

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2018



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INTRODUCTORY

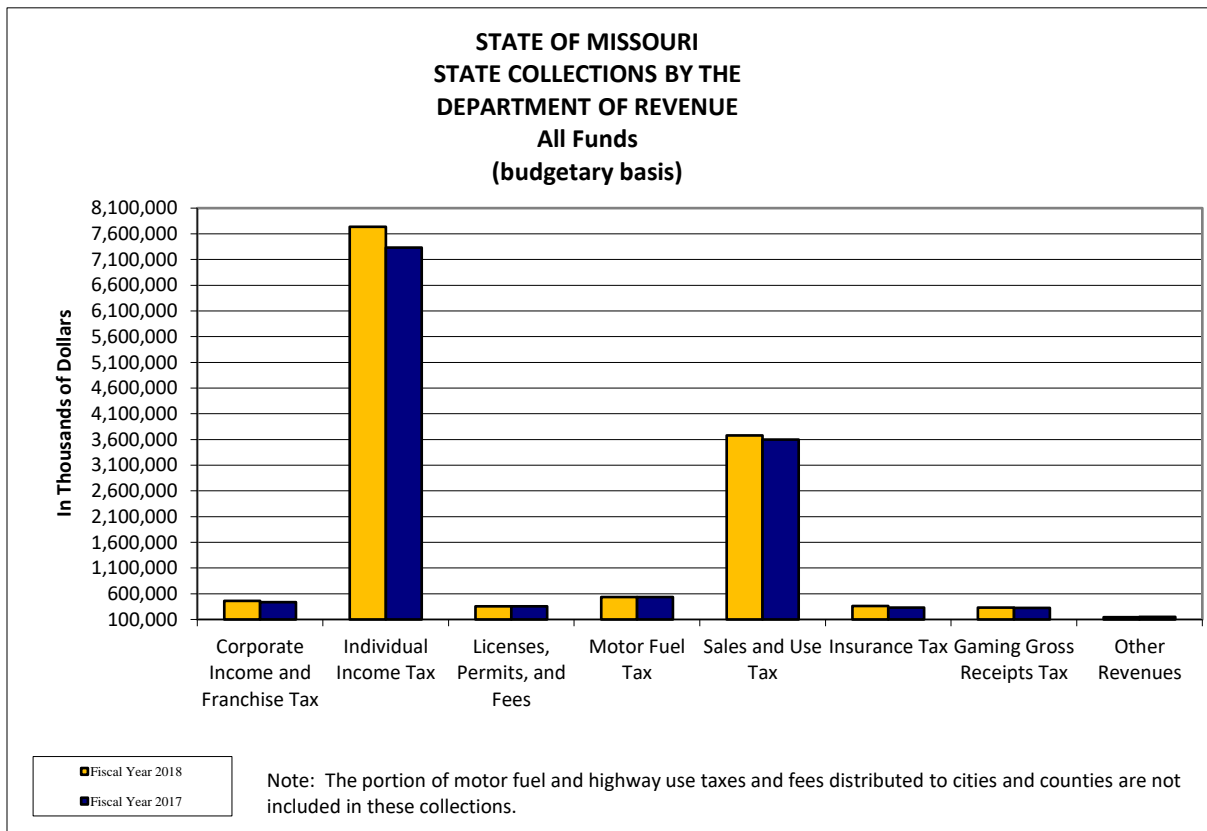
REPORTING ENTITY

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 2018 was 1,143.05, with an operating budget of \$77.4 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$13.8 billion in Fiscal Year 2018, an increase of .26 percent over Fiscal Year 2017. The Department collected 98.8 percent of the state's General Fund collections and 48.4 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

REPORT REQUIREMENTS

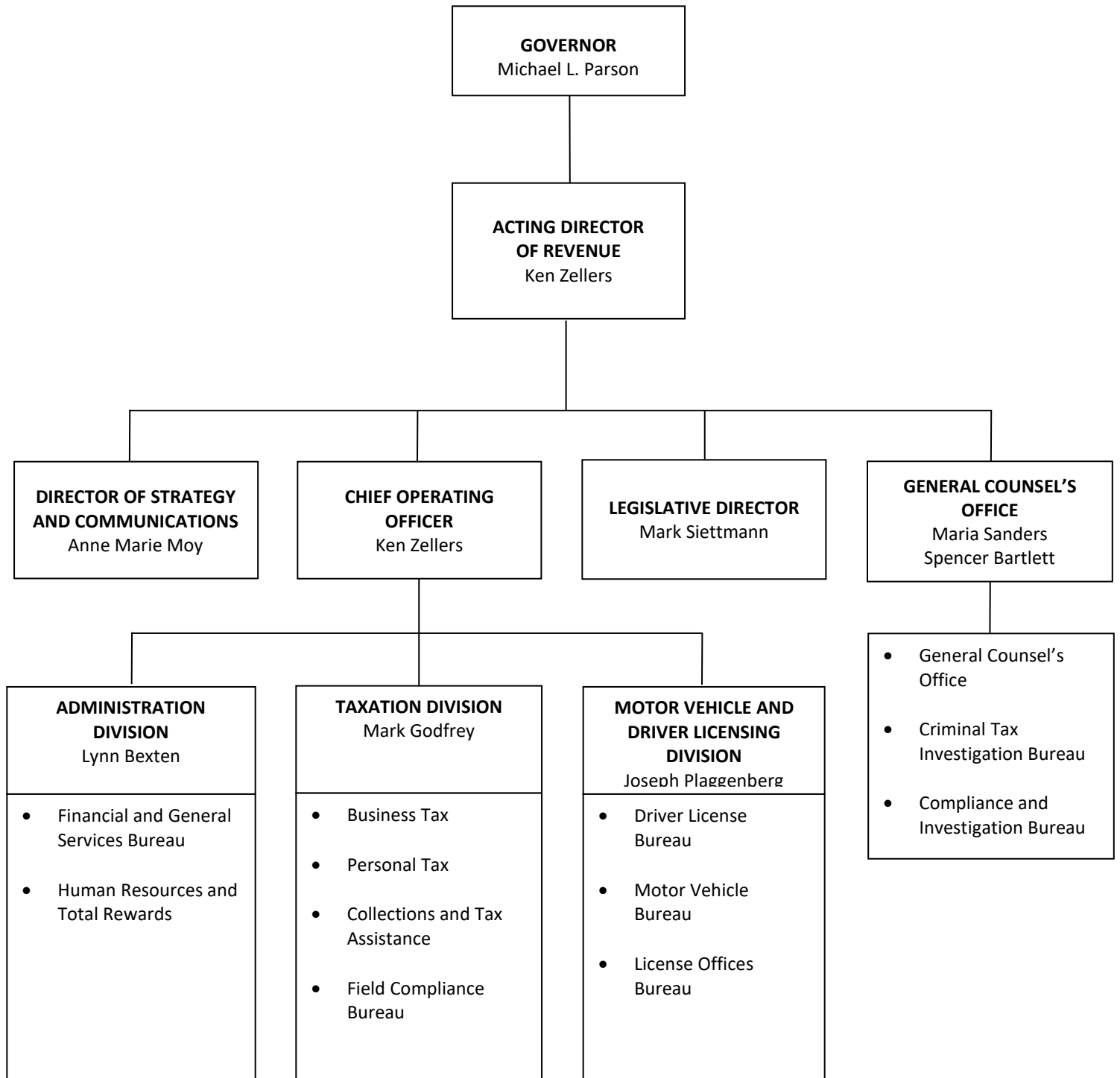
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

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.

INTRODUCTORY

Department of Revenue Organizational Chart



Taxes Administered

Fiscal Year Ended June 30, 2018

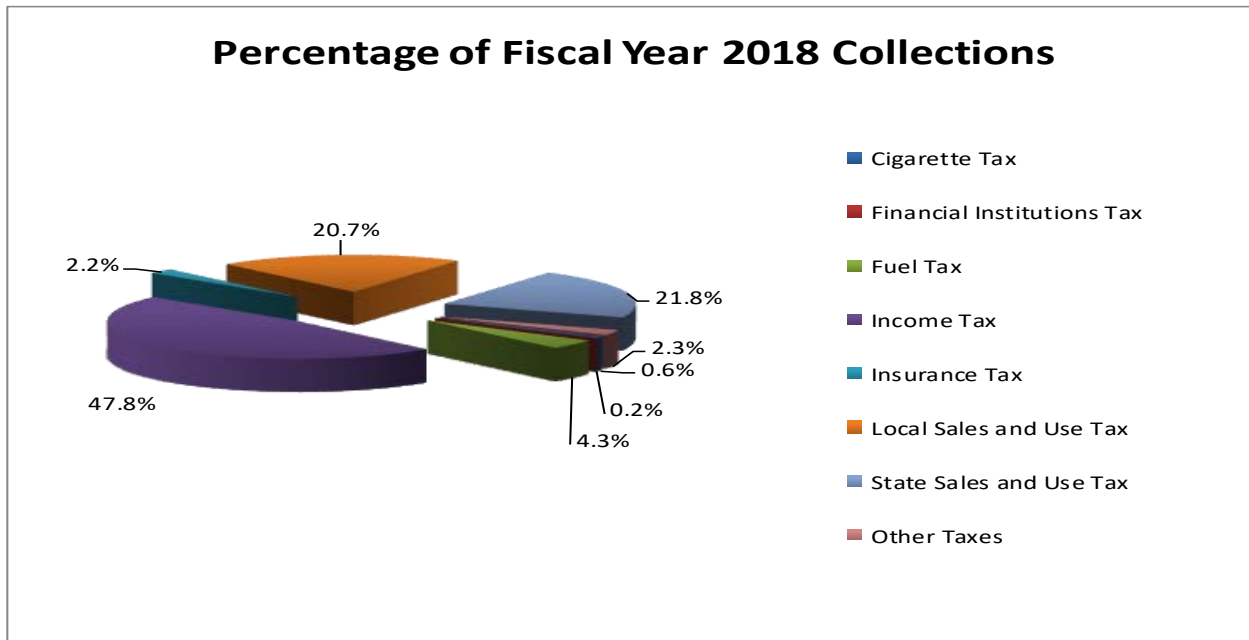
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

	FY18 Amount Collected	FY17 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$102,291,775	\$105,607,384	-3.1 %
Financial Institutions Tax	38,132,400	39,172,677	-2.7
Fuel Tax	728,757,665	734,940,610	-0.8
Income Tax	8,199,310,794	7,766,105,567	5.6
Insurance Tax	370,812,048	340,296,597	9.0
Local Sales and Use Tax	3,552,265,312	3,312,491,891	7.2
State Sales and Use Tax	3,742,345,985	3,659,746,431	2.3
Other Taxes	402,647,566	396,646,843	1.5
Total Collections	\$17,136,563,545	\$16,355,008,000	4.8 %



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	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014
Cigarette	\$75,939,169	-4.9%	\$79,873,777	-4.6%	\$83,685,976	2.4%	\$81,745,444	-0.7%	\$82,301,596
St. Louis County	2,773,125	-10.2%	3,088,325	-8.3%	3,367,841	9.9%	3,064,292	3.6%	2,957,126
Jackson County	2,070,270	-1.6%	2,104,475	-4.9%	2,212,337	0.7%	2,196,842	-1.5%	2,230,842
Tobacco Products	21,468,711	4.6%	20,516,652	5.6%	19,434,019	9.8%	17,691,619	2.7%	17,225,213
Tobacco Control	5,000	3125.8%	155	100.0%		0.0%		0.0%	
Tobacco Prod Bond	35,500	47.9%	24,000	40.4%	17,100	-23.2%	22,261	-58.4%	53,450
Total Collections	\$102,291,775	-3.1%	\$105,607,384	-2.9%	\$108,717,273	3.8%	\$104,720,458	0.0%	\$104,768,227

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	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014
Banks	\$20,011,606	-10.4%	\$22,335,756	61.5%	\$13,829,011	46.0%	\$9,472,819	-41.1%	\$16,091,944
Credit Institutions	1,153,029	-76.2%	4,845,266	23.0%	3,937,661	78.0%	2,211,656	19.6%	1,849,417
Savings and Loan	14,938,147	50.3%	9,937,136	1.8%	9,759,808	-16.4%	11,670,504	13.3%	10,297,344
Credit Unions	2,029,618	-1.2%	2,054,519	-10.7%	2,299,967	57.7%	1,458,529	26.5%	1,152,912
Total Collections	\$38,132,400	-2.7%	\$39,172,677	31.3%	\$29,826,447	20.2%	\$24,813,508	-15.6%	\$29,391,617

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	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014
Aviation Fuel	\$258,963	0.5%	\$257,653	0.2%	\$257,088	1.6%	\$252,969	-4.2%	\$264,010
Motor Fuel	728,498,702	-0.8%	734,682,957	1.2%	725,918,660	3.0%	704,792,974	0.0%	704,921,584
Total Collections	\$728,757,665	-0.8%	\$734,940,610	1.2%	\$726,175,748	3.0%	\$705,045,943	0.0%	\$705,185,594

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, was a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate was .0333 percent of total assets or capital stock of a corporation if the assets or capital stock exceeded \$1 million. Beginning January 1, 2010, the limit increased to \$10 million. Beginning January 1, 2011, the tax could 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 was .027 percent, .02 percent, .013 percent, and .001 percent respectively. No franchise tax was imposed beginning on or after January 1, 2016. Disposition of the tax was 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.

TAXES ADMINISTERED

- Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.
- Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

Tax Type	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014
Individual									
Declarations	\$997,055,468	15.4%	\$864,321,311	-2.6%	\$887,519,977	6.6%	\$832,305,827	12.2%	\$741,748,423
Fiduciary	129,019,141	83.9%	70,169,160	-7.2%	75,642,958	8.7%	69,590,791	27.9%	54,410,163
Returns	871,580,811	3.4%	843,257,223	-6.6%	903,131,210	-1.6%	918,125,942	15.6%	794,565,689
Withholding	5,730,625,105	3.4%	5,543,067,192	4.4%	5,307,084,994	4.7%	5,069,725,226	6.5%	4,761,938,963
College New Job Training	5,822,867	30.8%	4,450,647	63.0%	2,730,345	-52.9%	5,791,759	-5.8%	6,145,665
College Job Retention	3,485,106	-39.3%	5,738,957	-6.6%	6,147,640	-29.7%	8,740,961	11.9%	7,814,694
MO Senior Serv Protection		0.0%		0.0%		0.0%		-100.0%	55,100,000
Subtotal	\$7,737,588,498	5.5%	\$7,331,004,490	2.1%	\$7,182,257,124	4.0%	\$6,904,280,506	7.5%	\$6,421,723,597
Corporation/Franchise									
Declarations	\$320,797,044	10.4%	\$290,501,245	-10.2%	\$323,319,351	-10.1%	\$359,501,901	4.3%	\$344,565,989
Returns	140,925,252	-2.5%	144,599,832	-11.1%	162,689,613	-18.4%	199,278,265	1.7%	196,008,614
Subtotal	\$461,722,296	6.1%	\$435,101,077	-10.5%	\$486,008,964	-13.0%	\$558,780,166	3.4%	\$540,574,603
Total Collections	\$8,199,310,794	5.6%	\$7,766,105,567	1.3%	\$7,668,266,088	2.7%	\$7,463,060,672	7.2%	\$6,962,298,200

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

TAXES ADMINISTERED

Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar years 2017 and 2018. Disposition of the tax is to the Workers' Compensation Fund.

Tax Type	Percent of		Percent of		Percent of		Percent of		FY2014
	FY2018	Change	FY2017	Change	FY2016	Change	FY2015	Change	
Captive Insurance	\$1,049,444	1.0%	\$1,038,978	26.2%	\$823,062	10.9%	\$742,246	5.8%	\$701,862
Special Purpose Life	714,478	-3.1%	737,705	-21.1%	935,150	-22.6%	1,207,538	33.1%	907,095
Premium (Foreign)	308,331,508	10.6%	278,816,242	13.5%	245,687,869	3.5%	237,443,890	18.0%	201,143,498
Premium (Domestic)	8,923,042	-5.7%	9,461,456	3.6%	9,132,530	-5.6%	9,679,029	6.2%	9,115,401
Surplus Lines	34,376,656	2.5%	33,522,164	11.5%	30,073,590	1.1%	29,757,983	3.5%	28,746,882
Workers Compensation	17,416,920	4.2%	16,720,052	-2.5%	17,156,163	-0.3%	17,199,724	9.5%	15,700,482
Total Collections	\$370,812,048	9.0%	\$340,296,597	12.0%	\$303,808,364	2.6%	\$296,030,410	15.5%	\$256,315,220

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	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014
Local Sales	\$3,397,428,184	6.8%	\$3,180,806,548	1.0%	\$3,148,525,719	4.5%	\$3,011,735,377	6.5%	\$2,827,584,549
Local Option Use	154,837,128	17.6%	131,684,433	1.7%	129,469,434	5.8%	122,415,885	-0.2%	122,631,836
Total Collections	\$3,552,265,312	7.2%	\$3,312,490,981	1.1%	\$3,277,995,153	4.6%	\$3,134,151,262	6.2%	\$2,950,216,385

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.

TAXES ADMINISTERED

Tax Type	Percent of		Percent of		Percent of		Percent of		FY2014
	FY2018	Change	FY2017	Change	FY2016	Change	FY2015	Change	
General	\$2,193,340,173	2.3%	\$2,143,504,272	1.7%	\$2,107,381,357	4.8%	\$2,011,257,913	2.3%	\$1,965,845,886
Aviation Jet Fuel	6,543,872	68.3%	3,889,020	-16.6%	4,663,184	-3.3%	4,823,355	-25.3%	6,457,784
Conservation									
State Sales and Use	105,366,727	2.3%	102,996,364	0.9%	102,097,522	4.4%	97,798,674	2.8%	95,152,940
Motor Vehicle Sales	14,201,414	0.9%	14,081,049	5.6%	13,332,253	4.7%	12,730,067	6.8%	11,923,500
Education									
State Sales and Use	838,763,631	2.2%	820,358,756	0.9%	813,272,590	4.4%	779,014,297	2.8%	758,001,981
Motor Vehicle Sales	113,610,476	0.9%	112,644,892	5.7%	106,533,618	4.5%	101,940,535	9.1%	93,448,240
Highway Use	14,853	-48.1%	28,605	-65.2%	82,158	-55.5%	184,728	-97.8%	8,548,383
Parks and Soil									
State Sales and Use	84,300,244	2.3%	82,397,097	0.9%	81,677,197	4.4%	78,239,083	2.8%	76,121,334
Motor Vehicle Sales	11,361,145	0.9%	11,264,853	5.6%	10,665,814	4.7%	10,184,069	6.8%	9,538,815
Vehicle	374,843,450	1.7%	368,581,523	5.6%	349,138,491	4.5%	334,142,239	8.9%	306,876,852
Total Collections	\$3,742,345,985	2.3%	\$3,659,746,431	2.0%	\$3,588,844,184	4.6%	\$3,430,314,960	3.0%	\$3,331,915,715

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.

