1,482	111,631
Rogers Plaza CID	(e)		0	Truman Village CID		1,067	1,067
Rt. 141 Marshall Road CID	(e)		0	Twin City Mall CID	191,290		191,290
Sappington Square CID	(e)		0	Union CID	(e)	(e)	0
SCZ Development District Inc. CID	(e)		0	Union Station CID	365,309	10,994	376,303
Shoppes at Kearney CID	293,779	97	293,876	Veteran's Memorial Parkway CID	(e)		0
Shops on Blue Parkway CID	130,540	1,163	131,703	Viaduct Commercial Area CID	62,634	801	63,435

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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)							
Victoria Crossings CID	\$ 6,839	772	7,611	Martin City CDD	\$ 351,278	10,803	362,081
Viking Conference Center CID	62,695	8	62,703	Performing Arts CDD	218,939	15,004	233,943
Villages CID	182,063	3,416	185,479	Residence Inn Downtown/St. Louis CDD	57,157		57,157
Vintage Plaza CID	75,920	627	76,547	Springdale CDD	34,417	3,842	38,259
Waldo CID	611,239	17,507	628,746	St. Charles Riverfront CDD	280,369	52,369	332,738
Ward Parkway Shop Center CID	1,464,183	11,549	1,475,732	Westport CDD	503,825	2,126	505,951
Waterbury Storm Water CID	25,152	452	25,604				
Watson-Laclede Station Road CID	39,716	71	39,787				
Wentzville Bluffs CID	94,714	2,618	97,332	Total Community Development Districts:	\$ 3,589,226	178,899	3,768,125
West Clay Extension CID	250,192		250,192	(Totals Memorandum Only)			
West Pearce CID	(e)	(e)	0	Port Improvement Districts			
Westgate CID	45,572		45,572	Kansas City, MO District 1 PID	(e)	(e)	0
Wilson Creek Market Place CID	(e)	(e)	0	Kansas City, MO District 2 PID	(e)	(e)	0
Windsor Place CID	37,930	551	38,481	St. Louis County PID	117,466		117,466
Y Highway Market Place	(e)	(e)	0				
Zumbahl Road/Hwy 94 CID	40,001	3,144	43,145	Total Port Improvement Districts:	\$ 117,466	0	117,466
				(Total Memorandum Only)			
Total Community Improvement Districts (Total Memoandum Only)	\$ 41,976,890	303,938	42,280,828				
Community Development Districts				District Totals by Tax Type: (Totals Memorandum Only)			
3 Trails Village CDD	\$ (e)	(e)	0	Local Sales Tax:			\$ 228,494,194
39th Street CDD	169,949	2,738	172,687	Local Option Use Tax:			482,837
Branson Hills CDD	942,874		942,874	County Stock Tax:			7,295,322
Brookside CDD	409,466	14,517	423,983				
Bryan Road CDD	23,323	70	23,393	District Totals:			\$ 236,272,353
Caledonia CDD	7,919	8,343	16,262				
Crossings CDD	100,899	3,725	104,624				
Grandview Crossing CDD	2,643	17,842	20,485				
KC International Airport CDD	471,183	43,612	514,795				
Lake Lotawana CDD	14,985	3,908	18,893				

- (a) See page 13 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 8 and 13, 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 25, 26, and 28 through 31.
- (c) See page 13 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, 2016

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, 2016 AND 2015

(in thousands of dollars)

	2016					2015				
	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	\$ 29,640	29,665	850	28,051	764	29,052	29,052	793	27,988	271
Expense and Equipment	5,011	4,986	167	4,232	587	4,492	4,492	213	3,711	568
Postage	5,495	5,495	155	5,340	0	5,736	5,736	172	5,562	2
Tax Integrated System	13,000	13,000	2,700	7,903	2,397	13,000	13,000	390	8,293	4,317
Appropriated Tax Credits	1,400	1,400	42	363	995					0
County Stock Insurance	661	661		114	547	661	661		103	558
Debt Offset Tax Credits	260	260		69	191	260	260		66	194
Emblem Use Fee Distribution	1	1		1	0	1	1		1	0
Fees to Counties and Collection Agency Fees	3,300	3,300		2,926	374	3,165	3,300		2,952	348
MoDEX	250	250	250		0					0
Payment of Dues to the Multistate Tax Commission	212	212	6	206	0	155	155	5	150	0
Payment of Fees to Counties for Liens	465	465		275	190	465	465		263	202
Refunds for Overpayment of Tax	1,394,400 E	1,414,400		1,404,699	9,701	1,312,000 E	1,312,000		1,222,501	89,499
General Fund Total	\$ 1,454,095	1,474,095	4,170	1,454,179	15,746	1,368,987	1,369,122	1,573	1,271,590	95,959
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 26	26		23	3	25	25		25	0
Expense and Equipment	2,090	2,090		1,343	747	2,090	2,090		1,332	758
Child Enforcement Collections Fund Total	\$ 2,116	2,116	0	1,366	750	2,115	2,115	0	1,357	758
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 566	566		563	3	563	563		563	0
Expense and Equipment	8	8		5	3	8	8			8
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 575	575	0	569	6	572	572	0	564	8
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,164	1,164		907	257	1,164	1,164		823	341
Debt Offset Escrow Fund Total	\$ 1,164	1,164	0	907	257	1,164	1,164	0	823	341