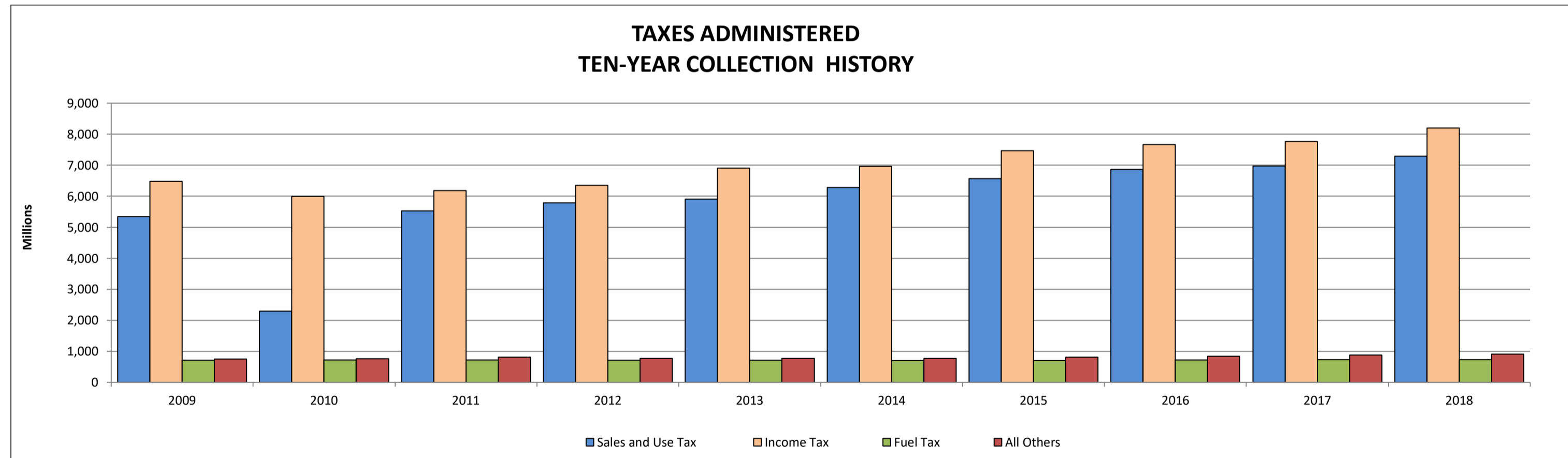
Property Tax

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	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014
County Private Car	\$4,320,040	-7.5%	\$4,669,897	4.1%	\$4,487,098	11.1%	\$4,039,511	3.7%	\$3,894,774
Estate	54,413	-2.5%	55,785	-0.7%	56,183	-39.1%	92,215	-28.9%	129,700
Gaming Receipts	365,032,794	1.3%	360,306,716	0.3%	359,271,836	1.7%	353,416,943	0.4%	352,107,284
Property	33,240,319	5.1%	31,614,445	2.4%	30,864,610	2.1%	30,242,239	1.8%	29,702,194
Total Collections	\$402,647,566	1.5%	\$396,646,843	0.5%	\$394,679,727	1.8%	\$387,790,908	0.5%	\$385,833,952

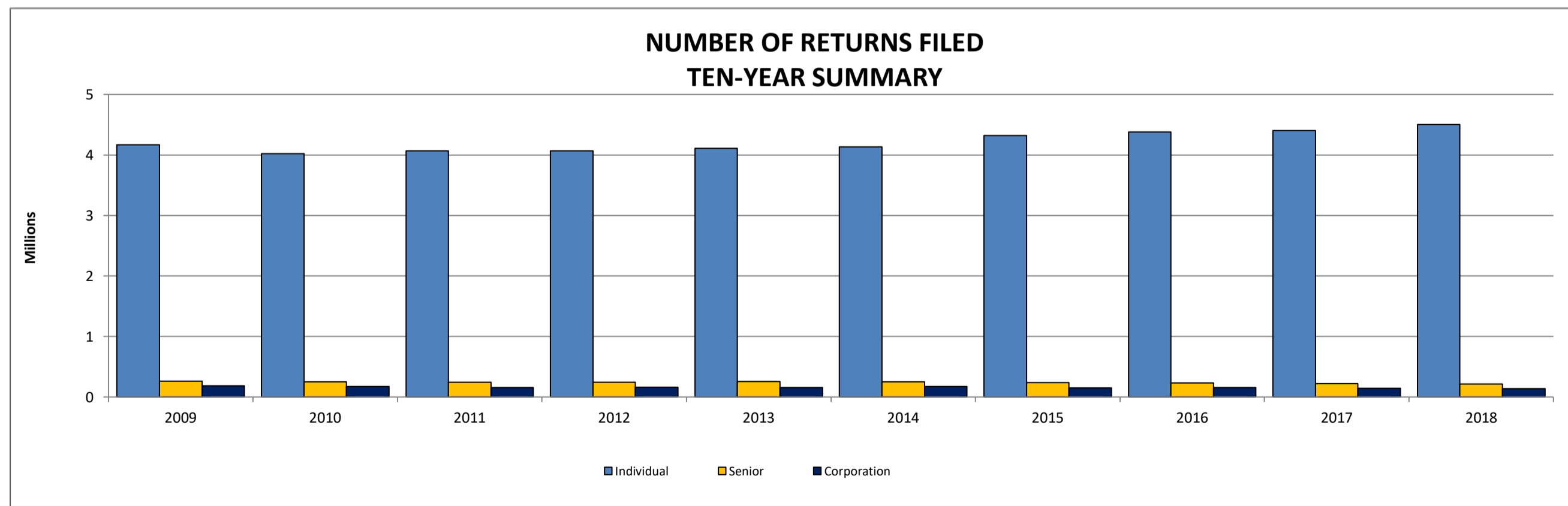
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2009 - 2018)**

TAX	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Cigarette Tax	\$ 102,291,775	105,607,384	108,717,273	104,720,458	104,768,227	109,215,009	110,493,484	111,247,469	111,871,656	114,013,090
Financial Institutions Tax	38,132,400	39,172,677	29,826,447	24,813,508	29,391,617	22,370,109	17,863,494	28,765,582	11,006,515	7,301,231
Fuel Tax	728,757,665	734,940,610	726,175,748	705,045,943	705,185,594	708,516,232	708,359,017	719,655,115	720,777,387	717,026,190
Income Tax	8,199,310,794	7,766,105,567	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
Insurance Tax	370,812,048	340,296,597	303,808,364	296,030,410	256,315,220	241,619,613	235,249,256	253,051,198	233,637,079	244,499,360
Local Sales and Use Tax	3,552,265,312	3,312,490,981	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
State Sales and Use Tax	3,742,345,985	3,659,746,431	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
Other Taxes	402,647,566	396,646,843	394,679,727	387,790,908	385,833,952	399,301,026	407,944,348	414,456,903	405,695,473	388,052,409
Total Tax Collections	<u>\$ 17,136,563,545</u>	<u>16,355,007,090</u>	<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>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2009 - 2018)**

TRANSACTION TYPE	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,102,564	3,002,736	3,038,443	3,000,047	2,847,607	2,876,214	2,894,584	2,917,023	2,876,787	3,019,358
Amount of Refunds	\$1,072,089,195	\$1,032,823,169	\$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
WITHHOLDING:										
Number Filed	1,346,120	1,349,958	1,284,988	1,268,555	1,232,506	1,182,885	1,119,822	1,104,848	1,095,225	1,100,579
Amount of Refunds	\$43,919,975	\$38,303,088	\$25,709,157	\$22,024,743	\$8,806,486	\$10,640,061	\$11,151,221	\$11,290,324	\$10,833,308	\$12,500,266
FIDUCIARY:										
Number Filed	52,360	51,863	53,780	52,874	55,419	50,587	51,269	49,391	49,432	49,764
Amount of Refunds	\$12,557,771	\$9,560,298	\$8,955,538	\$6,798,683	\$7,714,077	\$5,581,977	\$4,350,753	\$13,430,811	\$9,579,927	\$8,619,490
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	215,681	220,654	232,734	237,149	249,751	255,550	246,592	246,227	249,450	259,876
Amount of Refunds	\$98,808,490	\$100,851,062	\$106,926,350	\$104,810,266	\$101,561,121	\$113,962,551	\$117,603,638	\$114,887,118	\$118,594,589	\$118,573,853
CORPORATION RETURNS:										
Number Filed	140,679	146,482	155,339	148,798	171,263	157,939	160,203	157,378	173,748	183,792
Amount of Refunds	\$161,392,989	\$158,937,587	\$181,455,603	\$120,493,356	\$142,742,119	\$108,716,882	\$157,036,757	\$149,583,660	\$212,910,795	\$164,040,814
TOTAL (Memorandum Only):										
Number Filed (all types)	4,857,404	4,771,693	4,765,284	4,707,423	4,556,546	4,523,175	4,472,470	4,474,867	4,444,642	4,613,369
Amount of Refunds (all types)	\$1,388,768,420	\$1,340,475,204	\$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



Fees Administered

Fiscal Year Ended June 30, 2018

The Fees Administered schedules contain a brief description of the fee and amount collected. 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.

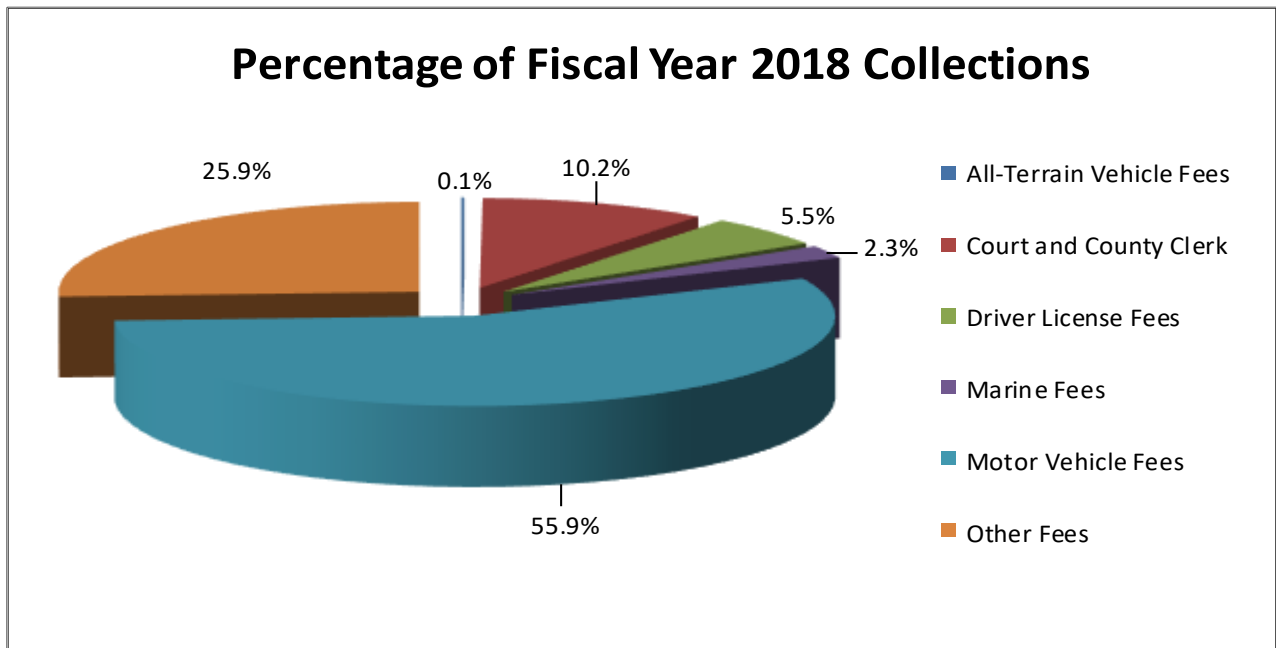


FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

	FY18 Amount Collected	FY17 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$521,840	\$571,586	-8.7 %
Court and County Clerk and Recorder Fees	39,946,367	40,769,542	-2.0
Driver License Fees	21,559,945	19,523,711	10.4
Marine Fees	9,008,121	8,751,039	2.9
Motor Vehicle Fees	218,095,895	215,127,512	1.4
Other Fees	100,809,548	102,685,085	-1.8
Total Collections	\$389,941,716	\$387,428,475	0.6 %

Fiscal Year 2017 Motor Vehicle Fees are restated.



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	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014
Certificate of Title	\$95,574	-9.7%	\$105,853	-8.4%	\$115,509	-5.7%	\$122,429	1.4%	\$120,764
Registration/Decal	198,438	-7.0%	213,477	-8.1%	232,324	-3.0%	239,451	-4.6%	250,919
Misc/Penalties	227,828	-9.7%	252,256	3.7%	243,336	-2.7%	250,089	-6.1%	266,438
Total Collections	\$521,840	-8.7%	\$571,586	-3.3%	\$591,169	-3.4%	\$611,969	-4.1%	\$638,121

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.

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 99, 106, and 107, 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.

FEES ADMINISTERED

DNA Profiling Analysis Fee

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

Domestic Relations Resolution Fee

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

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.

FEES ADMINISTERED

Motorcycle Safety Fee

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

Prosecuting Attorney Fees

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

Putative Father Registry Fee

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

Recorders Fees

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

- The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.
- The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- 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.

FEES ADMINISTERED

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.

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2014
	FY2018	Change	FY2017	Change	FY2016	Change	FY2015	Change	
Associate/Probate	\$1,438,844	-8.8%	\$1,578,389	-7.2%	\$1,701,119	1.1%	\$1,681,867	-7.6%	\$1,819,351
Brain Injury	549,883	-9.5%	607,900	-3.3%	628,587	-3.8%	653,662	-8.8%	716,851
Circuit Clerk	10,222,866	3.6%	9,864,739	-0.5%	9,915,549	-14.2%	11,560,490	14.0%	10,143,712
Court Automation	4,385,294	1.7%	4,312,542	-2.4%	4,417,241	-2.1%	4,514,176	-3.1%	4,657,527
Crime Victims'	7,008,755	-8.4%	7,653,867	-10.4%	8,539,838	-16.3%	10,197,933	-3.8%	10,605,814
Deputy Sheriff	2,565,533	-2.9%	2,643,369	-10.8%	2,962,633	-9.4%	3,270,133	-9.3%	3,603,760
DNA Post Conviction Test	340	13.3%	300	100.0%		-100.0%	171	100.0%	
DNA Profiling	1,170,953	0.1%	1,169,311	-4.5%	1,224,606	-4.3%	1,279,702	-3.3%	1,323,673
Domestic Relations	212,473	1.4%	209,445	-1.4%	212,424	0.9%	210,476	0.3%	209,775
Drug Lab Test	343,663	-0.7%	346,075	-0.4%	347,398	-18.6%	426,708	-0.3%	427,964
Independent Living Center	274,486	-9.8%	304,453	-3.1%	314,325	-4.8%	330,166	-7.8%	358,047
Merchant License	1,195	-43.6%	2,120	-25.7%	2,852	-5.6%	3,020	-70.2%	10,133
Missouri CASA	72,566	-1.5%	73,666	-3.4%	76,283	0.4%	75,947	1.0%	75,204
MODEX	634,568	-8.2%	691,240	-6.8%	741,393	3.3%	717,367	27.4%	562,973
Motorcycle	274,770	-9.7%	304,355	-3.1%	314,129	-4.0%	327,337	-8.8%	358,910
Prosecuting Attorney	222,721	-13.9%	258,823	-8.7%	283,481	-16.7%	340,379	-11.0%	382,353
Putative Father	149,328	5.2%	141,934	4.8%	135,477	9.8%	123,363	0.7%	122,537
Recorders	8,443,982	-5.2%	8,910,542	3.6%	8,597,142	3.4%	8,314,148	-3.4%	8,607,793
School Building	1,423,613	30.9%	1,087,170	-17.1%	1,311,730	10.4%	1,187,781	-0.9%	1,198,351
Spinal Cord Injury	550,534	-9.6%	609,302	-2.9%	627,760	-4.1%	654,691	-8.7%	717,329
Total Collections	\$39,946,367	-2.0%	\$40,769,542	-3.7%	\$42,353,967	-7.7%	\$45,869,517	-0.1%	\$45,902,057

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.

FEES ADMINISTERED

Organ Donor Contribution

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

Processing Fee

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

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.

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2014
	FY2018	Change	FY2017	Change	FY2016	Change	FY2015	Change	
Blindness Education	\$78,980	2.6%	\$77,012	4.8%	\$73,468	-2.9%	\$75,633	-1.9%	\$77,087
CDL Testing	938,622	8.0%	869,125	-3.3%	898,475	1.1%	888,650	9.5%	811,375
Driver Licenses Issued									
Operator (Class F)	12,224,708	14.3%	10,692,188	-8.4%	11,670,248	-3.8%	12,132,956	18.5%	10,234,694
For Hire (Class E)	2,625,935	15.0%	2,282,730	-5.5%	2,415,001	-7.1%	2,600,205	21.2%	2,146,025
Commercial (Class A, B, C)	2,291,533	11.1%	2,062,410	-6.7%	2,210,621	-4.9%	2,324,649	0.6%	2,310,393
Motorcycle (Class M)	2,150	-7.1%	2,315	15.0%	2,013	25.4%	1,605	-3.6%	1,665
Identification Card Fee	1,132,497	-2.5%	1,161,090	-1.0%	1,173,297	3.9%	1,129,164	6.1%	1,064,619
Instruction Permit Fee	256,219	0.5%	254,819	0.0%	254,882	0.4%	253,822	7.4%	236,290
Organ Donor	109,485	3.5%	105,789	1.1%	104,634	-7.5%	113,119	-5.0%	119,051
Processing Fee	30,524	8.5%	28,125	-10.4%	31,402	-9.5%	34,704	33.6%	25,980
Reinstatement Fee	1,848,618	-5.9%	1,964,977	-12.1%	2,234,358	-15.8%	2,655,051	1.4%	2,618,955
Miscellaneous	20,674	-10.6%	23,131	-15.5%	27,365	-6.0%	29,111	-20.2%	36,482
Total Collections	\$21,559,945	10.4%	\$19,523,711	-7.5%	\$21,095,764	-5.1%	\$22,238,669	13.0%	\$19,682,616

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	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014
Certificate of Title	\$499,975	0.0%	\$500,156	-0.1%	\$500,788	0.9%	\$496,343	2.8%	\$482,829
Processing *	1,333,417	-2.1%	1,361,577	-7.7%	1,475,811	-0.3%	1,480,545	4.7%	1,413,627
Registration/Deca	6,989,393	4.1%	6,714,537	-2.9%	6,916,017	4.4%	6,625,722	3.9%	6,378,966
Miscellaneous	185,336	6.0%	174,769	-0.5%	175,640	8.2%	162,303	2.4%	158,423
Total Collections	\$9,008,121	2.9%	\$8,751,039	-3.5%	\$9,068,256	3.5%	\$8,764,913	3.9%	\$8,433,845

**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.

FEES ADMINISTERED

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.

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

FEES ADMINISTERED

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.

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.