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, 2016 AND 2015

(in thousands of dollars)

	2016					2015				
	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	\$ 264	264		140	124	263	263		115	148
Expense and Equipment	3,842	3,842		2,393	1,449	3,842	3,842		2,389	1,453
Department of Revenue Federal Fund Total	\$ 4,106	4,106	0	2,533	1,573	4,105	4,105	0	2,504	1,601
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	6		5	1	5	5		5	0
Department of Revenue Specialty Plate Fund Total	\$ 22	23	0	5	18	22	22	0	5	17
FAIR SHARE FUND (0687)										
Refunds of Tobacco and Cigarette Tax	\$ 11	11		4	7	11	11		4	7
Fair Share Fund Total	\$ 11	11	0	4	7	11	11	0	4	7
FEDERAL AND OTHER FUNDS (0285, 0286, 0569)										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 40	39			39	40	40			40
Federal and Other Funds Total	\$ 40	39	0	0	39	40	40	0	0	40
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 52	52	2	49	1	52	52	2	49	1
Expense and Equipment	4	4		3	1	4	4			4
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125		7	118	25	125		8	117
Health Initiatives Fund Total	\$ 186	186	2	64	120	86	186	2	62	122

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, 2016 AND 2015

(in thousands of dollars)

	2016					2015				
	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		36	14	50	50		35	15
Income Tax Designations Fund Total	\$ 50	50	0	36	14	50	50	0	35	15
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50	50		6	44	50	50		6	44
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000	188,000		185,676	2,324	188,000	188,000		185,263	2,737
Motor Fuel Tax Fund Total	\$ 188,050	188,050	0	185,682	2,368	188,050	188,050	0	185,269	2,781
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 648	648		522	126	644	644		497	147
Expense and Equipment	274	274		215	59	274	274		64	210
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		4	1	5	5		4	1
Motor Vehicle Commission Fund Total	\$ 971	971	0	785	186	967	967	0	609	358
PETROLEUM INSPECTION FUND (0662)										
Personal Service	\$ 34	34		27	7	34	34		24	10
Expense and Equipment	3	3		1	2	3	3			3
Petroleum Inspection Fund Total	\$ 37	37	0	28	9	37	37	0	24	13
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 28	28		26	2	28	28		26	2
Expense and Equipment	1	1			1	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 29	29	0	26	3	29	29	0	26	3

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, 2016 AND 2015

(in thousands of dollars)

	2016					2015				
	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	\$ 7,081	7,081	193	6,841	47	7,018	7,018	192	6,749	77
Expense and Equipment	4,338	4,338	150	4,049	139	4,310	4,310	149	4,011	150
Postage	2,171	2,171	65	2,106	0	2,287	2,287	69	2,218	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291 E	2,291		448	1,843	2,291 E	2,291		404	1,887
Refunds of Motor Fuel Tax	10,914 E	10,914		10,047	867	10,914 E	10,914		10,578	336
State Highways and Transportation Department Fund Total	\$ 26,795	26,795	408	23,491	2,896	26,820	26,820	410	23,960	2,450
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25	25		9	16	25	25		9	16
State School Money Fund Total	\$ 25	25	0	9	16	25	25	0	9	16
TOBACCO CONTROL ENFORCEMENT (0984)										
Personal Service	\$ 41	41			41	41	41			41
Expense and Equipment	3	3			3	3	3			3
Tobacco Control Enforcement Fund Total	\$ 44	44	0	0	44	44	44	0	0	44
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 2,000	2,000		309	1,691	2,000	2,000		118	1,882
Workers' Compensation Fund Total	\$ 2,000	2,000	0	309	1,691	2,000	2,000	0	118	1,882
TOTAL BUDGETED GOVERNMENTAL FUNDS	\$ 1,680,316	1,700,316	4,580	1,669,993	25,743	1,595,124	1,595,359	1,985	1,486,959	106,415