FEES ADMINISTERED

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	Percent of		Percent of		Percent of		Percent of		FY2014
	FY2018	Change	FY2017	Change	FY2016	Change	FY2015	Change	
Alt. Fuel Decal	\$436,268	3.8%	\$420,108	25.5%	\$334,622	-9.8%	\$371,161	17.4%	\$316,157
Antiterrorism	4,125	0.4%	4,110	8.0%	3,807	-5.4%	4,025	-3.2%	4,156
Blindness Education	98,963	4.7%	94,547	-12.4%	107,926	-2.8%	111,039	-19.6%	138,053
Breast Cancer Awareness	16,715	0.1%	16,691	-8.5%	18,240	-8.0%	19,825	26.8%	15,641
Certificate of Title	16,929,915	-0.9%	17,086,648	0.4%	17,015,489	2.9%	16,528,154	2.3%	16,150,041
Children's Trust	123,961	-8.3%	135,250	-2.9%	139,238	-8.8%	152,756	4.0%	146,870
Duplicate Plate	260,227	1.4%	256,730	-0.9%	259,168	1.8%	254,602	-9.1%	280,199
License Transfer	575,284	-3.8%	598,260	-2.4%	612,729	-0.1%	613,423	1.4%	605,052
MV Trip Permit	586,259	15.4%	508,098	-8.7%	556,216	5.3%	528,407	9.7%	481,535
Organ Donor	119,613	-4.0%	124,587	-8.3%	135,819	-9.8%	150,525	-17.6%	182,584
Plate Reservation	2,607,221	0.4%	2,595,702	2.7%	2,528,294	-0.3%	2,534,763	7.3%	2,362,552
Processing Fee	1,746,860	3.9%	1,682,032	-5.7%	1,784,202	4.0%	1,715,637	1.0%	1,699,002
Registration	171,144,989	1.5%	168,575,230	0.8%	167,213,401	4.8%	159,483,165	1.9%	156,473,849
Renewal Penalty	2,539,228	1.6%	2,498,159	1.7%	2,455,985	-0.4%	2,467,036	-1.8%	2,513,377
Specialty Plate	5,000	-52.4%	10,500	-31.7%	15,375	6050.0%	250	-97.5%	10,125
Title Penalty	18,370,050	2.1%	18,000,353	2.4%	17,575,160	4.2%	16,868,945	1.3%	16,657,523
World War I	109,365	-0.9%	110,382	-4.1%	115,044	10.3%	104,307	10.6%	94,337
World War II		-100.0%	-12	-105.8%	208	-80.0%	1,039	-88.6%	9,075
Miscellaneous	2,421,852	0.5%	2,410,137	69.0%	1,426,054	4.4%	1,366,511	-0.3%	1,370,625
Total Collections	\$218,095,895	1.4%	\$215,127,512	1.3%	\$212,296,977	4.4%	\$203,275,570	1.9%	\$199,510,753

Fiscal Year 2017 collections were restated.

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.

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 479.359, RSMo, if any county, city, town, or village obtains more than 30 percent of its annual operating general revenue from fines, bond forfeitures, and court costs from municipal ordinance violations and minor traffic violations occurring on state highways, the county, city, town, or village must send the excess to the Department of Revenue. Effective January 1, 2016, the percentage was reduced from 30 percent to 20 percent. The percentage was reduced from 30 percent to 12 ½ percent for any county with a charter form of government and with more than 950,000 inhabitants and any city, town or village with boundaries within such county. Disposition of the funds is through the agency fund Excess Traffic and Other Miscellaneous Fines to school districts within the county in which the fines were collected.

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.

Political Subdivision Annual Report Fine

This is a fine imposed on a local political subdivision for failing to timely submit a copy of its annual financial statement with the State Auditor. The fine is authorized by Section 105.145, RSMo. The Department collects the fine by offsetting any sales or use tax distribution due to the political subdivision. Disposition of the funds is 98 percent through the agency fund Excess Traffic and Other Miscellaneous Fines to school districts within the county in which the fines were collected and 2 percent to the General 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.

FEES ADMINISTERED

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.

Transportation Network Company License Fee

This is an annual license fee collected from transportation network companies as a condition of operating such a business. The fee is authorized by Section 387.404, RSMo. Disposition of the fee is to the General Fund.

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2014
	FY2018	Change	FY2017	Change	FY2016	Change	FY2015	Change	
Battery	\$777,921	0.8%	\$771,710	8.9%	\$708,608	-0.5%	\$711,939	-7.4%	\$768,725
Criminal Record	14,495	23.1%	11,774	8.1%	10,888	-28.5%	15,238	-86.0%	108,482
Contract Office Penalties	36,071	16.2%	31,055	9.2%	28,445	-5.0%	29,935	97.7%	15,138
Contract Office Return to State	1,152,958	-11.4%	1,301,660	-17.3%	1,573,186	17.7%	1,336,304	10.6%	1,208,003
Excess Traffic Fines	38,120	-73.6%	144,560	125.3%	64,151	-83.6%	390,741	100.0%	
Gaming	79,139,264	-3.1%	81,655,898	-4.0%	85,047,328	-3.1%	87,810,521	-2.7%	90,260,129
MV Commission	1,200,313	-1.7%	1,220,948	1.5%	1,202,779	17.9%	1,020,435	5.5%	967,605
Petroleum	3,384,043	30.2%	2,598,663	7.5%	2,417,687	3.1%	2,344,403	-0.8%	2,362,714
Political Subdivision Report Fine	432,968								
Publication/Record Searches	767,629	-13.8%	890,220	-24.3%	1,175,718	-10.4%	1,312,861	-5.7%	1,392,048
Rural Electric	40	-91.8%	490	4.3%	470	-4.1%	490	-3.9%	510
Storage Tank	11,529,928	-0.9%	11,633,855	0.6%	11,567,440	3.3%	11,195,303	-0.4%	11,239,640
Tire	2,279,098	-4.9%	2,397,052	2.5%	2,339,106	2.8%	2,276,404	4.5%	2,179,408
Tobacco	26,700	-1.8%	27,200	-2.2%	27,800	1.8%	27,300	1.1%	27,000
Transportation Network Comp	30,000	100.0%							
Total Collections	\$100,809,548	-1.8%	\$102,685,085	-3.3%	\$106,163,606	-2.1%	\$108,471,874	-1.9%	\$110,529,402

**DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2014-2018)**

	Fiscal Year				
	2018	2017	2016	2015	2014
Blindness Education	78,980	77,012	73,468	75,633	77,086
CDL Testing	37,544	34,765	35,939	35,546	32,455
Driver Licenses Issued					
Operator (Class F)	1,081,779	962,837	1,030,419	1,064,487	911,588
For Hire (Class E)	106,569	91,544	94,862	102,746	83,820
Commercial (Class A, B, C)	66,145	59,548	62,968	66,168	65,478
Motorcycle (Class M)	160	179	161	125	135
Identification Card Fee	188,751	193,516	195,550	188,194	183,331
Instruction Permit Fee	173,907	179,448	182,711	179,862	173,198
Organ Donor	109,485	105,789	104,634	114,802	119,050
Processing Fee	6,591	6,117	6,690	7,515	5,893
Record Inquiries (a)	299,901	305,826	304,393	311,240	292,047
Reinstatement Fee	50,397	55,246	65,663	82,869	79,227
Miscellaneous					
Address Changes	22,783	25,518	27,428	26,110	22,952
CDL Medical Certification	83,934	76,517	90,087	71,488	217,939
Nondriver ID for Voting (b)	1,115	13			
Other	2,417	2,308	2,882	2,714	3,162
Total Driver License Financial Transaction Items	<u><u>2,310,458</u></u>	<u><u>2,176,183</u></u>	<u><u>2,277,855</u></u>	<u><u>2,329,499</u></u>	<u><u>2,267,361</u></u>
Percent Increase/Decrease from Prior Year	<u><u>6.17%</u></u>	<u><u>-4.46%</u></u>	<u><u>-2.22%</u></u>	<u><u>2.74%</u></u>	<u><u>1.40%</u></u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 37.

(b) The Department of Revenue began issuing Nondriver ID's for Voting June 1, 2017.

DEPARTMENT OF REVENUE
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2014-2018)

	Fiscal Year				
	2018	2017 (b)	2016	2015	2014
Alt. Fuel Decal	2,924	2,570	1,980	2,199	1,893
Antiterrorism	107	110	101	107	119
Blindness Education	98,041	93,229	106,945	110,128	137,134
Breast Cancer Awareness	444	455	506	548	513
Certificate of Title	2,221,806	2,255,459	2,271,482	2,230,244	2,216,337
Children's Trust	3,009	3,310	3,398	3,766	3,670
Duplicate Plate	61,008	60,535	58,870	53,276	56,709
License Transfer	288,730	300,511	307,666	307,941	303,778
MV Trip Permit	68,749	69,810	73,957	71,918	69,485
Organ Donor	112,031	116,221	129,099	142,910	176,204
Plate Reservation	174,020	172,997	168,558	168,980	158,179
Processing Fee	615,857	494,937	545,402	532,064	535,977
Record Inquiries (a)	753,225	696,981	651,615	573,673	517,442
Registration	5,727,722	5,657,519	5,718,648	5,574,470	5,475,507
Renewal Penalty	500,812	494,333	484,577	486,085	493,286
Specialty Plate	1	6	6	2	3
Title Penalty	278,212	276,053	273,803	258,300	247,380
Transportation Network Company Business License	6				
World War I	86,431	87,559	95,955	91,181	85,640
World War II		(2)	26	114	912
Miscellaneous	661,309	674,959	484,453	482,273	570,415
Total Motor Vehicle Financial Transaction Items	<u>11,654,444</u>	<u>11,457,552</u>	<u>11,377,047</u>	<u>11,090,179</u>	<u>11,050,583</u>
Percent Increase/Decrease from Prior Year	<u>1.72%</u>	<u>0.71%</u>	<u>2.59%</u>	<u>0.36%</u>	<u>1.12%</u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 37.

(b) Fiscal Year 2017 Processing Fee and Miscellaneous transactions were restated.

**DEPARTMENT OF REVENUE
MARINE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2014-2018)**

	Fiscal Year				
	2018	2017	2016	2015	2014
Certificate of Title	75,478	75,052	75,398	73,510	72,556
Processing Fee	531,564	543,361	589,207	589,768	563,970
Registration/Decal	121,171	122,131	124,949	122,953	122,347
Miscellaneous	8,745	8,591	8,587	8,082	7,888
Total Marine Financial Transaction Items	<u><u>736,958</u></u>	<u><u>749,135</u></u>	<u><u>798,141</u></u>	<u><u>794,313</u></u>	<u><u>766,761</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-1.63%</u></u>	<u><u>-6.14%</u></u>	<u><u>0.48%</u></u>	<u><u>3.59%</u></u>	<u><u>3.33%</u></u>

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2014-2018)**

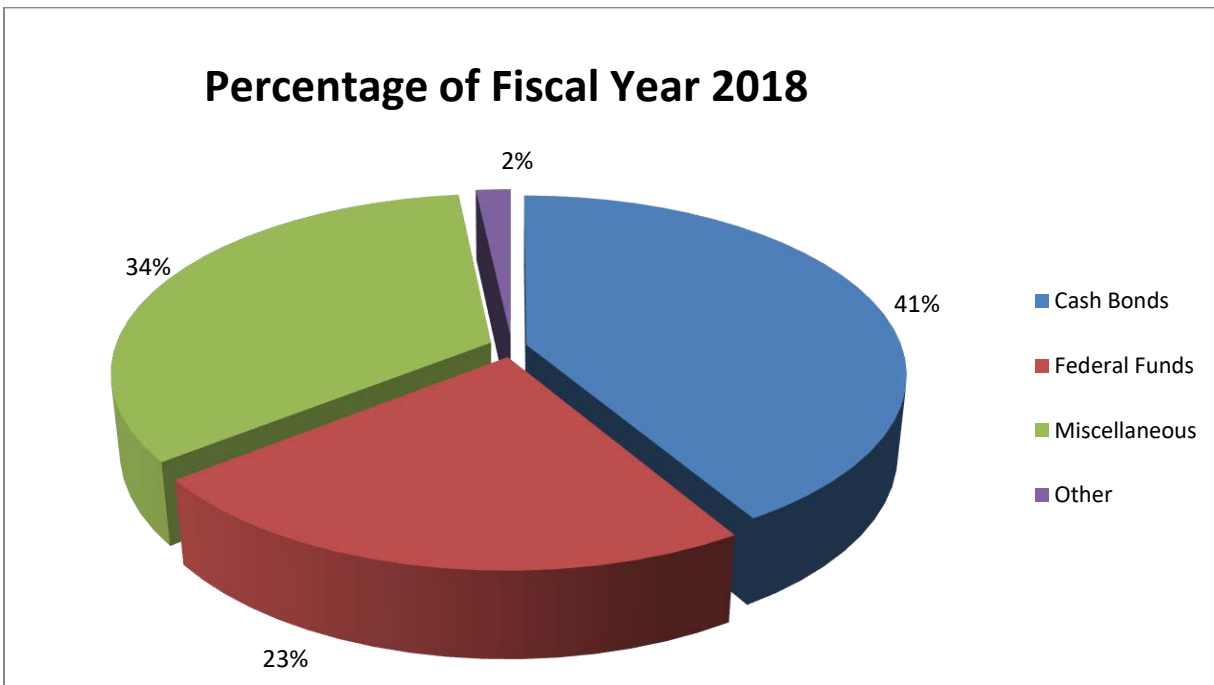
	Fiscal Year				
	2018	2017	2016	2015	2014
Certificate of Title	11,243	12,417	13,588	14,405	14,210
Registration/Decal	19,371	20,842	22,679	23,415	24,458
Miscellaneous/Penalties	2,739	3,115	3,159	3,217	3,254
Total All-Terrain Vehicle Financial Transaction Items	<u><u>33,353</u></u>	<u><u>36,374</u></u>	<u><u>39,426</u></u>	<u><u>41,037</u></u>	<u><u>41,922</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-8.31%</u></u>	<u><u>-7.74%</u></u>	<u><u>-3.93%</u></u>	<u><u>-2.11%</u></u>	<u><u>-2.06%</u></u>

OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

	FY18 Amount Collected	FY17 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$4,976,208	\$6,796,212	-26.8 %
Federal Funds	2,756,912	2,424,443	13.7
Interest	146,419	586	24886.2
Recycling Receipts	7,975	402	1883.8
Refunds/Rebates	8,161	6,637	23.0
Unclaimed Property	47,092	20,722	127.3
All Other Miscellaneous Receipts	4,074,423	5,673,891	-28.2
Total Other Receipts	\$12,017,190	\$14,922,893	-19.5 %

*All Other Miscellaneous Receipts includes cancelled checks of \$3.3 million and \$4.7 million in Fiscal Years 2018 and 2017 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2018

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 2018

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	\$ 3,114,489	52,346,508	7,860,655	6,548,282	26,483,159	462,428	3,068,003,058
Interest	15,228	7,197	11,277	55,632	15,070	951	46,188
Total Collections	<u>\$ 3,129,717</u>	<u>52,353,705</u>	<u>7,871,932</u>	<u>6,603,914</u>	<u>26,498,229</u>	<u>463,379</u>	<u>3,068,049,246</u>
Disbursements							
Political Subdivisions	\$	4,817,595		7,840,571	26,471,203	38,120	
General Revenue	3,552,808	48,662	3,432,990	43,106			
Other State Funds		47,466,901		25,605			
Refunds to Taxpayers		14,310		145,621	264,442		
Transfers to Other Non-State Funds	829,592		7,305,170				
Other Entities							3,068,552,237
Total Disbursements	<u>\$ 4,382,400</u>	<u>52,347,468</u>	<u>10,738,160</u>	<u>8,054,903</u>	<u>26,735,645</u>	<u>38,120</u>	<u>3,068,552,237</u>
Collections Over (Under) Disburser	\$ (1,252,683)	6,237	(2,866,228)	(1,450,989)	(237,416)	425,259	(502,991)
Beginning Balance July 1, 2017	2,067,884	872,958	3,933,313	6,698,059	1,513,705	54	16,801,712
Ending Total Assets	<u>\$ 815,201</u>	<u>879,195</u>	<u>1,067,085</u>	<u>5,247,070</u>	<u>1,276,289</u>	<u>425,313</u>	<u>16,298,721</u>

Description	Financial Institution Tax	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Riverboat Gaming Taxes and Fees	Sales and Use Nonstate Tax	Total
Collections						
Collections	\$ 53,763,157	277,510,502	1,125,106,986	444,172,058	3,571,594,375	8,636,965,657
Interest	397,695	114,695	207,264	21,957	2,964,542	3,857,696
Total Collections	<u>\$ 54,160,852</u>	<u>277,625,197</u>	<u>1,125,314,250</u>	<u>444,194,015</u>	<u>3,574,558,917</u>	<u>8,640,823,353</u>
Disbursements						
Political Subdivisions	\$ 47,268,365	276,867,874		76,209,022	3,495,884,580	3,935,397,330
General Revenue	782,319		27,567,553		33,892,561	69,319,999
Other State Funds			641,441,791	367,956,273		1,056,890,570
Refunds to Taxpayers	2,695,222		2,730,254			5,849,849
Transfers to Other Non-State Funds			450,741,258			458,876,020
Other Entities						3,068,552,237
Total Disbursements	<u>\$ 50,745,906</u>	<u>276,867,874</u>	<u>1,122,480,856</u>	<u>444,165,295</u>	<u>3,529,777,141</u>	<u>8,594,886,005</u>
Collections Over (Under) Disburser	\$ 3,414,946	757,323	2,833,394	28,720	44,781,776	45,937,348
Beginning Balance July 1, 2007	55,987,418	25,560,645	24,124,539	6,850,941	432,574,436	576,985,664
Ending Total Assets	<u>\$ 59,402,364</u>	<u>26,317,968</u>	<u>26,957,933</u>	<u>6,879,661</u>	<u>477,356,212</u>	<u>622,923,012</u>

The MoDOT Nonstate Fund and Trustee Earnings Tax Account are included in the Non-Appropriated Funds Sources and Application on pages 122 and 120 respectively.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2018

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, 2018**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excess 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	\$	11,231			190,388	681,912	3,358,116	383,406		46,321	4,671,374
Andrew County		11,428			3,141	765,009	1,876,049	271,765		46,648	2,974,040
Atchison County		27,108			1,083	640,750	1,192,712	461,015		51,694	2,374,362
Audrain County		77,379			22,091	904,844	5,654,005			44,638	6,702,957
Barry County		43,565			12,555	1,397,285	6,448,203				7,901,608
						0					
Barton County		70,443			181	721,728	1,097,804			50,203	1,940,359
Bates County		71,659				984,919	1,420,614	162,994		46,975	2,687,162
Benton County					2,377	837,870	2,988,301	195,638		40,378	4,064,564
Bollinger County					11	601,096	1,159,858	82,740		48,763	1,892,467
Boone County		19,777	14,991		538,242	1,776,104	49,492,067			0	51,841,182
						0					
Buchanan County		38,996			312,535	639,606	22,393,051	2,373,809		22,909	25,780,906
Butler County		50,665			18,835	1,269,776	6,906,986			35,470	8,281,732
Caldwell County		50,150			16,997	605,979	1,160,546	162,282		50,143	2,046,098
Callaway County					17,839	1,702,512	3,909,106	624,440		30,805	6,284,703
Camden County		4,492		13,888	39,593	2,991,953	11,342,841	634,128		835	15,027,731
						0					
Cape Girardeau County		43,993			237,021	1,111,546	14,916,285	1,197,651		13,831	17,520,326
Carroll County		104,771			46,565	866,925	1,012,440	148,353			2,179,054
Carter County					29,654	352,696	832,585			51,682	1,266,618
Cass County		69,161		24,232	126,574	1,452,184	24,617,529	4,053,944			30,343,623
Cedar County						640,048	1,661,508			46,966	2,348,522
						0					
Chariton County		58,412			5,550	785,680	1,270,657	336,871			2,457,170
Christian County		8,634			34,891	1,546,528	12,410,760			2,107	14,002,920
Clark County		34,055			6,947	542,811	1,398,265			50,569	2,032,647
Clay County		138,650			778,170	948,831	36,152,235	4,794,905		0	42,812,792
Clinton County					4,974	717,567	1,095,763	165,103			1,983,407
						0					
Cole County		42,524	1,371,144		414,477	1,198,065	19,343,265	1,648,922		20,284	24,038,681
Cooper County		43,434			29,170	601,019	3,499,675	303,639		46,015	4,522,951
Crawford County		67,780			29,840	739,250	4,153,051			43,252	5,033,174
Dade County		32,236			1,396	587,269	964,933	130,628		50,218	1,766,680
Dallas County					1,381	748,029	2,801,599			46,783	3,597,792
						0					
Daviess County		11,483			46,432	732,452	1,080,488	112,001		49,489	2,032,345
DeKalb County			4,419		25,000	710,584	1,435,742	96,470		50,428	2,322,644
Dent County					14,782	687,815	3,544,487			48,043	4,295,126
Douglas County					9,017	783,101	1,570,377			48,055	2,410,550
Dunklin County		18,923			69,497	861,435	3,525,851	265,951		43,816	4,785,473
						0					
						0					

See pages 46 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2018**

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)											
								0			
								0			
Franklin County	\$	81,783			238,625	2,324,640	22,913,755				25,558,804
Gasconade County		17,290			26,649	596,092	2,704,403				3,344,434
Gentry County					12,090	541,164	538,766	56,688			1,148,709
Greene County		99,106	134,662		1,060,956	3,734,117	71,446,337				76,475,178
Grundy County		44,935			25,344	487,195	1,436,812				1,994,286
								0			
Harrison County					204	791,139	1,524,636	101,042			2,417,021
Henry County		20,457			19,454	846,095	3,927,940	279,746		43,612	5,137,303
Hickory County					2,026	495,960	1,102,416			48,412	1,648,814
Holt County		51,432			10,834	529,575	861,342	155,408			1,608,592
Howard County		15,559			44,506	422,994	1,729,760	167,704			2,380,524
								0			
Howell County		46,294			75,543	1,254,716	6,437,358			39,004	7,852,914
Iron County		47,236			9,603	412,704	1,150,398			50,362	1,670,303
Jackson County	2,049,567	163,468	131,640		3,611,070	1,063,818	131,947,533				138,967,096
Jasper County		100,388			211,693	1,479,068	22,927,103				24,718,252
Jefferson County		77,368			640,970	4,458,145	40,457,697				45,634,180
								0			
Johnson County		39,182			16,140	1,461,844	12,148,735	1,189,358		32,110	14,887,370
Knox County		19,317			85,499	501,984	800,695	141,414		52,504	1,601,413
Laclede County		39,150			45,378	904,761	5,383,566			39,136	6,411,991
Lafayette County		84,336			38,244	881,621	4,277,298	606,288		40,111	5,927,899
Lawrence County		64,219			45,058	1,115,027	4,516,890	391,028		37,942	6,170,165
								0			
Lewis County		23,689			133,020	493,338	1,807,355	385,590		50,479	2,893,471
Lincoln County		22,922			150,118	1,256,738	9,607,221			20,401	11,057,400
Linn County		37,703			24,861	669,021	2,024,207	190,319		49,042	2,995,153
Livingston County		39,599			147,161	624,883	2,386,654	194,436		49,756	3,442,489
Macon County		76,940			68,976	878,323	2,633,094	253,575		47,947	3,958,856
								0			
Madison County					8,724	361,446	2,453,193			48,604	2,871,967
Maries County						480,639	992,324	101,615			1,574,577
Marion County		57,141			78,205	624,443	5,745,005	640,987		43,009	7,188,790
McDonald County		22,977			15,977	791,712	5,431,030			45,280	6,306,977
Mercer County		23,667				431,889	714,300	109,237			1,279,093
								0			
Miller County					3,738	910,628	4,184,418	248,701		40,471	5,387,956
Mississippi County					1	432,697	1,677,719			49,300	2,159,717
Moniteau County		42,250			2,323	585,606	1,235,536	138,135			2,003,850
Monroe County		49,997			9,537	698,882	776,008	81,901		49,372	1,665,698
Montgomery County		28,959			1	610,070	2,409,108			48,829	3,096,967
								0			
								0			

See pages 46 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2018**

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)											
							0				
Morgan County	\$	7,275			53,369	1,344,142	2,578,229	147,571		36,745	4,167,331
New Madrid County		66,312			57,036	836,035	4,532,876			46,720	5,538,979
Newton County		72,032			25,272	1,330,568	9,056,624			28,045	10,512,541
Nodaway County					40,088	1,204,290	3,531,319	336,917		45,583	5,158,197
Oregon County		15,647				558,495	1,366,630			50,035	1,990,807
							0				
Osage County		26,067				613,539	2,134,656	291,238		47,590	3,113,091
Ozark County					3,232	724,318	1,188,273				1,915,823
Pemiscot County		39,215				614,007	3,308,584			49,060	4,010,866
Perry County		38,656			29,893	657,756	5,213,056	435,367		44,284	6,419,012
Pettis County		28,434			63,706	1,150,224	6,220,493	435,228		37,417	7,935,501
							0				
Phelps County		34,712			40,232	944,260	6,493,496			37,789	7,550,488
Pike County		66,312			94,371	636,748	3,586,787			46,831	4,431,050
Platte County		43,138			273,411	1,610,848	26,148,305	4,473,538		493	32,549,733
Polk County					5,085	971,080	4,637,886			38,968	5,653,018
Pulaski County		36,290			8,685	912,591	5,893,370				6,850,935
							0				
Putnam County		16,436				591,190	862,429	74,124		51,346	1,595,524
Ralls County		30,778			15,886	615,810	2,515,752	406,537			3,584,764
Randolph County		66,969			53,957	887,647	3,658,727	378,235		43,492	5,089,027
Ray County		103,939			7,718	840,219	2,709,623	278,926		43,567	3,983,991
Reynolds County						833,710	495,461			51,763	1,380,934
							0				
Ripley County					22,104	475,015	1,954,267			48,313	2,499,698
St. Charles County		66,224			4,633,673	4,044,508	100,237,265	10,934,600		0	119,916,269
St. Clair County		6,585			28,275	661,583	332,465			49,546	1,078,455
St. Francois County		42,404			145,394	872,808	12,734,380			22,027	13,817,013
St. Louis County	733,538	134,969	595,193		16,780,802	11,751,601	552,042,570		10,001,348		592,040,020
Ste. Genevieve County		55,629			23,892	781,715	4,435,818			43,843	5,340,897
Saline County		79,340			9,819	806,614	3,280,144	282,146		44,680	4,502,743
Schuyler County					12,669	323,370	707,543			52,810	1,096,392
Scotland County		11,165			32,599	489,672	647,128	63,539		52,114	1,296,217
Scott County		41,045			61,810	541,727	3,870,468	391,989		37,081	4,944,120
							0				
Shannon County						660,153	580,059				1,240,212
Shelby County		27,053			16,256	573,130	780,752	77,558		51,478	1,526,226
Stoddard County		70,739			32,753	1,156,206	2,965,098			40,600	4,265,395
Stone County		28,751			36,630	1,364,236	8,619,275	626,713		2,395	10,678,000
Sullivan County		19,723			2,225	534,991	1,321,125	171,972		51,901	2,101,936
							0				
							0				

See pages 46 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2018**

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	\$	20,172			12,293	1,343,785	26,227,821				27,604,071	
Texas County		19,262			1,284	1,042,295	3,995,227			42,532	5,100,600	
Vernon County		104,706			25,234	1,022,939	2,182,681			46,036	3,381,596	
Warren County		19,964			142,700	766,347	4,609,310	439,828		31,696	6,009,844	
Washington County		51,148			36,210	592,980	4,438,294	321,665		41,905	5,482,201	
Wayne County		35,435			1	586,320	1,297,919	114,001		48,391	2,082,067	
Webster County		53,624			4,394	1,017,907	6,858,226			35,836	7,969,987	
Worth County						260,711	285,642	36,759		53,560	636,672	
Wright County		30,581			11,451	727,507	2,916,717			46,456	3,732,712	
TOTALS	\$	<u>2,783,105</u>	<u>4,199,047</u>	<u>2,252,049</u>	<u>38,120</u>	<u>32,794,143</u>	<u>117,563,748</u>	<u>1,483,451,137</u>	<u>44,758,279</u>	<u>10,001,348</u>	<u>3,595,931</u>	<u>1,701,436,908</u>

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 47 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 111 for a description of county private car tax.
- (c) See page 113 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 35 for a description of excess traffic fines.
- (e) See page 113 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (f) See pages 8, 26, and 30 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 17 and 35 for a description of riverboat gaming gross receipt tax and admission fees.
- (k) See page 111 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 26 through 28, and 30 through 34.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2018

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, 2018**

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	\$			67,683	448,305			515,988
Advance				54,364	357,695	23,801		435,860
Agency				27,606	0			27,606
Airport Drive				28,171	621,368			649,539
Alba				22,399	9,538			31,937
Albany				69,822	357,555			427,377
Aldrich				3,229	0			3,229
Alexandria				6,417	13,015			19,433
Allendale				2,139	7,392			9,531
Allenville				4,682	0			4,682
Alma				16,224	0			16,224
Altamont				8,233	0			8,233
Altenburg				14,206	0			14,206
Alton				35,153	208,221			243,374
Amazonia				12,592	0			12,592
Amity				2,179	0			2,179
Amoret				7,668	0			7,668
Amsterdam				9,767	12,452			22,219
Anderson				79,145	397,723			476,867
Annada				1,170	0			1,170
Annapolis				13,924	92,665			106,589
Anniston				9,363	0			9,363
Appleton City				45,485	273,079			318,564
Arbela				1,655	0			1,655
Arbyrd				20,543	87,827			108,370
Arcadia				24,539	73,574			98,113
Archie				47,221	196,004			243,225
Arcola				2,220	0			2,220
Argyle				6,538	9,599			16,137
Arkoe				2,744	0			2,744

See page 78 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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	\$			11,462	0			11,462
Arnold				839,801	7,914,738			8,754,539
Arrow Point Village				3,471	0			3,471
Arrow Rock				2,260	22,375			24,635
Asbury				8,354	12,701			21,056
Ash Grove				59,409	278,933	28,219		366,561
Ashland				149,613	754,756			904,369
Atlanta				15,538	18,712			34,251
Augusta				10,211	59,391			69,602
Aullville				4,036	0			4,036
Aurora				303,019	2,797,215	149,200		3,249,434
Auxvasse				39,673	149,314			188,987
Ava				120,796	925,762	62,448		1,109,006
Avilla				5,045	0			5,045
Avondale				17,758	43,348			61,106
Bagnell				3,753	9,374			13,127
Bakersfield				9,928	13,462			23,390
Baldwin Park				3,713	0			3,713
Ballwin	69,558			1,227,091	4,272,427			5,569,075
Baring				5,327	0			5,327
Barnard				8,919	0			8,919
Barnett				8,193	0			8,193
Bates City				8,839	114,002	30,678		153,518
Battlefield				225,610	401,801			627,411
Bell City				18,081	16,074			34,155
Bella Villa	1,668			29,422	74,704	13,924		119,718
Belle				62,355	274,216			336,571
Bellefontaine Neigh.	24,845			438,304	1,112,873			1,576,023
Bellerive	430			7,588	33,013			41,030
Bellflower				15,862	27,868			43,730

See page 78 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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-Nor	\$	3,429		60,499	153,609	28,631		246,169
Bel-Ridge		6,262		110,464	595,807			712,532
Belton				932,950	9,972,877			10,905,827
Benton				34,830	104,864			139,694
Benton City				4,197	0			4,197
Berger				8,919	5,609			14,528
Berkeley		20,540		362,348	2,426,912			2,809,799
Bernie				79,024	173,927			252,951
Bertrand				33,135	32,424			65,559
Bethany				132,863	1,561,914			1,694,777
Bethel				4,924	6,339			11,263
Beverly Hills		1,313		23,166	52,944			77,424
Bevier				28,978	133,792			162,770
Big Lake				6,417	0			6,417
Bigelow				1,090	0			1,090
Billings				41,772	130,537			172,309
Birch Tree				27,404	113,273			140,677
Birmingham				7,386	6,982			14,368
Bismarck				62,396	123,730			186,126
Blackburn				10,049	9,025			19,074
Black Jack		15,852		279,651	710,046	132,345		1,137,894
Blackwater				6,538	7,144			13,682
Blairstown				3,915	2,512			6,427
Bland				21,754	52,135			73,889
Blodgett				8,597	0			8,597
Bloomfield				78,015	151,568	17,936		247,519
Bloomsdale				21,027	204,772			225,800
Blue Eye				6,740	46,139			52,879
Blue Springs				2,121,901	20,036,125			22,158,027
Blythedale				7,789	0			7,789

See page 78 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Bogard	\$			6,619	0			6,619
Bolckow				7,547	0			7,547
Bolivar				416,712	5,187,034			5,603,746
Bonne Terre				277,028	968,430			1,245,458
Boonville				335,751	2,756,355	218,595	3,355,611	6,666,312
Bosworth				12,310	0			12,310
Bourbon				65,867	369,428			435,295
Bowling Green				215,278	2,002,032			2,217,310
Bragg City				6,014	0			6,014
Brandsville				6,498	0			6,498
Branson				424,582	18,150,485			18,575,067
Branson West				19,292	1,852,899			1,872,190
Brashear				11,018	8,918			19,936
Braymer				35,436	59,483			94,918
Breckenridge				15,458	8,068			23,526
Breckenridge Hills	36,321			191,546	283,006	90,650		601,523
Brentwood	38,197			325,096	7,919,409			8,282,702
Bridgeton	26,424			466,152	5,884,131			6,376,707
Brimson				2,543	0			2,543
Bronaugh				10,049	0			10,049
Brookfield				183,313	1,703,530	129,872		2,016,715
Brookline Station				0	0			0
Brooklyn Heights				4,036	0			4,036
Browning				10,695	15,571	2,416		28,682
Brownington				4,318	0			4,318
Brumley				3,673	7,314			10,987
Brunswick				34,628	151,487			186,116
Bucklin				18,848	33,165	6,458		58,470
Buckner				124,146	423,386	40,625		588,158
Buffalo				124,469	1,037,438			1,161,907

See page 78 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Bull Creek Village	\$			24,337	19,287			43,624
Bunceton				14,287	8,251			22,538
Bunker				16,426	52,072			68,498
Burlington Junct.				21,673	0			21,673
Butler				170,277	1,812,797			1,983,074
Butterfield				18,969	6,905			25,874
Byrnes Mill				112,240	201,782			314,022
Cabool				86,611	493,346			579,958
Cainsville				11,704	4,508			16,212
Cairo				11,785				11,785
					0			
Caledonia				5,247	35,604			40,851
Calhoun				18,929	35,646			54,575
California				172,658	786,721	79,746		1,039,125
Callao				11,785	5,856			17,641
Calverton Park	2,958			52,185	132,500			187,642
Camden				7,709	0			7,709
Camden Point				19,130	0			19,130
Camdenton				150,057	3,311,191			3,461,247
Cameron				400,891	3,411,263			3,812,154
Campbell				80,396	336,114	7,008		423,518
Canalou				13,641	0			13,641
Canton				95,934	444,936			540,870
Cape Girardeau				1,531,280	28,666,729		3,096,565	33,294,574
Cardwell				28,776	33,648			62,425
Carl Junction				300,477	681,764			982,241
Carrollton				152,720	822,319			975,040
Cartersville				76,320	146,629			222,949
Carthage				580,289	6,164,159			6,744,448
Caruthersville				248,937	712,106		1,591,206	2,552,250
Carytown				10,937	0			10,937

See page 78 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cassville	\$			131,814	2,073,455			2,205,269
Catron				2,704	0			2,704
Cedar Hill Lakes				9,565	0			9,565
Center				20,503	41,138			61,640
Centertown				11,220	24,484			35,704
Centerview				10,776	0			10,776
Centerville				7,709	4,188			11,897
Centralia				162,528	843,742			1,006,270
Chaffee				119,262	397,558			516,820
Chain of Rocks				3,753	0			3,753
Chain-O-Lakes				5,085	0			5,085
Chamois				15,982	29,898			45,881
Champ		30		525	463			1,017
Charlack		3,118		55,010	139,673			197,801
Charleston				240,018	912,758			1,152,776
Chesterfield		108,633		1,916,431	14,434,222			16,459,286
Chilhowee				13,117	12,732			25,849
Chillicothe				384,021	4,368,252	318,026		5,070,298
Chula				8,475	0			8,475
Clarence				32,812	79,708			112,520
Clark				12,027	8,309	14,416		34,752
Clarksburg				13,480	6,176			19,656
Clarksdale				10,937	11,233			22,171
Clarkson Valley		6,021		106,226	93,715			205,962
Clarksville				17,839	20,616			38,455
Clarkton				51,983	65,568			117,551
Claycomo				57,714	378,330			436,044
Clayton		100,488		643,290	4,347,817			5,091,596
Clearmont				6,861	0			6,861
Cleveland				26,678	108,092			134,770

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Clever	\$			86,329	354,268			440,597
Cliff Village				1,614	0			1,614
Clifton Hill				4,601	0			4,601
Climax Springs				0	0			0
Clinton				363,558	3,449,473	212,097		4,025,128
Clyde				3,309	0			3,309
Cobalt City				9,121	0			9,121
Coffey				6,700	0			6,700
Cole Camp				45,243	203,318	21,691		270,252
Collins				6,417	65,209	8,046		79,672
Columbia				4,379,007	47,882,932			52,261,939
Commerce				2,704	0			2,704
Conception Junct.				7,991	0			7,991
Concordia				98,881	738,478			837,359
Coney Island				3,027	0			3,027
Conway				31,803	148,100			179,903
Cool Valley	2,736			48,270	89,519			140,525
Cooter				18,929	0			18,929
Corder				16,305	11,906	5,460		33,671
Corning				605	0			605
Cosby				5,005	0			5,005
Cottleville				124,105	1,862,565			1,986,671
Country Club Village				98,840	127,078	15,261		241,179
Country Club Hills	2,915			51,418	150,037	24,334		228,703
Country Life Acres	169			2,987	2,635			5,791
Cowgill				7,588	0			7,588
Craig				10,009	11,825			21,834
Crane				59,006	203,988	19,654		282,647
Creighton				14,085	10,731			24,816
Crestwood	29,241			480,762	3,179,103	227,522		3,916,628