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

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2007 - 2016)**

(in thousands of dollars)

	2016 (b)	2015 (b)	2014 (b)	2013 (b)	2012	2011	2010	2009	2008	2007 (a)
Travel	\$ 197	197	195	177	211	185	233	261	289	303
Fuel and Utilities										
Supplies	12,506	12,059	11,765	11,155	10,793	12,342	11,040	9,542	10,392	9,699
Professional Development	396	340	319	363	315	278	267	287	287	314
Communication Services and Supplies	710	700	718	664	719	659	636	714	648	632
Professional Services	16,298	16,273	34,392	22,036	9,389	9,445	8,830	14,953	15,650	11,933
Maintenance and Repair Services	287	281	236	594	481	432	446	568	317	361
Janitorial Services									1	1
Computer Equipment	258	53	283	317	126	342	85	98	1,155	1,182
Office Equipment	118	298	453	77	99	209	44	141	508	601
Other Equipment	265	779	491	140	285	57	48	41	598	280
Property\Lease\Rental	6	11	11	17	31	19	106	18	74	35
Other Expenses	6	5	4	4	10	7	7	7	26	43
Total	\$ 31,047	30,996	48,867	35,544	22,459	23,975	21,742	26,630	29,945	25,384

(a) 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

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

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2010-2016**

(in thousands of dollars)

	2016	2015	2014	2013	2012	2011	2010	2007 - 2009 (a)
Administration Division (b)								
Personal Service	\$ 3,340	3,338	3,234	3,507	3,431	3,743	4,040	
Expense and Equipment	<u>11,568</u>	<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>14,908</u>	<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	\$ 3,953	3,814	3,755	3,718	3,646	3,719	3,787	
Expense and Equipment	<u>326</u>	<u>334</u>	<u>406</u>	<u>403</u>	<u>381</u>	<u>358</u>	<u>331</u>	
Total	\$ <u>4,279</u>	<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	\$ 8,473	8,484	8,174	8,812	8,081	8,317	8,878	
Expense and Equipment	<u>5,869</u>	<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>14,342</u>	<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	\$ 20,478	20,400	21,465	20,617	20,912	20,562	20,532	
Expense and Equipment	1,974	1,511	1,592	1,551	2,008	2,365	1,961	
Tax Integrated System	7,903	8,293	25,835	12,000				
Fees to Counties and Collection Agency Fees	2,926	2,952	3,223	3,065	2,693	2,343	2,415	
Payment of Fees to Counties for Liens	275	264	273	264	428	376	225	
Multistate Tax Commission Dues	<u>206</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>158</u>	<u>158</u>	<u>150</u>	
Total	\$ <u>33,762</u>	<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	\$ 36,244	36,036	36,628	36,654	36,070	36,341	37,237	
Total Expense and Equipment	<u>31,047</u>	<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>67,291</u></u>	<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 2007-2009 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 (2007-2009)**

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

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. Fiscal Years 2010 through 2016 divisional expenditures are shown on page 88.

(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) 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 (2007 - 2016)**

(in thousands of dollars)

	2016 (b)	2015 (b)	2014 (b)	2013 (b)	2012	2011	2010	2009	2008	2007 (a)
General Fund (0101)	\$ 48,933	48,921	66,960	52,674	40,672	41,408	39,756	45,497	47,416	45,571
Child Support Enforcement Collections Fund (0169)	1,366	1,357	1,494	1,753	1,812	1,811	1,820	1,929	1,979	2,058
Conservation Commission Fund (0609)	569	564	534	508	531	500	544	553	527	517
Department of Revenue Federal Fund (0132)	2,533	2,503	2,846	4,271	3,521	3,611	3,331	3,675	4,081	3,578
Department of Revenue Information Fund (0619)				6		682	798	773	682	699
Department of Revenue Specialty Plate (0775)				2				4		3
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)				9		12	12	12	12	11
Federal Budget Stabilization (2000)							90			
Health Initiatives Fund (0275)	58	54	50	50	64	56	54	52	46	50
Motor Vehicle Commission Fund (0588)	781	605	397	458	370	691	773	1,112	1,096	804
Petroleum Inspection Fund (0662)	29	24	23	18	27	30	30	35	30	30
Petroleum Storage Tank Insurance Fund (0585)	26	26	24	25	23	26	25	25	24	37
State Highways and Transportation Department Fund (0644)	12,996	12,978	13,153	12,394	11,509	11,489	11,746	11,587	11,270	10,434
Tobacco Control Enforcement Fund (984)			14	30						
Total	\$ 67,291	67,032	85,495	72,198	58,529	60,316	58,979	65,254	67,163	63,792