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Creve Coeur	\$ 40,798			719,731	2,743,726			3,504,255
Crocker				44,799	168,139			212,937
Cross Timbers				8,718	0			8,718
Crystal City				195,945	1,990,526			2,186,471
Crystal Lake Park	1,075			18,969	48,163			68,207
Crystal Lakes				14,449	9,062			23,511
Cuba				135,446	1,719,793			1,855,240
Curryville				9,081	8,326			17,407
Dadeville				9,444	0			9,444
Dalton				686	0			686
Dardenne Prairie				463,892	1,920,558			2,384,451
Darlington				4,883	0			4,883
Dearborn				20,018	58,070			78,088
Deepwater				17,476	13,360	8,408		39,244
Deerfield				3,269	0			3,269
DeKalb				8,879	0			8,879
Dellwood	11,496			202,806	683,515			897,817
Delta				17,677	27,641			45,318
Dennis Acres				3,067	0			3,067
Denver				1,574	0			1,574
Des Arc				7,144	0			7,144
Desloge				203,977	2,779,019			2,982,996
De Soto				258,301	2,065,354			2,323,655
Des Peres	19,156			337,930	7,207,265	864,696		8,429,047
De Witt				5,005	0			5,005
Dexter				317,387	2,921,676	243,583		3,482,646
Diamond				36,404	287,333			323,737
Diehlstadt				6,498	0			6,498
Diggins				12,067	12,993			25,060
Dixon				62,517	269,190			331,706

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Doniphan	\$			80,598	931,190	61,894		1,073,682
Doolittle				25,426	55,617			81,044
Dover				4,157	2,222			6,379
Downing				13,520	0			13,520
Drexel				38,947	242,887			281,834
Dudley				9,363	51,088			60,451
Duenweg				45,243	292,675			337,918
Duquesne				71,154	597,097			668,250
Dutchtown				3,794	4,451			8,245
Eagleville				12,754	328,874			341,627
East Lynne				12,229	20,119			32,348
Easton				9,444	8,016			17,460
East Prairie				128,182	615,173			743,355
Edgar Springs				8,395	31,957			40,352
Edgerton				22,036	20,923			42,959
Edina				47,463	138,802			186,264
Edmundson	1,908			33,660	818,579	31,774		885,920
Eldon				184,322	1,999,206			2,183,528
El Dorado Springs				145,012	683,699			828,711
Ellington				39,835	365,123			404,957
Ellisville	20,894			368,603	2,993,068			3,382,566
Ellsinore				18,000	126,083			144,083
Elmer				3,229	0			3,229
Elmira				2,018	0			2,018
Elmo				6,780	0			6,780
Elsberry				78,055	258,818	29,667		366,540
Emerald Beach				9,202	0			9,202
Eminence				24,216	275,530			299,746
Emma				9,404	18,391			27,794
Eolia				21,068	40,048			61,116

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Essex	\$			19,050	15,045	4,735		38,830
Ethel				2,502	0			2,502
Eureka	23,310			411,223	2,991,201			3,425,734
Everton				12,875	24,452			37,327
Ewing				18,404	25,924			44,328
Excelsior Estates				5,933	3,358,512			3,364,444
Excelsior Springs				447,345	2,574,966	401,219		3,423,530
Exeter				31,157	23,211			54,369
Fairfax				25,749	33,695	7,329		66,773
Fair Grove				56,221	360,809			417,030
Fair Play				19,171	77,722			96,893
Fairview				15,458	12,060			27,518
Farber				12,996	11,619			24,615
Farley				10,857	0			10,857
Farmington				655,438	8,472,626			9,128,064
Fayette				108,486	254,163	29,690		392,339
Fenton	9,201			162,326	4,315,059			4,486,586
Ferguson	48,508			855,743	5,361,084			6,265,334
Ferrelview				18,202	25,848			44,050
Festus				468,251	6,588,249			7,056,500
Fidelity				10,372	0			10,372
Fillmore				7,426	0			7,426
Fisk				13,803	29,495			43,298
Fleming				5,166	0			5,166
Flemington				5,973	0			5,973
Flint Hill				21,189	101,161			122,350
Flordell Hills	1,880			33,175	84,234	15,700		134,990
Florissant	119,326			2,105,071	8,994,317			11,218,714
Foley				6,498	4,655			11,153
Fordland				32,288	52,982			85,269

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Forest City	\$			10,816	8,227			19,043
Foristell				20,381	674,389	94,907		789,677
Forsyth				91,011	654,807			745,817
Fortescue				1,291	0			1,291
Foster				4,722	0			4,722
Fountain N' Lakes				6,659	0			6,659
Frankford				13,036	10,029			23,065
Franklin				3,834	2,746			6,580
Fredericktown				160,833	1,492,544			1,653,377
Freeburg				17,637	129,469			147,106
Freeman				19,453	33,495			52,948
Freistatt				6,579	0			6,579
Fremont Hills				33,337	43,706	11,790		88,833
Frohna				10,251	0			10,251
Frontenac		7,966		140,532	2,730,022	109,835		2,988,355
Fulton				516,198	4,127,395			4,643,594
Gainesville				31,198	248,702			279,900
Galena				17,758	62,555			80,313
Gallatin				72,082	306,496	38,281		416,859
Galt				10,211	0			10,211
Garden City				66,270	252,255	8,963		327,487
Gasconade				9,000	3,279			12,279
Gentry				2,906	0			2,906
Gerald				54,283	306,591			360,875
Gerster				1,009	240			1,249
Gibbs				4,318	0			4,318
Gideon				44,113	38,452			82,565
Gilliam				7,951	4,949			12,899
Gilman City				15,458	21,577			37,035
Gladstone				1,025,535	8,716,141	720,350		10,462,026

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Ginger Blue	\$				187			187
Glasgow				44,516	206,250	28,977		279,743
Glenaire				21,996	0			21,996
Glenallen				3,431	0			3,431
Glendale	13,555			239,130	861,924	113,169		1,227,778
Glen Echo Park	366			6,457	5,911			12,734
Glenwood				7,910	0			7,910
Golden City				30,875	88,924			119,799
Goodman				50,369	118,019			168,388
Gordonville				15,781	15,552			31,332
Gower				61,589	117,075	18,153		196,816
Graham				6,901	0			6,901
Grain Valley				518,781	2,277,177			2,795,958
Granby				86,127	264,303			350,430
Grand Falls Plaza				4,601	0			4,601
Grandin				9,807	17,901			27,709
Grand Pass				2,664	0			2,664
Grandview				987,799	7,470,353	289,877		8,748,029
Granger				1,372	0			1,372
Grant City				34,669	166,384			201,053
Grantwood	1,974			34,830	194,587	16,484		247,875
Gravois Mills				5,812	49,458			55,270
Green Castle				11,099	2,466			13,565
Green City				26,516	58,737			85,253
Greendale	1,489			26,274	74,683			102,447
Greenfield				55,333	163,167			218,499
Green Park	5,998			105,823	642,945			754,766
Green Ridge				19,211	41,779			60,990
Greentop				17,839	41,032			58,870
Greenville				20,624	147,305			167,928

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Greenwood	\$			210,717	478,252			688,969
Guilford				3,431	0			3,431
Gunn City				4,762	0			4,762
Hale				16,911	76,561			93,472
Half Way				6,982	14,607			21,589
Hallsville				60,176	173,279			233,455
Halltown				6,982	0			6,982
Hamilton				73,010	506,688			579,698
Hanley Hills	4,807			84,795	215,294			304,896
Hannibal				723,081	6,444,446	606,028		7,773,555
Hardin				22,965	24,472			47,437
Harris				2,462	0			2,462
Harrisburg				10,736	25,018			35,753
Harrisonville				404,362	4,156,458			4,560,820
Hartsburg				4,157	4,226			8,383
Hartville				24,740	175,214			199,955
Harwood				1,897	0			1,897
Hawk Point				27,000	56,958			83,959
Hayti				118,617	1,014,440			1,133,057
Hayti Heights				25,265	11,401			36,666
Haywood City				8,314	0			8,314
Hazelwood	58,803			1,037,361	6,336,998	1,648,993		9,082,155
Henrietta				14,893	24,637			39,530
Herculaneum				139,967	1,377,504			1,517,471
Hermann				98,114	1,092,632			1,190,746
Hermitage				18,848	184,988	28,465		232,301
Higbee				22,924	36,433			59,357
Higginsville				193,605	1,416,502	69,223		1,679,330
High Hill				7,870	8,700			16,570
Highlandville				36,767	88,281			125,048

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Hillsboro	\$			113,854	534,459			648,314
Hillsdale		3,381		59,651	151,457			214,490
Hoberg				2,260	0			2,260
Holcomb				25,628	44,881			70,509
Holden				90,890	480,435	52,767		624,091
Holland				9,242	0			9,242
Holliday				5,529	0			5,529
Hollister				178,631	3,011,565			3,190,196
Holt				18,041	160,505			178,545
Holts Summit				131,047	1,080,250	95,461		1,306,758
Homestead				7,466	0			7,466
Homestown				6,094	2,286			8,381
Hopkins				21,471	25,379			46,850
Hornersville				26,758	28,098			54,856
Houston				83,988	1,095,112			1,179,100
Houston Lake				9,484	0			9,484
Houstonia				8,879	0			8,879
Howardville				15,458	2,566	344		18,367
Hughesville				7,386	0			7,386
Humansville				42,297	106,837			149,133
Hume				13,561	24,882			38,443
Humphreys				4,762	0			4,762
Hunnewell				7,426	6,506			13,932
Huntleigh		764		13,480	11,892			26,136
Huntsdale				1,251	1,260			2,511
Huntsville				63,122	113,591	13,319		190,033
Hurdland				6,579	0			6,579
Hurley				7,184	5,245			12,429
Iatan				1,816	0			1,816
Iberia				29,705	228,877			258,581

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Independence	\$			4,715,202	43,387,171			48,102,373
Indian Point				21,310	448,222			469,531
Innsbrook				22,278	50,479			72,758
Ionia				3,552	0			3,552
Irondale				17,960	17,686			35,646
Iron Mtn. Lake				29,745	19,817			49,561
Ironton				58,925	443,017			501,941
Jackson				555,266	4,384,020			4,939,286
Jacksonville				6,094	0			6,094
Jameson				5,368	0			5,368
Jamesport				21,148	94,495			115,643
Jamestown				15,579	0			15,579
Jane				0	13,245			13,245
Jasper				37,575	133,802			171,376
Jefferson City				1,738,647	22,070,627			23,809,274
Jennings	33,658			593,769	2,018,963			2,646,390
Jerico Springs				9,202	0			9,202
Jonesburg				30,996	150,658			181,654
Joplin				2,049,174	38,058,503			40,107,676
Josephville				15,175	18,550			33,725
Junction City				13,197	0			13,197
Kahoka				83,867	290,971			374,838
Kansas City				18,556,780	248,858,286	40,745,874	11,999,446	320,160,385
Kearney				338,253	2,903,578			3,241,831
Kelso				23,651	114,660			138,311
Kennett				441,210	4,418,315	193,319		5,052,844
Keytesville				19,009	33,419			52,428
Kidder				13,036	7,115			20,151
Kimberling City				96,863	656,840	52,197		805,900
Kimmswick				6,336	79,161			85,497

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
King City	\$			40,884	163,054			203,938
Kingdom City				5,166	659,166			664,332
Kingston				14,045	0			14,045
Kingsville				10,857	0			10,857
Kinloch	682			12,027	37,240			49,949
Kirbyville				8,354	31,695			40,049
Kirksville				706,493	7,299,727	761,533		8,767,754
Kirkwood	63,005			1,111,501	7,007,050	526,020		8,707,576
Knob Noster				109,334	408,082	48,451		565,867
Knox City				8,718	0			8,718
Koshkonong				8,556	29,764			38,320
La Belle				26,637	45,812			72,449
Laclede				13,924	10,952			24,876
Laddonia				20,704	107,747			128,451
Ladue	19,494			343,903	2,292,091			2,655,489
La Grange				37,575	42,298	13,631	1,404,608	1,498,111
Lake Annette				4,036	0			4,036
Lake Lafayette				13,197	0			13,197
Lake Lotawana				78,257	569,653			647,910
Lake Mykee				14,126	0			14,126
Lake Ozark				64,010	3,231,656			3,295,666
Lake St. Louis				587,029	6,791,345			7,378,374
Lakeshire	3,276			57,795	146,743			207,814
Lake Tapawingo				29,462	0			29,462
Lake Tekakwitha				10,251	0			10,251
Lake Waukomis				35,113	0			35,113
Lake Winnebago				45,647	30,801			76,448
Lamar				182,909	1,367,157			1,550,067
Lamar Heights				7,184	109,644			116,828
La Monte				46,010	101,263			147,273

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Lanagan	\$			16,911	13,684			30,595
Lancaster				29,382	78,013			107,395
La Plata				55,131	168,332			223,462
Laredo				7,991	0			7,991
La Russell				4,601	0			4,601
Lathrop				84,190	226,305			310,495
Laurie				38,140	766,076			804,216
Lawson				99,809	379,371	17,311		496,491
Leadington				17,032	436,208	45,577		498,817
Leadwood				51,741	55,831			107,572
Leasburg				13,641	0			13,641
Leawood				27,525	16,718			44,243
Lebanon				584,164	7,175,902			7,760,065
Lee's Summit				3,687,407	37,652,525			41,339,932
Leeton				22,843	58,339			81,182
Leonard				2,462	0			2,462
Leslie				6,901	0			6,901
Levasy				3,350	3,487			6,836
Lewis & Clark Village				5,327	0			5,327
Lewistown				21,552	67,113			88,665
Lexington				190,739	906,039	79,715		1,176,493
Liberal				30,633	40,634			71,266
Liberty				1,176,439	16,680,759			17,857,199
Licking				126,083	492,207			618,290
Lilbourn				48,028	37,823	3,534		89,385
Lincoln				48,028	161,839	20,475		230,341
Linn				58,884	235,331	34,288		328,503
Linn Creek				9,848	302,888	49,636		362,372
Linneus				11,220	0			11,220
Livonia				2,987	0			2,987

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Loch Lloyd Village	\$			24,216	0			24,216
Lock Springs				2,300	0			2,300
Lockwood				37,776	91,981	10,475		140,233
Lohman				6,579	0			6,579
Loma Linda				29,261	37,287			66,548
Lone Jack				42,377	266,405			308,783
Longtown				4,117	0			4,117
Louisburg				4,924	0			4,924
Louisiana				135,769	785,612	139,815		1,061,196
Lowry City				25,830	134,071	14,334		174,235
Lucerne				3,431	0			3,431
Ludlow				5,529	0			5,529
Lupus				1,332	0			1,332
Luray				3,996	0			3,996
Lutesville				0	0			0
MacKenzie	307			5,408	4,771			10,486
Macon				220,807	2,058,364			2,279,171
Madison				22,359	40,708			63,067
Maitland				13,843	17,887			31,730
Malden				172,537	1,279,248			1,451,785
Malta Bend				10,090	0			10,090
Manchester	41,395			730,265	5,166,781			5,938,441
Mansfield				52,306	230,874			283,180
Maplewood	66,599			324,733	4,314,986	154,544		4,860,861
Marble Hill				59,611	552,301			611,912
Marceline				90,123	424,927			515,050
Marionville				89,800	423,468			513,268
Marlborough	10,036			87,943	300,413			398,393
Marquand				8,193	21,744			29,937
Marshall				527,297	3,346,094	227,118		4,100,509

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Marshfield	\$			267,705	2,819,003			3,086,707
Marston				20,301	128,828	18,687		167,815
Marthasville				45,848	169,465	31,345		246,659
Martinsburg				12,269	35,273			47,542
Maryland Hgts.	62,850			1,108,756	5,803,782		10,242,122	17,217,510
Maryville				483,184	4,444,772			4,927,956
Matthews				25,346	499,130			524,476
Maysville				44,960	156,216			201,176
Mayview				8,556	7,339			15,895
McBaine				404	0			404
McCord Bend				11,987	0			11,987
McFall				3,753	0			3,753
McKittrick				2,462	0			2,462
Meadville				18,646	0			18,646
Memphis				73,535	347,190	28,220		448,944
Mendon				6,901	0			6,901
Mercer				12,834	21,755			34,589
Merriam Woods				71,073	46,293			117,366
Merwin				2,341	0			2,341
Meta				9,242	50,114			59,356
Metz				1,978	0			1,978
Mexico				465,870	3,288,577			3,754,447
Miami				7,063	0			7,063
Middletown				6,740	19,678			26,418
Milan				79,105	210,408			289,513
Milford				1,049	0			1,049
Millard				3,592	0			3,592
Miller				28,211	157,403			185,614
Mill Spring				7,628	2,323			9,950
Milo				3,632	0			3,632

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Mindenmines	\$			14,731	0			14,731
Miner				39,714	1,051,403	56,900		1,148,017
Mineral Point				14,166	0			14,166
Miramiquoa Park				4,843	0			4,843
Missouri City				10,776	0			10,776
Moberly				563,984	5,324,175	534,637		6,422,796
Mokane				7,466	11,362			18,829
Moline Acres	7,847			98,558	284,030			390,435
Monett				358,110	4,229,810			4,587,920
Monroe City				102,150	697,844	96,460		896,454
Montgomery City				114,379	480,581			594,959
Monticello				3,955	0			3,955
Montrose				15,498	58,207			73,705
Mooreville				3,673	0			3,673
Morehouse				39,270	34,554			73,824
Morley				28,130	22,113			50,243
Morrison				5,610	4,190			9,800
Morrisville				15,659	17,524			33,184
Mosby				7,668	89,479			97,147
Moscow Mills				101,262	558,474			659,736
Mound City				46,777	235,531	22,535		304,843
Mountain Grove				193,282	2,680,548			2,873,829
Mountain View				109,737	1,067,419			1,177,156
Moundville				5,005	0			5,005
Mount Leonard				3,511	0			3,511
Mount Moriah				3,511	0			3,511
Mount Vernon				184,645	1,634,601	109,444		1,928,691
Napoleon				8,960	0			8,960
Naylor				25,507	29,834	7,988		63,329
Neck City				7,507	0			7,507

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Neelyville	\$			19,494	25,259			44,753
Nelson				7,749	0			7,749
Neosho				477,655	6,408,891			6,886,546
Nevada				338,455	3,769,065			4,107,519
Newark				3,794	0			3,794
New Bloomfield				27,000	60,288			87,289
Newburg				18,969	19,549			38,517
New Cambria				7,870	4,257	1,910		14,037
New Florence				31,036	183,673			214,709
New Franklin				43,951	105,453			149,404
New Hampton				11,745	0			11,745
New Haven				84,311	573,072			657,383
New London				39,310	267,492			306,802
New Madrid				125,760	496,596	127,791		750,146
New Melle				19,171	134,857	11,162		165,190
Newtonia				8,031	0			8,031
Newtown				7,386	0			7,386
Niangua				16,346	22,686			39,031
Nixa				767,719	3,923,435			4,691,154
Noel				73,939	407,733			481,672
Norborne				28,574	48,337			76,911
Normandy	38,197			202,120	364,176	95,654		700,148
North Kansas City				170,489	7,130,818		7,251,014	14,552,321
North Lilbourn				1,978	0			1,978
Northmoor				13,117	115,721			128,838
Northwoods	9,670			170,600	554,890			735,160
Norwood				26,839	50,262			77,101
Norwood Court	2,194			38,705	98,273			139,172
Novelty				5,610	0			5,610
Novinger				18,404	13,395			31,799

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Oak Grove	\$			314,602	2,908,756			3,223,359
Oak Grove Village				20,543	429,268			449,811
Oakland	3,159			55,736	195,288			254,184
Oak Ridge				9,807	0			9,807
Oaks				5,206	9,134			14,340
Oakview				15,135	191,269	9,949		216,353
Oakwood				7,466	0			7,466
Oakwood Park				7,588	0			7,588
Odessa				213,905	1,327,367			1,541,272
O'Fallon				3,201,680	25,894,692			29,096,372
Old Appleton				3,431	0			3,431
Old Monroe				10,695	55,393			66,089
Olean				5,166	0			5,166
Olivette	20,965			312,262	1,653,600	291,722		2,278,549
Olympian Village				31,238	0			31,238
Oran				52,225	119,120			171,345
Oregon				34,588	0			34,588
Oronogo				96,096	230,953			327,049
Orrick				33,781	60,309	6,972		101,062
Osage Beach				175,604	9,520,942			9,696,546
Osborn				17,072	13,993			31,065
Osceola				38,220	151,074			189,294
Osgood				1,937	0			1,937
Otterville				18,323	44,080			62,403
Overland	62,016			648,254	2,906,427			3,616,697
Owensville				108,002	1,452,517			1,560,519
Ozark				719,206	6,666,611			7,385,817
Pacific	16,019			282,597	1,229,459			1,528,075
Pagedale	7,559			133,348	464,920	15,766		621,593
Palmyra				145,092	782,867	228,546		1,156,505

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Paris	\$			49,239	280,014			329,252
Park Hills				353,509	1,803,115			2,156,624
Parkdale				6,861	0			6,861
Parkville				224,157	1,763,210			1,987,367
Parkway				17,718	52,008			69,725
Parma				28,776	32,356	4,411		65,543
Parnell				7,709	0			7,709
Pasadena Hills	2,128			37,534	95,301	17,763		152,726
Pasadena Park	1,075			18,969	48,163			68,207
Pascola				4,359	0			4,359
Passaic				1,372	0			1,372
Pattonsburg				14,045	19,801	6,666		40,512
Paynesville				3,108	0			3,108
Peculiar				185,977	1,109,981	174,837		1,470,795
Penermon				2,583	0			2,583
Perry				27,969	157,058			185,027
Perryville				331,957	3,383,934	301,840		4,017,732
Pevely				221,332	1,261,656			1,482,987
Phillipsburg				8,153	44,299			52,452
Pickering				6,457	0			6,457
Piedmont				79,791	754,368	73,006		907,165
Pierce City				52,144	221,055			273,199
Pierpont Village				0	2,961			2,961
Pilot Grove				30,996	71,210	16,969		119,175
Pilot Knob				30,108	158,517			188,625
Pine Lawn		30,151		132,177	383,352			545,681
Pineville				31,924	243,114	656,637		931,676
Plato				4,399	3,723			8,122
Platte City				189,326	2,139,439			2,328,765
Platte Woods				15,538	112,689	14,029		142,257

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Plattsburg	\$			93,594	363,168	50,240		507,001
Pleasant Hill				327,437	1,990,039			2,317,475
Pleasant Hope				24,781	125,835	10,948		161,563
Pleasant Valley				119,504	1,294,168			1,413,673
Pocahontas				4,601	0			4,601
Pollock				3,592	0			3,592
Polo				23,207	115,560			138,767
Poplar Bluff				687,040	10,950,580			11,637,620
Portage Des Sioux				13,238	21,484			34,722
Portageville				130,280	592,428			722,709
Potosi				107,356	1,363,137			1,470,493
Powersville				2,421	0			2,421
Prairie Home				11,301	8,396			19,697
Prathersville				5,005	0			5,005
Preston				9,000	15,845			24,845
Princeton				47,059	157,981	41,979		247,019
Purcell				16,467	10,179			26,646
Purdin				7,668	0			7,668
Purdy				44,315	125,966			170,281
Puxico				35,557	171,570			207,127
Queen City				24,135	116,311			140,446
Qulin				18,485	71,069			89,554
Randolph				2,099	116,587			118,686
Ravenwood				17,758	0			17,758
Raymondville				14,650	0			14,650
Raymore				775,145	6,797,650			7,572,795
Raytown				1,191,655	8,399,478			9,591,133
Rea				2,018	0			2,018
Redings Mill				6,094	3,570			9,664
Reeds				3,834	0			3,834

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Reeds Spring	\$			36,848	141,058			177,906
Renick				6,942	0			6,942
Rensselaer Village				9,202	0			9,202
Republic				595,343	5,856,267			6,451,610
Revere				3,188	0			3,188
Rhineland				5,731	5,717			11,448
Richards				3,874	0			3,874
Rich Hill				56,342	152,628	5,992		214,963
Richland				75,190	386,052			461,242
Richmond				233,964	1,989,035	147,445		2,370,444
Richmond Heights	75,957			347,213	6,126,102	549,912		7,099,183
Ridgely				4,197	0			4,197
Ridgeway				18,727	12,484			31,211
Risco				13,964	10,024			23,988
Ritchey				3,309	0			3,309
River Bend				404	42,708			43,112
Riverside				118,536	1,415,110	329,436	6,739,510	8,602,592
Riverview	6,534			115,267	292,667	54,550		469,018
Rocheport				9,646	36,464			46,110
Rockaway Beach				33,942	97,685			131,627
Rock Hill	22,705			187,066	1,324,658			1,534,429
Rock Port				53,194	446,552	54,217		553,962
Rockville				6,700	7,381			14,081
Rogersville				124,025	828,329			952,354
Rolla				789,392	9,521,715			10,311,107
Roscoe				5,005	0			5,005
Rosebud				16,507	105,363			121,870
Rosendale				5,771	0			5,771
Rothville				3,996	0			3,996
Rush Hill				6,094	0			6,094

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Rushville	\$			12,229	0			12,229
Russellville				32,570	49,686			82,256
Rutledge				4,399	19,580			23,979
St. Ann	42,370			525,481	2,636,369			3,204,220
St. Charles				2,655,414	25,606,841		11,064,016	39,326,271
St. Clair				190,658	1,208,130			1,398,788
St. Elizabeth				13,561	29,002			42,563
St. James				170,156	1,094,478			1,264,634
St. John	21,683			263,023	1,048,356			1,333,062
St. Joseph				3,098,803	37,583,374	3,846,918	1,894,681	46,423,777
St. Louis		45,592	4,987,239	13,506,241	197,623,543	34,542,231	7,568,895	258,273,742
St. Martins				46,010	78,765			124,775
St. Mary				14,529	34,252			48,782
St. Paul				73,818	0			73,818
St. Peters				2,121,901	30,294,065			32,415,967
St. Robert				175,160	5,337,207			5,512,368
St. Thomas				10,614	16,066			26,680
Ste. Genevieve				177,985	1,290,201	191,747		1,659,934
Saddlebrooke				8,153	21,597			29,750
Saginaw				11,987	18,731			30,718
Salem				199,780	2,167,487			2,367,267
Salisbury				65,302	307,441	73,749		446,492
Sarcoxi				53,678	318,468			372,146
Savannah				204,098	850,818			1,054,916
Schell City				10,049	0			10,049
Scotsdale				8,960	5,678			14,638
Scott City				184,241	957,120			1,141,361
Sedalia				863,169	11,443,897	767,448		13,074,514
Sedgewickville				6,982	0			6,982
Seligman				34,346	294,676			329,022

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Senath	\$			71,315	156,693			228,008
Seneca				94,280	562,161			656,441
Seymour				77,531	554,816			632,346
Shelbina				68,773	452,802			521,575
Shelbyville				22,278	34,505	4,762		61,545
Sheldon				21,915	47,065			68,980
Sheridan				7,870	0			7,870
Shoal Creek Drive				13,601	15,650			29,251
Shoal Creek Estates				3,874	0			3,874
Shrewsbury	96,985			252,408	2,369,471			2,718,863
Sibley				14,408	0			14,408
Sikeston				658,586	9,278,422			9,937,009
Silex				7,547	26,547	6,398		40,493
Silver Creek					0			0
Skidmore				11,462	13,857			25,319
Slater				74,907	237,172	20,880		332,959
Smithton				23,005	20,655			43,660
Smithville				340,029	1,534,943	219,900		2,094,872
South Gifford				2,018	0			2,018
South Gorin				3,673	0			3,673
South Greenfield				3,632	0			3,632
South Lineville				1,130	0			1,130
South West City				39,149	219,978	79,779		338,906
Sparta				70,871	232,344			303,215
Spickard				10,251	5,208			15,459
Springfield				6,437,262	94,923,469	7,640,330		109,001,060
Stanberry				47,826	183,524			231,350
Stark City				5,610	0			5,610
Steele				87,661	395,538			483,199
Steelville				66,270	581,287			647,558

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Stella	\$			6,377	4,621			10,997
Stewartsville				30,270	135,184			165,453
Stockton				73,414	650,521	49,801		773,736
Stotesbury				726	0			726
Stotts City				8,879	0			8,879
Stoutland				7,749	10,012			17,761
Stoutsville				1,453	0			1,453
Stover				44,153	193,178			237,331
Strafford				95,168	679,076			774,244
Strasburg				5,691	2,077			7,767
Sturgeon				35,193	129,255			164,448
Sugar Creek				135,003	658,768	92,687		886,458
Sullivan				285,786	3,161,100			3,446,886
Summersville				20,260	87,530			107,791
Sumner				4,117	0			4,117
Sunrise Beach				17,395	696,938	55,078		769,411
Sunset Hills	19,437			342,894	2,753,790			3,116,122
Sweet Springs				59,893	313,867	33,487		407,248
Sycamore Hills	1,528			26,960	23,785			52,273
Syracuse				6,942	0			6,942
Tallapoosa				6,780	0			6,780
Taneyville				15,982	8,749			24,731
Taos				35,436	39,722			75,157
Tarkio				63,889	334,423			398,312
Thayer				90,526	974,419			1,064,946
Theodosia				9,807	103,410			113,218
Tightwad				2,785	0			2,785
Tina				6,336	0			6,336
Tindall				3,108	0			3,108
Tipton				131,653	465,693			597,345

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Town and Country	\$ 24,742			436,488	3,727,762			4,188,993
Town of Rives				2,543	0			2,543
Tracy				8,395	120,371			128,766
Trenton				242,197	1,876,916			2,119,114
Trimble				26,072	75,574			101,646
Triplett				1,655	0			1,655
Troy				425,389	5,357,724			5,783,113
Truesdale				29,543	192,208			221,751
Truxton				3,673	0			3,673
Turney				5,972	0			5,972
Tuscumbia				8,193	15,315			23,508
Twin Bridges				1,130	0			1,130
Twin Oaks		897		15,821	528,586			545,304
Umber View Heights				1,937	0			1,937
Union				411,828	3,924,536			4,336,364
Union Star				17,637	0			17,637
Unionville				75,270	343,690			418,960
Unity Village				3,996	30,835			34,831
University City		109,477		1,427,556	6,177,061	675,594		8,389,689
Uplands Park		1,018		17,960	45,601	8,500		73,079
Urbana				16,830	76,468			93,297
Urich				20,381	175,389			195,770
Utica				10,857	0			10,857
Valley Park		15,882		280,176	1,443,804			1,739,862
Van Buren				33,054	285,866			318,920
Vandalia				157,362	426,114			583,476
Vandiver				2,865	75,759			78,624
Vanduser				10,776	0			10,776
Velda City		3,249		57,310	145,514			206,073
Velda Village Hills		2,414		42,579	117,026			162,019

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Verona	\$			24,982	94,175			119,158
Versailles				100,172	1,331,687			1,431,860
Viburnum				27,969	107,683			135,652
Vienna				24,619	169,366	15,439		209,425
Village of Four Seasons				89,477	342,280			431,757
Village of Pinhook				1,211	0			1,211
Vinita Park	4,301			75,876	587,099	25,840		693,116
Vinita Terrace	634			11,180	0			11,813
Vista				2,179	0			2,179
Waco				3,511	0			3,511
Walker				10,897	0			10,897
Walnut Grove				26,839	49,410	6,387		82,636
Wardell				17,233	12,261			29,495
Wardsville				60,781	75,385			136,167
Warrensburg				760,292	6,244,173	553,803		7,558,268
Warrenton				318,033	3,825,279			4,143,311
Warsaw				85,845	2,098,907	141,780		2,326,532
Warson Woods	4,489			79,185	448,551			532,225
Washburn				17,556	57,949			75,506
Washington				564,307	9,226,449	619,969		10,410,724
Watson				4,036	0			4,036
Waverly				34,265	124,559			158,824
Wayland				21,512	87,372			108,883
Waynesville				194,936	1,181,425			1,376,361
Weatherby				4,318	0			4,318
Weatherby Lake				69,539	0			69,539
Weaubleau				16,870	55,556			72,426
Webb City				443,793	4,220,711	188,891		4,853,395
Webster Groves	52,607			928,067	3,946,643			4,927,317
Weldon Spring				219,677	305,577			525,254

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)								
Weldon Spring Hgts.	\$			3,673	0			3,673
Wellington				32,772	0			32,772
Wellston	5,292			93,351	219,024			317,667
Wellsville				49,117	93,208			142,326
Wentworth				5,933	0			5,933
Wentzville				1,173,251	19,374,681	1,271,342		21,819,274
Westboro				5,691	0			5,691
West Alton				21,068	299,389			320,456
West Line				3,915	0			3,915
Weston				66,230	526,335	176,596		769,161
Westphalia				15,700	61,627	13,392		90,718
West Plains				483,749	6,455,828			6,939,577
West Sullivan				4,803	162,069			166,871
Westwood	636			11,220	9,898			21,754
Wheatland				14,973	119,027			134,001
Wheaton				28,090	83,703			111,793
Wheeling				10,937	0			10,937
Whiteside				3,027	0			3,027
Whitewater				5,045	0			5,045
Wilbur Park	1,077			19,009	48,265			68,352
Wildwood	81,255			1,433,449	3,639,587			5,154,291
Willard				213,421	997,489	75,783		1,286,693
Williamsville				13,803	21,820			35,623
Willow Springs				88,145	852,484			940,629
Wilson City				4,641	0			4,641
Winchester	3,539			62,436	158,528			224,503
Windsor				117,083	351,524			468,607
Windsor Place				8,919	46,782			55,701
Winfield				56,665	247,616			304,280
Winona				53,880	279,813			333,693

See page 78 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2018**

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)									
Winston	\$			10,453	0			10,453	
Woods Heights				28,938	68,248	3,251		100,437	
Woodson Terrace	9,295			163,981	1,511,695	77,604		1,762,575	
Wooldridge				2,462	0			2,462	
Worth				2,543	0			2,543	
Worthington				3,269	0			3,269	
Wright City				125,881	580,392			706,273	
Wyaconda				9,162	6,502			15,663	
Wyatt				12,875	13,498			26,373	
Zalma					0			0	
TOTALS	\$	<u>2,008,087</u>	<u>45,592</u>	<u>4,987,239</u>	<u>159,304,125</u>	<u>1,604,705,121</u>	<u>106,416,914</u>	<u>66,207,674</u>	<u>1,943,674,753</u>

- (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 43.
- (b) See page 111 for a description of county private car tax.
- (c) See page 113 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 8, 26, and 30 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 17 and 35 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 26 through 28, and 30 through 34.
- (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.