(a) 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.

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

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2007 - 2016)**

(in thousands of dollars)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Refunds for Overpayment of Tax	\$ 1,404,699	1,222,501	1,278,422	1,178,920	1,278,159	1,336,625	1,468,754	1,440,487	1,257,997	1,207,944
Appropriated Tax Credits	363									
County Stock Insurance Tax	114	103	82	203	644	1,135	1,295	1,508	835	2,615
Refunds for Aviation Trust Fund	6	6	20	4	9	6	5	58	16	26
Distribution of Funds Accruing to the Motor Fuel Tax Fund	185,676	185,263	178,451	177,321	180,130	183,887	182,147	181,390	189,735	188,864
Distribution of Income Tax Check-offs	36	35	33	25	32	34	39	30	28	30
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	448	404	850	1,552	1,561	1,335	1,309	1,321	1,599	2,210
Refunds of Tobacco and Cigarette Tax	20	21	50	27	20	146	20	4	44	31
Refunds of Motor Fuel Tax	10,047	10,578	9,119	7,838	10,031	10,237	10,559	11,297	9,325	8,908
Refunds of Fees Credited to Motor Vehicle Commission Fund	4	4	3	6	3	6		1	3	3
Refunds-Overpayment and Errors of the Workers' Compensation Fund	309	118	66	514	244	2,202	505	2,058	1,271	78
Refunds-Federal and Other Funds			14	18	8	12	13	9	11	15
Refunds-Debt Offset	907	823	866	893	836	837	359	262	286	250
Debt Offset Tax Credits	69	66	99	211	424	160	260	238	227	658
Refunds of Specialty Plates	5	5		5					15	
Distribution of Emblem Use Fee	1	1	1	1	1					
Total Program Specific Distributions	\$ 1,602,704	1,419,928	1,468,076	1,367,538	1,472,102	1,537,396	1,667,754	1,638,754	1,462,448	1,414,585

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2016

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 2016, the Department of Revenue received approximately 71 percent of its operational funding from the General Fund.

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.

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.

FUND DESCRIPTIONS

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.

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.

FUND DESCRIPTIONS

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.

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

FUND DESCRIPTIONS

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 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'.

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.

FUND DESCRIPTIONS

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.

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.

FUND DESCRIPTIONS

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.

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.

FUND DESCRIPTIONS

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 “Dare to Dream” license plates. The Martin Luther King, Jr. State Celebration Commission uses the funds for activities recognizing and celebrating Martin Luther King, Jr. Day in Missouri.

MISSOURI CASA FUND

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

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by 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.

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.

FUND DESCRIPTIONS

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 301.3084, RSMo, receives contributions from individuals requesting "Breast Cancer Awareness" license plates. 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 STATE WATER PATROL FUND

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

MISSOURI WORKS COMMUNITY COLLEGE JOB RETENTION TRAINING FUND

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

FUND DESCRIPTIONS

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. The fund also receives a \$2.75 fee from applicants for a motorcycle instruction permit, as authorized by Section 302.140, RSMo.

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.

FUND DESCRIPTIONS

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.

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.

FUND DESCRIPTIONS

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 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.

FUND DESCRIPTIONS

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.

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.

FUND DESCRIPTIONS

TAX AMNESTY FUND

The Tax Amnesty Fund, as authorized by Section 32.382, RSMo, received collections from a tax amnesty program administered by the Department from September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014.