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2018

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, 2018**

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	\$ 1,171,679	Osage Ambulance District	\$ 345,677	Antonia Fire Protection District	\$ 358,887
Andrew County Ambulance District	487,179	Owensville Area Ambulance District	446,666	Bourbon County Fire Protection District	152,672
Audrain Ambulance District	1,013,471	Ozark County Ambulance District	281,233	Central Jackson County Fire Protection District	4,400,831
Ava Ambulance District	437,378	Pettis County Ambulance District	2,984,335	High Ridge Fire Protection District	1,770,030
Barton County Ambulance District	550,992	Pulaski County Ambulance District	1,954,336	Hillsboro Fire Protection District	269,874
Big River Ambulance District	626,248	Randolph County Ambulance District	1,480,545	Inter City Fire Protection District	125,562
Caldwell County Ambulance District	277,455	Ray County Ambulance District	741,110	Orrick Fire Protection District	23,336
Callaway County Ambulance District	1,969,331	Reynolds County Ambulance District	244,596	Pleasant Hill Fire Protection District	397,980
Cam-MO Ambulance District	790,516	Rock Township Ambulance District	2,288,171	Prairie Township Fire District	154,572
Cameron Ambulance District	682,628	Salt River Ambulance District	209,709	Raytown Fire Protection District	494,662
Cedar County Ambulance District	535,454	South Berry County Ambulance District	828,326	Rock Comm Fire Protection District	3,814,511
Clark County Ambulance District	348,499	St. Clair Ambulance District	462,831	St. Clair Fire Protection District	381,339
Cole Camp Ambulance District	131,418	St. James Ambulance District	355,747	Smithville Area Fire Protection District	573,761
Cooper County Ambulance District	458,813	St. Francois County Ambulance District	3,971,451	SNI Valley Fire Protection District	697,616
Dade County Ambulance District	239,379	Ste. Genevieve County Ambulance District	860,912	S Metropolitan Fire Protection District	1,533,242
Gerald Area Ambulance District	199,458	Steelville Ambulance District	227,507	Southern Stone Fire District	1,923,478
Hermann Area Ambulance District	397,841	Taney County Ambulance District	4,044,050	Sullivan Fire Protection District	1,102,174
Iron County Ambulance District	415,312	Tri-County Ambulance District	345,322	Union Fire Protection District	1,159,421
Joachim Plattin Ambulance District	3,066,241	Union Ambulance District	1,175,460	Total Fire Protection Districts:	\$ 19,333,947
Lewis County Ambulance District	313,375	VanFar Ambulance District	156,249	Hospital Districts	
Lincoln County Ambulance District	2,686,026	Valle Ambulance District	1,126,483	Iron County Hospital District	\$ 369,693
Linn County Ambulance District	607,813	Warsaw Lincoln Ambulance District	728,214	Public Library Districts	
Maries Osage Ambulance District	202,260	Washington Area Ambulance District	1,869,352	Caruthersville Municipal Library District	87,852
Marion County Ambulance District	2,116,955	Washington County Ambulance District	821,352	Cedar County Public Library District	170,741
Meramec Ambulance District	851,302	Total Ambulance Districts:	\$ 57,517,087	Poplar Bluff Public Library District	1,261,807
Mid-Missouri Ambulance District	1,472,411	Emergency Service Districts		Total Public Library Districts	\$ 1,520,400
Miller County Ambulance District	1,399,379	Christian County EMG Service	\$ 2,036,383	Regional Jail Districts	
Monroe City Ambulance District	221,262	Jefferson County EMG Service	9,306,862	Daviess/Dekalb RJD	\$ 1,079,528
New Haven Ambulance District	176,035	Macon County EMG Service	563,666	Regional Recreation District	
New Madrid County Ambulance District	1,434,555	Moniteau County EMG Service	833,182	Boone County Fairground RRD	\$ 13,888
Nodaway County Ambulance District	1,183,172	Stoddard County EMG Service	554,294	Tourism Community Districts	
Noel T. Adams Ambulance District	482,864	Warren County EMG Service	1,535,363	Branson/Lakes Area TCED	\$ 8,359,606
North Crawford County Ambulance District	741,104	Total Emergency Service Districts:	\$ 14,829,750	Zoological Districts	
North Jefferson County Ambulance District	1,450,475			Kansas City Zoological District	\$ 17,862,598
Oregon County Ambulance District	429,174				

See page 86 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)	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	Chesterfield Valley TDD	\$ 2,778,805	Harrisonville Market PL A TDD	\$ e
10700 Pear Tree Lane TDD	e	Clarkson Kehr Mill TDD	e	Harrisonville Market PL B TDD	62,454
1200 Main South Loop TDD	1,015,591	College Station TDD	30,507	Harrisonville Towne Center TDD	133,040
1225 Washington TDD	70,337	Columbia Mall TDD	700,217	Harry Truman Drive TDD	e
12796 Manchester Road TDD	e	Commons of Hazel Hill TDD	e	Hawk Ridge TDD	1,280,156
1717 Market Place TDD	126,675	Conley Road TDD	2,643,852	Hawthorne Development TDD	528,801
1831/2000 Sidney Street TDD	e	Cornerstone Pointe TDD	e	Highlands TDD	e
210 Highway TDD	233,213	Coronado Drive TDD	491,612	HWY 141/67 TDD	e
2118 Chouteau TDD	e	Country Club Plaza TDD	1,235,886	Highway 367 and Parker Road TDD	22,585
212 S Grand TDD	46,745	Crackerneck Creek TDD	466,739	Highway 61 State Highway U TDD	e
370 MO Bottom Taussig TDD	574,891	Cross Creek TDD	52,955	Highway 71 and 291 Partner Prog. TDD	1,069,071
39th Street TDD	1,028,938	Crestwood Point TDD	e	Hillsboro Lake Terrace TDD	e
620 Market TDD	e	Crowne Plaza TDD	e	Horseshoe Band TDD	e
71 Highway and 150 Highway TDD	54,098	Dardenne Town Square TDD	336,212	Horseshoe Bend Ped TDD	e
705 Olive	e	Des Peres Corners TDD	502,619	Hospital Interchange TDD	e
Adams Farm TDD	1,255,723	Dierbergs Des Peres TDD	e	Hutchings Farm TDD	36,688
Arnold Retail Corr TDD	2,932,746	Dierbergs Osage Beach TDD	245,248	I-44 and Highway 47 Triangle TDD	96,749
Ballwin Town Center TDD	113,060	Discovery Park	e	I-49 & 275th Street TDD	e
Belton-Cass Regional TDD	911,807	Douglas Square TDD	175,716	I-470 and 350 TDD	2,148,410
Belton Raymore Inter TDD	e	Douglas Station TDD	76,621	I-70 and Adams Dairy Parkway TDD	365,791
Belton Town Centre TDD	840,033	East Gateway TDD	e	Inter St Plaza N Town Village TDD	693,908
Big Bend Crossing TDD	e	East-West Arterial TDD	1,738	KC Downtown Streetcar TDD	6,273,678
Boonville Riverfront TDD	e	Ehrhardt Properties TDD	58,939	Kingsmill TDD	e
Boscherts Landing TDD	74,964	Elm Grove TDD	32,754	Koch Plaza TDD	e
Bowman TDD	e	Euclid Buckingham TDD	e	Lake of the Woods TDD	158,211
Branson Landing TDD	1,188,438	Eureka Commercial Pk TDD	56,945	Laurel TDD	80,296
Brentwood Blvd/Clayton Rd	e	Eureka Old Town TDD	41,573	Liberty Commons TDD Liberty	191,723
Brentwood/Eager TDD	e	Farris Family TDD	101,091	Lindbergh E Concord TDD	e
Briarcliff Parkway Highway 9 TDD	121,177	Fenton Crossing TDD	e	Loop Trolley TDD	790,733
Bridgeton NWP TDD	e	Francis Place TDD	257,338	Lormil Heights TDD	e
Broadway Carrie TDD	e	Fulton South Business 54 TDD	55,100	Lucas and Hunt Chandler TDD	e
Broadway Fairview TDD	329,468	Glenwood Watson TDD	e	M150 and 135th Street TDD	717,471
Broadway Hotel TDD	364,997	Glenstone and East Kearney TDD	e	Magnolia TDD	e
CB5421 5975 TDD	212,145	Gravois Bluffs TDD	3,082,781	Manchester Highlands TDD	1,515,661
Centene Plaza TDD	109,895	Grindstone Plaza TDD	640,646	Mark Twain Mall TDD	660,218
Centennial Railroad TDD	e	Hampton/Berthold TDD	e	Market at McKnight 1 TDD	281,463
Centerstate TDD	301,161	Hanley Eager Road TDD	464,121	Meadows TDD	412,021
Cheshire TDD	81,072	Hanley Road Corridor TDD	6,073,079	Megan Shoppe's TDD	e
City Hospital Laundry TDD	47,249	Hanley Station TDD	115,119	Meramec Sta and Highway 141 TDD	189,695
City Hospital Powerhouse	e	Harrisonville Brookhart	e	Merchants Laclede TDD	e

See page 86 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, 2017**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)		School Districts	
Mexico Road TDD	\$ 291,141	South Manchester TDD	\$ 261,217		County Stock (b,d)
Mid Rivers N TDD	137,361	St. Charles Riverfront TDD	275,116	Cameron R-1 School District	\$ 107,599
Missouri Bottom Road TDD	e	St. Charles Rock Road TDD	610,253	Center School District	278,899
Move Rolla Regional TDD	2,729,528	St. Cyr Road TDD	e	Columbia Board of Education	318,311
Neosho TDD	610,800	St. John Crossing TDD	58,198	Ferguson-Florissant School District	48,550
				Francis Howell School District	
New Longview TDD	77,863	St. John's Church Road TDD	839,721	Jefferson City School District	4,154,724
Newco TDD	606,327	St. Joseph Gateway TDD	e	Kansas City School District	1,095,400
North Outer Forty TDD	245,753	St. Louis Convention Center Hotel TDD	e	Parkway School District	814,646
Northwoods TDD	e	St. Louis Food Hub TDD	e	Pattonville School District	35,050
Oak Grove TDD	282,539	Stadium Corridor A TDD	321,985	Rockwood School District	67,533
OHM Woodson Terrace TDD	e	Stardust Mung Diamond TDD		Springfield R-12 School District	314,221
Old Dorsett Road TDD	e	Station Plaza TDD	51,657		
Olive Boulevard TDD	476,805	Stone Ridge TDD	651,202	Total School Districts:	\$ 7,234,932
Olive Graeser TDD	97,992	Strother Interchange TDD	251,161	(Total Memorandum Only)	
Osage Station TDD	e	Toad Cove Complex TDD	e		
Ozark Centre TDD	1,152,584	Toad Cove Resort TDD	e		
Park Hills TDD	30,678	Tower TDD	e		
Park Plaza TDD	e	Town and Country Cross TDD	630,191		
Parkville Commons TDD	425,760	Town and Country Village TDD	e		
Pershall Road TDD	e	Tracy Highlands TDD	e		
Platte County MO S 1 TDD	1,195,454	Tremont Square TDD	140,840		
Platte County MO S II TDD	300,648	Truman Boulevard TDD	e		
Platte Valley Plaza TDD	35,703	Truman's Marketplace TDD	148,293		
Poplar Bluff Regional TDD	3,360,307	Tuileries Plaza TDD	280,547		
Prewitt Point TDD	807,564	Union Station TDD	359,424		
Railway Exchange Building TDD	e	University Place TDD	8,789		
Raintree Lake Village TDD	55,852	US Hwy 36 Int 72 Corr TDD	596,786		
Raintree North TDD	156,574	US Hwy 50/63 Cityview TDD	563,842		
Raytown Highway 350 TDD	e	US Hwy 65 Truman Dam TDD	223,496		
Residence Inn St. Louis Downtown TDD	73,271	Washington Avenue TDD	17,060		
Ridgecrest TDD	18,969	Wentzville TDD	456,073		
Rock Bridge Center TDD	336,238	Wentzville II TDD	e		
Salt Lick Road TDD	224,288	Wentzville III TDD	163,757		
Seven Trails Drive TDD	e	Wentzville Parkway 1 TDD	192,156		
Shoal Creek Pky/N Oak TRF	47,109	Westport Plaza TDD	501,237		
Shoppe's at Cross Keys TDD	676,014	Winghaven TDD	190,754		
Shoppe's at Hilltop TDD	e				
Shoppe's at Stadium TDD	663,879	Total Transportation Develop. Districts:	\$ 73,540,629		
Shoppe's Old Webster TDD	24,438	(Total Memorandum Only)			
Southtown TDD	143,975				

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2018**

District (continued from previous page)	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)
Community Improvement Districts				Community Improvement Districts (Continued)			
12th and Wyandotte CID	\$ e	e	0	Belleau CID	\$ 58,283	15,854	74,137
14th and Market CID	989,852		989,852	Berkeley Northpark CID	e	e	0
23rd and Sterling CID	e		0	Bethany 136 CID	46,066	241	46,307
3 Trails Village CID	e	e	0	Big Spring Plaza CID	53,868	2,279	56,147
39th Street CID	184,468	2,321	186,789	Biltmore East CID	94,019		94,019
51st & Oak CID	e	e	0	Black Mountain CID	48,387		48,387
58 Highway Regional Market CID	140,396	3,592	143,988	Blue Jay Crossing CID	79,884		79,884
63 Bypass CID	55,970	1,328	57,298	Blue Parkway & Colbern Road	e		0
76 Entertainment CID	465,062	8,340	473,402	Branson Hills CID	966,733		966,733
210 Highway CID	233,213		233,213	Branson Hills Infra Fac CID	53,574		53,574
211th Street CID	e		0	Brentwood Blvd/Clayton Rd	e	e	0
212 S. Grand CID	46,745	3,860	50,605	Brentwood Center N/S CID	168,653		168,653
620 Market CID		3,457	3,457	Bridgeton NWP CID	e	e	0
705 Olive CID	e	e	0	Bridgewood Plaza CID	43,360		43,360
840 E Taylor CID	e	e	0	Brookside CID	411,454	7,084	418,538
901 South 291 CID	e	e	0	Broadway Area CID	381,825		381,825
10100 Watson Road CID	e	e	0	Broadway Hotel CID	364,997	2,802	367,799
10700 Pear Tree Lane CID	e	e	0	Bryan Road CID	26,698	178	26,876
1100 Washington Ave CID	e	e	0	Brywood Centre CID	170,580	4,245	174,825
1111 Grand CID	e	e	0	Business Loop CID	317,004	7,855	324,859
1133 Washington Ave CID	e	0	0	Caledonia CID	9,479	1,195	10,674
1201 Washington CID	4,929	2,205	7,134	Capital Mall CID	726,340	11,344	737,684
1225 Washington CID	70,337	1,435	71,772	Carrie Ave CID	e		0
1601 S. Jefferson CID	e	e	0	Center at Kenrick Plaza CID	e		0
1705 Broadway CID	e		0	Chambers West Florissant CID	71,023	273	71,296
1831/2000 Sidney Street	e	e	0	Cheshire Annex CID	e	e	0
2017 Chouteau CID	e	e	0	Cheshire CID	e	e	0
2317 Belt CID	e		0	Chesterfield Blue Valley	1,391,637	24,260	1,415,897
2350 South Grand CID	e	e	0	Cherokee Street Community Improvment District	66,960	36	66,996
4840 CID	156,332	4,625	160,957	Chouteau Crossing CID	e	e	0
5050 Main CID	8,621	734	9,355	City Hospital Powerhouse	e	e	0
8750 Manchester Road CID	67,543	853	68,396	City Hospital RPA2 PHASE 1 CID	47,249	624	47,873
9 Highway Corridor CID	93,204	910	94,114	College Station CID	30,532		30,532
Adie/St. Charles Rock Road CID	15,433	276	15,709	Colonial Marketplace CID	304,132		304,132
Affton Plaza CID	42,673		42,673	Commercial St CID	38,698	3,437	42,135
Airport Plaza CID	72,271		72,271	Cook Crossings CID	231,889		231,889
American Center CID	19,237		19,237	Cozens MLK Grand CID	50,571	1,393	51,964
Antioch Center CID	453,392		453,392	Crackerneck Center CID	72,707		72,707
Arrowhead CID	e	e	0	Creekwood Commons CID	495,382	1,593	496,975
Arrowhead Centre CID	e		0	Crestwood Square CID	74,649	823	75,472
Auto Plaza CID	e	e	0	Crossings CID	115,561	4,633	120,194
Ballpark Village CID	303,369	2,501	305,870	Crossings at Richmond Heights CID	e		0
Baltimore Commons CID	e	e	0	Crossroads Shopping Center CID	143,420	1,396	144,816
Bear Creek CID	389,917		389,917	Crowne Plaza CID	e		0
Beck Road & Belt Highway CID	e	e	0	Cupples Station Blding 9	e	e	0

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
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District (continued from previous page)	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
CWE Business CID	\$ 798,228	34,485	832,713	Hampton/Berthold CID	\$ e	e	0
Daniele CID	e	e	0	Hayti Ventures CID	e	e	0
Deerbrook Marketplace CID	e	e	0	Hazelwood Commerce Center CID	e	e	0
Deer Creek Center CID	240,097	1,159	241,256	High Ridge Commons CID	770,371	e	770,371
Delmar/Delcrest CID	e	e	0	Highway 50 & Todd George CID	162,271	320	162,591
Ditzler CID	e	e	0	Highway 58 and Dean Avenue CID	e	e	0
Downtown CID	599,216	12,175	611,391	Highway 61 CID	44,978	2,328	47,306
Downtown Cape Girardeau	173,282	e	173,282	Highway 100 CID	e	e	0
Downtown Excelsior SPGS	36,040	339	36,379	Highway 166 CID	e	e	0
Downtown Lee's Summit CID	383,193	10,882	394,075	Highway 350 CID	592,478	5,508	597,986
Downtown Moberly CID	31,515	1,054	32,569	Highway J and 17th Street CID	e	e	0
Downtown Springfield CID	368,087	7,451	375,538	Highlandville CID	e	e	0
Eagles Landing CID	122,099	740	122,839	Hilltop CID	1,021,686	e	1,021,686
East Ashland Plaza CID	e	e	0	Hilltop Village Center CID	53,481	1,605	55,086
East Hills CID	550,062	8,059	558,121	Historic Downtown Branson CID	469,933	e	469,933
East Main & Highway 47 CID	72,926	2,780	75,706	Historic Downtown Liberty	105,224	382	105,606
East Osage CID	144,666	2,464	147,130	Hope Valley CID	101,338	5,652	106,990
Edgewood Farms CID	e	e	0	1-470 and View High CID	e	e	0
Ellisville Marketplace	103,787	4,967	108,754	I-470 Square CID	142,872	e	142,872
Ellsinore Herren Ave CID	e	e	0	Independence Avenue CID	869,897	7,244	877,141
Elm and 370 CID	15,935	6,185	22,120	Independence Event Center CID	5,977,826	e	5,977,826
Elms Hotel CID	59,779	2,607	62,386	Intercontinental CID	e	e	0
Euclid South CID	453,132	3,218	456,350	James River Commons CID	1,393,147	9,936	1,403,083
Eureka Pointe CID	53,252	e	53,252	Jennings Station Road CID	e	e	0
Flintlock Plaza CID	107,083	811	107,894	Jeter Farm CID	e	e	0
Flintlock Shoppes CID	256,876	4,988	261,864	KC International Airport CID	589,150	151,117	740,267
Flori Drive CID	65,959	457	66,416	Kearney West Side CID	82,891	e	82,891
Forsyth Associates CID	81,590	e	81,590	Kelly Town Plaza CID	e	e	0
Fountain Lakes Commerce Center North CID	e	e	0	Kenrick Plaza CID	611,694	1,482	613,176
Fountain Lakes Comm Center	e	e	0	Kirkwood Square CID	e	e	0
Fountain Plaza CID	163,995	9,558	173,553	Laclede Landing CID	57,308	2,224	59,532
Fountains CID	49,526	e	49,526	Lafayette Center CID	291,683	e	291,683
Foxwood Village CID	e	e	0	Lake Lotawana CID	10,292	936	11,228
Franklin Street CID	e	e	0	Landing Mall CID	90,665	1,900	92,565
Georgian Square CID	94,943	e	94,943	Landing River Center CID	e	e	0
Glenstone Marketplace CID	e	e	0	Langsford Plaza CID	e	e	0
Grain Valley Marketplace	e	e	0	Laurel CID	97,296	e	97,296
Grand Center Area Two CID	20,831	e	20,831	Lebanon Marketplace CID	e	e	0
Grandview Crossing CID	36,811	21,205	58,016	Leerjak CID	e	e	0
Grant Center CID	45,611	422	46,033	Lemay CID	202,290	e	202,290
Green Trails CID	e	e	0	Liberty Commons St. Robert CID	85,226	0	85,226
Greenview CID	26,101	e	26,101	Liberty Commons Liberty CID	289,877	19,478	309,355
Grove CID	244,758	9,118	253,876	Liberty Corners CID	244,282	707	244,989
Hadley Township South 2 CID	173,578	e	173,578	Liberty Triangle CID	937,457	10,749	948,206
Hail Ridge CID	e	e	0	Liberty Tri Shop Center CID	170,313	2,571	172,884