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, 2016

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, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 109,655	794,244	842,015	61,884	Cash	61,884
Animal Waste Treatment System Loan Program	805,314	4,067,952	3,916,903	956,363	Cash	956,363
Beginning Farmer Loan Program	149,502	30,335	61,902	117,935	Cash	117,935
Agricultural Product Utilization Contributor Tax Credit Program	2,448,901	13,550,923	13,412,440	2,587,384	Cash	2,587,384
Family Farm Breeding Livestock Loan Program	18,718	13,276	2,014	29,980	Cash	29,980
Qualified Beef Tax Credit Program	622	125	450	297	Cash	297
MAESTRO (ARRA)	49,591	124	450	49,715	Cash	49,715
Mo. State Fair Escrow Account	1,686,476	2,052,154	1,923,760	1,814,870	Cash	1,814,870
Mo. State Fair Agricultural Youth Fund	129,992	146,180	276,172	0		
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 784,071	444,142	851,006	377,207	Cash	377,207
TFT-LCD ND-Cal Litigation	1,173,148	78	1,173,226	0		
DEPARTMENT OF CORRECTIONS:						
Inmate Account Fund	\$ 4,812,498	47,969,496	47,748,037	5,033,957	Cash	5,033,957
Inmate Canteen Fund	6,604,069	46,680,525	46,225,369	7,059,225	Cash	7,059,225
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 730,172,916	228,620,127	197,220,352	761,572,691	Cash, TI, Rec, Eq, Pre Exp, Bldg	1,868,562,108
MTC General	891,240	181,972	21,298	1,051,914	Cash	1,051,914
SSBCI Investment Income	238,233	30,850	100,669	168,414	Cash	168,414
Industrial Development and Reserve Fund	25,713,204	2,737,723	1,307,354	27,143,573	Cash, TI, Rec, Eq, Pre Exp, Bldg	44,107,711
Infrastructure Development Fund	61,290,992	6,455,415	4,688,953	63,057,454	Cash, TI, Rec, Eq, Pre Exp, Bldg	116,263,029
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 434,912	15,158	26,257	423,813	Cash, TI	531,940
Student and Activities Fund	297,104	113,450	90,911	319,643	Cash	319,643
Missouri School for the Blind:						
Trust Fund	10,294,390	341,334	952,743	9,682,981	Cash, TI	14,596,502
Activities Fund	63,488	63,917	55,190	72,215	Cash	72,215
Student Fund	5,142	2,656	1,488	6,310	Cash	6,310
Handicapped Children's Trust Fund	17,429	440	35	17,834	Cash, TI	22,473

See page 116 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
(continued):						
Career and Technical Student Organizations:						
Missouri Association FCCLA	\$ 145,384	132,995	139,918	138,461	Cash, CD	138,461
Missouri DECA	125,851	1,001,109	1,083,173	43,787	Cash	43,787
Missouri Collegiate DECA	14,536	69,548	72,842	11,242	Cash	11,242
Missouri FBLA	137,415	605,033	526,388	216,060	Cash	216,060
Missouri FBLA-PBL Professional Division	1,629	1,066	110	2,585	Cash	2,585
Missouri PBL	6,276	9,860	4,723	11,413	Cash	11,413
Missouri Skills USA	236,315	488,989	350,346	374,958	Cash, CD	374,958
Missouri Technology Student Association	39,884	62,297	32,453	69,728	Cash	69,728
Young Farmers	60,612	18,111	32,753	45,970	Cash, CD	45,970
Missouri FFA	1,372,317	1,177,919	1,054,888	1,495,348	Cash, CD, Other	1,495,348
Missouri FFA-PAS	7,471	1,761	1,070	8,162	Cash	8,162
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current General Fund	\$ (17,757,867)	112,410,653	105,816,856	(11,164,070)	Cash, Rec, TI, Inv, Pre Exp	107,276,909
Current Restricted Fund	1,843,688	7,972,324	7,556,678	2,259,334	Cash, Rec, CWIP, TI, Pre Exp	2,838,919
Auxiliary Services Designated	31,508,297	44,742,442	44,424,144	31,826,595	Cash, Rec, Inv, Pre Exp	35,308,377
Loan Funds - Restricted Fund	8,210,910	470	8,211,380	8,211,380	Cash, Rec, TI	(7,543,735)
Unexpended Plant Restricted Fund	46,166,441	1,923,813	38,294,121	9,796,133	Cash, TI, CWIP	11,719,834
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 7,672,958	8,583,965	7,390,407	8,866,516	Cash	8,866,516
Other Revenues	(12,189)	629,359	359,354	257,816	Cash	257,816
Current Funds - Restricted:						
Federal Grants	(528,292)	8,364,874	8,396,814	(560,232)	Cash, Rec	(560,232)
Other Gifts, Grants, and Contracts	1,452,100	2,325,315	2,480,522	1,296,893	Cash	1,296,893
Auxiliary Enterprises	408,532	5,025,806	5,558,943	(124,605)	Cash, TI	(124,605)
Loan Fund	34,499			34,499	Cash, Rec	34,499
Endowment	907,525	40,915		948,440	Cash, Rec	948,440
Plant	28,928,796	423,376	1,332,068	28,020,104	Cash, TI	28,020,104
<u>Lincoln University:</u>						
Current Funds	\$ 14,642,529	24,947,640	22,730,560	16,859,609	Cash, TI, Rec, Pre Exp	16,859,609
<u>Missouri Southern State University:</u>						
Current Funds	\$ 61,718,991	63,580,079	62,958,185	62,340,885	Cash, Rec, Inv, Eq, Pre Exp, Other	143,975,398

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, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (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	\$	22,600,073	22,600,073	0		
Interest Income		265,984	265,984	0		
State Vocational Reimbursements		29,040	29,040	0		
Reimbursement from Auxiliary		300,000	300,000	0		
Community Support		2,516,602	2,516,602	0		
Miscellaneous Income		2,199,980	2,199,980	0		
Auxiliary Services:						
Student Fees		1,564,823	1,564,823	0		
Sales and Services		7,748,321	7,748,321	0		
Community Support		183,276	183,276	0		
Interest Income		120,743	120,743	0		
Federal Interest Rebate		272,994	272,994	0		
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$	19,893,838	64,279,926	61,858,139	22,315,625	Cash, Inv, Rec 29,736,279
Designated		7,735,429	10,360,444	9,355,408	8,740,465	Cash, Inv, Rec 9,087,206
Auxiliary Enterprises		3,040,184	29,357,094	25,666,202	6,731,076	Cash, Inv, Rec 13,230,270
Restricted		1,068,832	9,776,640	9,776,640	1,068,832	Cash, Rec 474,161
Loan Fund		2,341,244	33,820	82,299	2,292,765	Cash, Rec 2,294,909
Plant Fund:						
Unexpended Plant		(45,181,212)	1,661,330		(43,519,882)	Cash, Rec 6,303,721
Renewals and Replacements		11,773,806	462,350	(139,563)	12,375,719	Cash, Rec 12,382,319
Debt Service		5,512,827	5,738,799	6,282,859	4,968,767	Cash, TI, Rec 7,458,372
Investment in Plant		73,458,105	6,276,015	1,992,169	77,741,951	Eq, Bldg, Other 141,235,472
<u>Southeast Missouri State University:</u>						
Current Fund	\$	(12,498,085)	175,369,660	176,009,104	(13,137,529)	Cash, TI, Inv, Rec, Pre Exp 83,274,974
Loan Fund		864,073	120,814	156,744	828,143	Cash, Rec 4,467,024
Endowment and Similar Funds		4,218,070	99,094		4,317,164	Cash, Rec 4,317,164
Plant Fund		272,861,288	68,138,835	71,596,986	269,403,137	Cash, Inv, Rec, Other 472,564,987
Agency Fund		253,321	589,498	662,060	180,759	Cash, Rec 218,753

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, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (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	\$ 64,329,821	112,041,249	112,361,443	64,009,627		
Designated Fund	4,394,085	62		4,394,147		
Endowment	780,490	4,000		784,490		
Total General Operating Fund	<u>\$ 69,504,396</u>	<u>112,045,311</u>	<u>112,361,443</u>	<u>69,188,264</u>	Cash, Rec, Inv, Other	94,307,279
Other Funds:						
Designated Fund	\$ (100,977,600)	32,295,537	33,182,468	(101,864,531)	Cash, Rec, Inv, Other	58,166,988
Auxiliary Fund	140,679,135	59,963,593	55,148,242	145,494,486	Cash, Rec, Inv, Other	271,625,269
Restricted and Loan Fund	5,778,299	12,379,046	13,346,391	4,810,954	Cash, Rec, Inv, Other	17,783,312
Plant Fund	203,747,828	10,113,065		213,860,893	Cash, Rec, Inv, Other	274,557,005
West Plains Fund	15,178,954	6,854,354	7,315,146	14,718,162	Cash, Rec, Inv, Other	25,117,755
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 25,839,794	83,248,140	81,923,087	27,164,847	Cash, TI, Rec, Inv	43,714,543
Current Funds - Restricted	906,567	8,384,912	7,972,738	1,318,741	Cash, Rec	5,906,483
Plant Fund	4,102,300	8,200,551	7,893,847	4,409,004	Cash, TI, CWIP, Other	237,408,114
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (4,563,893)	2,348,940	2,690,303	(4,905,256)	Cash, TI, Rec, Inv	1,824,213
Restricted Funds	67,748	307,140	304,154	70,734	Cash, TI, Rec, Inv	238,866
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 289,809,509	1,485,919,512	1,187,950,441	587,778,580	Cash	587,778,580
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 112,909	1,740,882	1,750,556	103,235	Cash	103,235
Bellefontaine Habilitation Center	130,974	1,483,029	1,486,050	127,953	Cash	127,953
Center for Behavioral Medicine	49,260	397,473	434,552	12,181	Cash	12,181
Central Missouri Regional Center	335,632	7,091,710	7,095,942	331,400	Cash	331,400
Fulton State Hospital	339,682	1,178,153	1,155,179	362,656	Cash	362,656
Hannibal Regional Center	172,304	2,907,393	2,767,553	312,144	Cash	312,144
Hawthorn Children's Psychiatric Hospital	22,472	17,687	34,609	5,550	Cash	5,550
Higginsville Habilitation Center	145,991	1,468,126	1,489,543	124,574	Cash	124,574
Joplin Regional Center	102,876	2,072,177	2,075,521	99,532	Cash	99,532
Kansas City Regional Center	782,126	12,470,909	12,470,141	782,894	Cash	782,894
Kirksville Regional Center	54,338	896,493	900,899	49,932	Cash	49,932

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, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF MENTAL HEALTH: (continued):						
Metro St. Louis Psychiatric Center	\$ 6,406	26,777	22,308	10,875	Cash, CS	30,453
Northwest Community Services	184,080	1,733,992	1,732,602	185,470	Cash	185,470
Northwest Mo. Psychiatric Rehabilitation Center	104,329	333,669	348,108	89,890	Cash	89,890
Poplar Bluff Regional Center	221,066	2,869,193	2,881,426	208,833	Cash	208,833
Rolla Regional Center	134,951	1,822,890	1,829,387	128,454	Cash	128,454
Sikeston Regional Center	145,472	2,021,513	2,057,537	109,448	Cash	109,448
Southeast Mo. Mental Health	188,598	774,893	820,805	142,686	Cash	142,686
Southeast Mo. Residential Services	41,543	606,003	612,572	34,974	Cash	34,974
Southwest Community Services	66,876	626,221	631,558	61,539	Cash	61,539
Southwest Mo. Mental Health		79,581	79,581	0		
Springfield Regional Center	187,825	3,601,482	3,593,331	195,976	Cash	195,976
St. Louis Developmental Dis. Treatment Center	73,935	1,358,168	1,374,330	57,773	Cash	57,773
St. Louis Regional Center	810,978	9,887,806	9,955,060	743,724	Cash	743,724
St. Louis Psychiatric Rehabilitation Center	447,671	1,424,773	1,482,661	389,783	Cash	389,783
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 142,601	178,427	142,144	178,884	Cash	178,884
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 133,537	1,895,703	1,898,001	131,239	Cash, Repo	131,239
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees		135,262,245		135,262,245	Cash, TI	135,262,245
Investment Income		37,456,417		37,456,417	Cash, TI	37,456,417
Member Premium-Public Entities		7,904,470		7,904,470	Cash, TI	7,904,470
Rebates		3,437,310		3,437,310	Cash, TI	3,437,310
Missouri Savings Bond Account	22	20,918	20,918	22	Cash	22
Old Age Survivors Disability and Health						
Insurance Trust Fund	3,727	293,989,112	293,989,141	3,698	Cash	3,698
State of MO Cafeteria Plan Account	26,515	299,070	298,612	26,973	Cash	26,973
Commuter Benefits Refund Account		275	275	0		
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 139,170	864,420	875,673	127,917	Cash	127,917
Resident Fiduciary Account	50	32,724	32,774	0		
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	111,973	1,214,725	1,272,070	54,628	Cash	54,628
Fiduciary Residents Cash Fund		28,608	28,608	0		

See page 116 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF PUBLIC SAFETY:						
(continued):						
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	\$ 72,226	1,851,718	1,887,703	36,241	Cash	36,241
Mo. Veterans' Home, St. James:						
VA Fiduciary	1,076	50,572	51,648	0		
Residents Cash Fund	94,779	1,123,700	1,154,439	64,040	Cash	64,040
Social Security Beneficiaries Account	8,256	58,834	64,362	2,728	Cash	2,728
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	378,518	2,799,620	2,795,154	382,984	Cash	382,984
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	47,260	311,482	314,633	44,109	Cash	44,109
Fiduciary Fund	29,190	66,394	58,523	37,061	Cash	37,061
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	41,455	2,229,556	2,220,647	50,364	Cash	50,364
Fiduciary Fund	370,713	265,531	221,479	414,765	Cash	414,765
Assistance League	158,854	257,545	323,498	92,901	Cash, CD	92,901
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 8,516,654,912	358,306,180	765,799,878	8,109,161,214	Cash, Rec, TI, Eq	9,200,843,476
Judicial Plan	130,851,263	34,331,784	33,126,697	132,056,350	Cash, Rec, TI, Eq	148,463,270
Mo. State Employees						
Life and LTD Insurance Program	(10,423)	30,855,489	30,911,005	(65,939)	Cash, Rec, TI	4,601,535
Deferred Compensation System of Missouri	755,729	3,570	464,735	294,564	Cash, Rec, TI, Eq	301,399
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 219	2,056	1,819	456	Cash	456
Gentry Residential Treatment Center - Trust Fund	6	30	25	11	Cash	11
Rich Hill Youth Development Center - Trust Fund	329	209	380	158	Cash	158
Delmina Woods - Trust Fund	347	56	28	375	Cash	375

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, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (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	44			44	Cash	44
Fulton Treatment Center - Trust Fund	2,200	1,078	2,945	333	Cash	333
Rosa Parks Center - Trust Fund	60	145	110	95	Cash	95
Camp Avery Park Camp - Trust Fund	66	492	492	66	Cash	66
Montgomery City Youth Center - Trust Fund	9,954	15,563	21,419	4,098	Cash	4,098
Northwest Region:						
Langsford House - Trust Fund	3,319	5,673	5,551	3,441	Cash	3,441
Northwest Regional Youth Center - Trust Fund	6,935	13,631	12,435	8,131	Cash	8,131
Riverbend Treatment Center - Trust Fund	8,371	15,458	20,134	3,695	Cash	3,695
Watkins Mill Park Camp - Trust Fund	8,375	19,994	24,724	3,645	Cash	3,645
Waverly Regional Youth Center - Trust Fund	5,456	24,429	20,460	9,425	Cash	9,425
Southeast Region:						
W.E. Sears - Trust Fund	4,761	28,439	28,843	4,357	Cash	4,357
Girardot Center - Trust Fund	937	7,667	7,320	1,284	Cash	1,284
Sierra Osage Treatment Center - Trust Fund	1,549	17,273	16,658	2,164	Cash	2,164
W.E. Sears Youth Center - Canteen Fund	666	506	602	570	Cash	570
New Madrid Bend Youth Center - Trust Fund	1,861	7,867	9,544	184	Cash	184
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund		7,051	5,103	1,948	Cash	1,948
Hogan Street Regional Youth Center-Trust Fund	10,348	22,702	18,259	14,791	Cash	14,791
Missouri Hills-Trust Fund	6,597	36,788	38,284	5,101	Cash	5,101
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 54,355,809	3,327,830	23,775,829	33,907,810	Cash, TI, Rec	33,907,810
MoDOT and MSHP Medical and Life Insurance	23,709,834	126,617,826	132,541,919	17,785,741	Cash, TI, Rec, CD	39,736,853
Mo Highway and Transportation Com Self Insurance	10,242,923	25,768,538	21,603,919	14,407,542	Cash, TI, Rec	105,086,800
Mo Transportation Finance Corp	103,327,560	1,926,695	38,180	105,216,075	Cash, TI, Rec	105,217,688
Motor Carrier Services	10,765,738	207,231,859	213,522,981	4,474,616	Cash, TI, Rec	4,474,616
STATE TREASURER'S OFFICE:						
BPB 1991: Depreciation Reserve	\$ 1,013,605		1,013,605	0		
TOTAL NON-APPROPRIATED FUNDS	\$ 10,889,312,608	4,210,065,818	4,132,450,999	10,966,927,427		14,653,955,489

(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, 2015, 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 2015 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, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (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 39.