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**DEPARTMENT OF REVENUE
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District (continued from previous page)	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Lincoln Crossing CID	\$ 80,888	3,235	84,123	Ozark Hills CID	\$ e	e	0
Logan Estates CID		821	821	Paddock Forest CID	65,687	1,356	67,043
Loughborough Commons CID	622,204		622,204	Park Pacific CID	23,309	141	23,450
Magnolia CID	e	e	0	Parkville Old Towne Market CID	55,929	499	56,428
Manchester Ballas CID	1,872,192	20,865	1,893,057	Peachtree CID	7,368	2,701	10,069
Manchester Lindbergh SE CID	e	e	0	Peach Tree CID	e		0
Maple Valley Plaza CID	69,119	607	69,726	Performing Arts CID	161,749	24,997	186,746
Market at McKnight CID	281,123	2,532	283,655	Pershing and Grand CID	423,303	1,513	424,816
Martin City CID	329,118	10,965	340,083	Phoenix Center I CID	345,242		345,242
Mary Mart CID	29,954	1,423	31,377	Phoenix Center II CID	494,014		494,014
Mayfair Plaza CID	140,209	6,059	146,268	Pine Tree CID	e		0
McCroskey Street CID	36,535	772	37,307	Platte City Market CID	e	e	0
McNutt Road Corridor CID	430,311		430,311	Plattner CID	e		0
Meadowbrook Village CID	56,329	1,464	57,793	Plaza at Noah's Ark CID	459,357	2,343	461,700
Metro N Square And Common	146,947	3,629	150,576	Plaza East CID	65,800	317	66,117
Midwest Plaza CID	17,606		17,606	Plaza on Blvd Jennings CID	148,931	293	149,224
Miner Gateway CID	e	e	0	Railway Exchange Building CID	20,614		20,614
Mineral Area CID	144,774	2,842	147,616	Raintree 150 Center CID	54,851		54,851
Missouri Bottom Road CID	e	e	0	Raymore Galleria CID	83,141		83,141
Moberly Crossings CID	20,237	1,135	21,372	Raytown Crossing Center CID	e	e	0
Monett Marketplace CID	e		0	Raytown Square CID	198,978	2,571	201,549
Mountain Farm CID	e	e	0	Red Bridge CID	88,203	458	88,661
NWP CID	193,933	2,345	196,278	Red Bridge Shopping Center CID	50,615	171	50,786
Noland Fashion Square CID	219,021	1,590	220,611	Residence Inn Downtown/St. Louis CID	73,271	19,302	92,573
Noland Road CID	1,479,344		1,479,344	Richardson Crossing CID	16,788	1,354	18,142
North 763 CID	e		0	Ridgecrest CID	18,971	5,937	24,908
North Baltimore Street CID	e		0	Ritter Plaza CID	e	e	0
North Broadway Carrie CID	e	e	0	Riverfront Hotel CID	497,739	7,566	505,305
N County Festival Square	195,786	2,419	198,205	Riverside Gateway Crossing	132,282	2,788	135,070
North Oak Village CID	334,300	11,914	346,214	Rogers Plaza CID	e	e	0
North Oaks Plaza Shopping Center CID	120,394	394	120,788	Rt. 141 Marshall Road CID	e	e	0
Northmoor Associates CID	13,307	700	14,007	SCZ Development District Inc. CID	e		0
Northpark Lane CID	1,050,767	14,805	1,065,572	Shoppes at Kearney CID	362,854	1,075	363,929
Northwest Area CID	59,409	2,895	62,304	Shoppes of Mid Rivers CID	259,422	18,754	278,176
Oak Barry CID	373,599	627	374,226	Shops on Blue Parkway CID	144,146	1,067	145,213
Oaks at Woods Chapel CID	e	e	0	Shops at James River CID	127,904		127,904
O'Fallon Retail Walk CID	271,360	348	271,708	Skelly CID	64,891	4,501	69,392
OHM Woodson Terrace Commu	e	e	0	Soda Fountain Square CID	e	e	0
Old Dorsett Road CID	e	e	0	South 160 CID	130,981		130,981
Old Foundation CID	71,887	3,498	75,385	South 63 Corridor CID	83,344		83,344
Old Town Cottleville CID	120,616	1,651	122,267	South Grand CID	130,979	3,220	134,199
Orpheum Theatre CID	e	e	0	South Highway 67 CID	e		0
Osage Commercial Area CID	136,346	546	136,892	Southdale Center CID	56,388		56,388
Ozora CID	e		0	Southern Hills CID	561,351		561,351
Ozark Bar-B-Que CID	e		0	Southtowne CID	267,220	9,472	276,692

See page 86 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2017**

District (continued from previous page)	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
Community Improvement Districts (Continued)				Community Development Districts			
Springdale CID	\$ e	e	0	Villages CID	\$ 248,719	745	249,464
Springfield Plaza CID	56,910	7,122	64,032	Vintage Plaza CID	69,123	755	69,878
St. Charles Riverfront CID	275,387	65,277	340,664	Waldo CID	598,452	6,643	605,095
St. Charles Rock Road CID	154,693	4,255	158,948	Ward Parkway Shop Center CID	1,626,311	24,344	1,650,655
St. Joseph Downtown CID	59,172		59,172	Waterbury Storm Water CID	35,367	4,446	39,813
St. Louis Convention Center Hotel 3 CID	e		0	Watson-Laclede Station Road CID	40,420		40,420
St. Peters Hotel CID	e	e	0	Watts Mill CID	72,253	1,114	73,367
State Line Shopping Center CID	94,729		94,729	Wentzville Bluffs CID	191,289	4,196	195,485
Stateline CID	e		0	West Clay Extension CID	347,303		347,303
Strafford Plaza CID	e		0	West Pearce CID	e	e	0
Stoneybrooke CID	222,922	7,555	230,477	Westgate CID	52,939		52,939
SueMandy Drive 1 CID	e	e	0	Westport CID	506,761	3,170	509,931
SueMandy Drive 2 CID	e	e	0	Westport Plaza 1 CID	501,237	4,426	505,663
SueMandy Mid Rivers CID	1,072,574	10,421	1,082,995	Westport Plaza II CID	e	e	0
Sullivan Marketplace CID	35,428	198	35,626	White Oak CID	e	e	0
Summit Fair CID	829,384		829,384	Wilson Creek Market Place CID	505	359	864
Sunrise Beach Market Center CID	e		0	Windsor Place CID	37,002		37,002
Sunrise Farms CID	40	153	193	Y Highway Market Place	e	e	0
Syndicate Trust CID	e	e	0	Zumbehl Road/Hwy 94 CID	35,176	1,523	36,699
Telegraph Crossing North	49,232	648	49,880				
The Commons CID	25,996		25,996	Total Community Improvement Districts	\$ 55,589,505	896,199	56,485,704
Tiffany Landing CID	e	e	0	(Total Memorandum Only)			
Tori Pines Commons CID	2,748	3,591	6,339	Port Improvement Districts			
Town and Country Village CID	e	e	0	Kansas City, MO District 1 PID	\$ 479	553	1,032
Town Plaza CID	158,182	13,386	171,568	Kansas City, MO District 2 PID	e	e	0
Troost Avenue CID	238,586	1,910	240,496	Kansas City MO District 3 PID	73,389	1,769	75,158
Truman's Marketplace CID	444,334		444,334	Kansas City MO District 4 PID	e	e	0
Truman Road CID	116,015	1,061	117,076	St. Louis County PID	151,704		151,704
Truman Village CID	e	2,285	2,285				
Tuscany Village Project 1	e	e	0	Total Port Improvement Districts:	\$ 225,572	2,322	227,894
Twin City Mall CID	165,537		165,537	(Total Memorandum Only)			
Twin Crreks Center CID	e		0	District Totals by Tax Type:			
TXRH CID	e	e	0	(Totals Memorandum Only)			
Union CID	39,261	452	39,713	Local Sales Tax:			\$ 250,242,202
Union Station CID	354,148	13,524	367,672	Local Option Use Tax:			898,521
Uptown CID	80,051	1,886	81,937	County Stock Tax:			7,234,932
Veteran's Memorial Parkway CID	e	e	0	District Totals:			\$ 258,375,656
Viaduct Commercial Area CID	62,146	627	62,773				
Victoria Crossings CID	7,203	166	7,369				
Viking Conference Center CID	81,279	239	81,518				

See page 86 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2017**

(continued from previous page)

- (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 26 through 28 and 30 through 34.
- (c) See page 13 for a description of local option use tax.
- (d) See page 113 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, 2018

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, 2018 AND 2017**

(in thousands of dollars)

	2018					2017				
	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	\$ 30,588	30,388	683	28,510	1,195	30,348	30,353	1,001	28,663	689
Expense and Equipment	6,462	6,462	166	3,056	3,240	6,283	6,358	448	4,127	1,783
Postage	5,495	5,495	165	5,325	5	5,656	5,656	331	5,267	58
Tax Integrated System	13,000	13,000		6,288	6,712	13,000	13,000		7,472	5,528
Appropriated Tax Credits					0	600	600	309	291	0
County Stock Insurance	116	121		121	0	661	661	545	115	1
Debt Offset Tax Credits	260	260		82	178	260	260		146	114
Emblem Use Fee Distribution	1	1		1	0	1	1		1	0
Fees to Counties and Collection Agency Fees	3,300	3,300		2,431	869	3,300	3,300		2,768	532
MoDEX					0	250	250	250		0
Payment of Dues to the Multistate Tax Commission	212	212	6	206	0	212	212	6	206	0
Payment of Fees to Counties for Liens	315	315		152	163	465	465		281	184
Refunds for Overpayment of Tax	1,599,100	1,599,100		1,435,056	164,044	1,384,100 E	1,415,661		1,415,657	4
General Fund Total	\$ 1,658,849	1,658,654	1,020	1,481,228	176,406	1,445,136	1,476,777	2,890	1,464,994	8,893
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 26	26		23	3	26	26		23	3
Expense and Equipment	2,090	2,090		1,268	822	2,090	2,090		1,306	784
Child Enforcement Collections Fund Total	\$ 2,116	2,116	0	1,291	825	2,116	2,116	0	1,329	787
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 577	577		499	78	577	577		513	64
Expense and Equipment	8	8		2	6	8	8		2	6
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 586	586	0	502	84	586	586	0	516	70
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,164	1,164		1,164	0	1,164	1,164		1,042	122
Debt Offset Escrow Fund Total	\$ 1,164	1,164	0	1,164	0	1,164	1,164	0	1,042	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, 2018 AND 2017**

(in thousands of dollars)

	2018					2017				
	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	\$ 270	270		140	130	270	270		152	118
Expense and Equipment	3,842	3,842		2,260	1,582	3,842	3,842		2,320	1,522
Department of Revenue Federal Fund Total	\$ 4,112	4,112	0	2,400	1,712	4,112	4,112	0	2,472	1,640
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	10	10			10	10	10			10
Department of Revenue Specialty Plate Fund Total	\$ 27	27	0	0	27	27	27	0	0	27
DEPARTMENT OF REVENUE TECHNOLOGY FUND (0416)										
Expense and Equipment	\$				0	3,000	3,000			3,000
Department of Revenue Technology Fund Total	\$ 0	0	0	0	0	3,000	3,000	0	0	3,000
FAIR SHARE FUND (0687)										
Refunds of Tobacco and Cigarette Tax	\$ 11	11			11	11	11		9	2
Fair Share Fund Total	\$ 11	11	0	0	11	11	11	0	9	2
FEDERAL AND OTHER FUNDS (0279, 0285, 0286, 0569, 0619)										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 35	35			35	35	35		1	34
Federal and Other Funds Total	\$ 35	35	0	0	35	35	35	0	1	34

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, 2018 AND 2017**

(in thousands of dollars)

	2018					2017				
	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)										
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 53	53	2	47	4	53	53	2	49	2
Expense and Equipment	4	4		1	3	4	4		1	3
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125			125	125	125		9	116
Health Initiatives Fund Total	\$ 187	187	2	53	132	187	187	2	64	121
INCOME TAX DESIGNATIONS (0700-0716, 0915, 0987)										
Income Tax Designations Distributions	\$ 50	50		25	25	50	50		26	24
Income Tax Designations Fund Total	\$ 50	50	0	25	25	50	50	0	26	24
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50	50		3	47	50	50		2	48
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000	192,000		188,110	3,890	188,000	188,000		188,000	0
Motor Fuel Tax Fund Total	\$ 188,050	192,050	0	188,113	3,937	188,050	188,050	0	188,002	48
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 661	661		565	96	660	660		570	90
Expense and Equipment	274	274		54	220	274	274		72	202
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		3	2	5	5		2	3
Motor Vehicle Commission Fund Total	\$ 984	984	0	666	318	983	983	0	688	295
PETROLEUM INSPECTION FUND (0662)										
Personal Service	\$ 35	35		27	8	34	34		28	6
Expense and Equipment	3	3			3	3	3			3
Petroleum Inspection Fund Total	\$ 38	38	0	27	11	37	37	0	28	9

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, 2018 AND 2017**

(in thousands of dollars)

	2018					2017				
	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)										
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 28	28		28	0	28	28		27	1
Expense and Equipment	1	1			1	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 29	29	0	28	1	29	29	0	27	2
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 7,197	7,197	196	6,934	67	7,198	7,198	196	6,972	30
Expense and Equipment	4,336	4,336	150	4,032	154	4,338	4,338	150	3,979	209
Postage	2,171	2,171	65	2,106	0	2,237	2,237	67	2,104	66
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291	2,291		401	1,890	2,291 E	2,291		474	1,817
Refunds of Motor Fuel Tax	10,914	16,114		11,283	4,831	10,914 E	14,914		14,702	212
State Highways and Transportation Department Fund Total	\$ 26,909	32,109	411	24,756	6,942	26,978	30,978	413	28,231	2,334
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25	25			25	25	25		20	5
State School Money Fund Total	\$ 25	25	0	0	25	25	25	0	20	5
TOBACCO CONTROL ENFORCEMENT (0984)										
Personal Service	\$ 42	42			42	42	42			42
Expense and Equipment	3	3			3	3	3			3
Tobacco Control Enforcement Fund Total	\$ 45	45	0	0	45	45	45	0	0	45
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 2,000	2,000		52	1,948	2,000	2,000		267	1,733
Workers' Compensation Fund Total	\$ 2,000	2,000	0	52	1,948	2,000	2,000	0	267	1,733

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, 2018 AND 2017**

(in thousands of dollars)

(continued from previous page)

**TOTAL BUDGETED
GOVERNMENTAL FUNDS**

2018					2017				
Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
\$ <u>1,885,217</u>	<u>1,894,222</u>	<u>1,433</u>	<u>1,700,305</u>	<u>192,484</u>	<u>1,671,571</u>	<u>1,707,212</u>	<u>3,305</u>	<u>1,687,716</u>	<u>16,191</u>

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

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2009 - 2018)**

(in thousands of dollars)

	2018 (a)	2017 (a)	2016 (a)	2015 (a)	2014 (a)	2013 (a)	2012	2011	2010	2009
Travel	\$ 144	151	197	197	195	177	211	185	233	261
Fuel and Utilities										
Supplies	11,532	12,958	12,506	12,059	11,765	11,155	10,793	12,342	11,040	9,542
Professional Development	433	371	396	340	319	363	315	278	267	287
Communication Services and Supplies	615	643	710	700	718	664	719	659	636	714
Professional Services	13,351	14,834	16,298	16,273	34,392	22,036	9,389	9,445	8,830	14,953
Maintenance and Repair Services	226	233	287	281	236	594	481	432	446	568
Computer Equipment	61	1	258	53	283	317	126	342	85	98
Office Equipment	100	537	118	298	453	77	99	209	44	141
Other Equipment	694	206	265	779	491	140	285	57	48	41
Property\Lease\Rental	50	12	6	11	11	17	31	19	106	18
Other Expenses	26	9	6	5	4	4	10	7	7	7
Total	\$ 27,232	29,955	31,047	30,996	48,867	35,544	22,459	23,975	21,742	26,630

(a) The Department's Taxation Division expended \$12 million in Fiscal Year 2013, \$26 million in Fiscal Year 2014, \$8 million in Fiscal Year 2015, \$8 million in Fiscal Year 2016, \$7 million in Fiscal Year 2017 and \$6 million in Fiscal Year 2018 for an integrated tax system.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2010-2018**

(in thousands of dollars)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009 (a)
Administration Division (b)										
Personal Service	\$ 3,519	3,475	3,340	3,338	3,234	3,507	3,431	3,743	4,040	
Expense and Equipment	<u>11,292</u>	<u>11,358</u>	<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>14,811</u>	<u>14,833</u>	<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	\$ 3,976	4,100	3,953	3,814	3,755	3,718	3,646	3,719	3,787	
Expense and Equipment	<u>344</u>	<u>325</u>	<u>326</u>	<u>334</u>	<u>406</u>	<u>403</u>	<u>381</u>	<u>358</u>	<u>331</u>	
Total	\$ <u>4,320</u>	<u>4,425</u>	<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	\$ 8,794	8,830	8,473	8,484	8,174	8,812	8,081	8,317	8,878	
Expense and Equipment	<u>5,161</u>	<u>5,652</u>	<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>13,955</u>	<u>14,482</u>	<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	\$ 20,485	20,592	20,478	20,400	21,465	20,617	20,912	20,562	20,532	
Expense and Equipment	1,358	1,892	1,974	1,511	1,592	1,551	2,008	2,365	1,961	
Tax Integrated System	6,288	7,473	7,903	8,293	25,835	12,000				
Fees to Counties and Collection Agency Fees	2,431	2,768	2,926	2,952	3,223	3,065	2,693	2,343	2,415	
Payment of Fees to Counties for Liens	152	281	275	264	273	264	428	376	225	
Multistate Tax Commission Dues	<u>206</u>	<u>206</u>	<u>206</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>158</u>	<u>158</u>	<u>150</u>	
Total	\$ <u>30,920</u>	<u>33,212</u>	<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	\$ 36,774	36,997	36,244	36,036	36,628	36,654	36,070	36,341	37,237	
Total Expense and Equipment	<u>27,232</u>	<u>29,955</u>	<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>64,006</u>	<u>66,952</u>	<u>67,291</u>	<u>67,032</u>	<u>85,495</u>	<u>72,198</u>	<u>58,529</u>	<u>60,316</u>	<u>58,979</u>	

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The organizational expenditures for Fiscal Year 2009 are shown on page 94.

(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
FISCAL YEAR 2009**

	(in thousands of dollars) <u>2009</u>
(a)	
Customer Services Division	
Personal Service	
Taxation	\$ 13,713
Motor Vehicle, Driver License, Customer Assistance	10,708
Expense and Equipment	
Taxation	1,991
Motor Vehicle, Driver License, Customer Assistance	7,251
Fees to Counties and Collection Agency Fees	3,928
Payment of Fees to Counties for Liens	186
Payment of Dues to the Multistate Tax Commission	158
Total	\$ 37,935
 Fiscal Services Division	
Personal Service	\$ 9,750
Expense and Equipment	12,827
Total	\$ 22,577
 Legal Services Division	
Personal Service	\$ 4,453
Expense and Equipment	289
Total	\$ 4,742
 Total Personal Service	\$ 38,624
Total Expense and Equipment	26,630
 TOTAL EXPENDITURES	\$ 65,254

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. Fiscal Years 2010 through 2018 divisional expenditures are shown on page 93.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2009 - 2018)**

(in thousands of dollars)										
	2018 (a)	2017 (a)	2016 (a)	2015 (a)	2014 (a)	2013 (a)	2012	2011	2010	2009
General Fund (0101)	\$ 45,969	48,784	48,933	48,921	66,960	52,674	40,672	41,408	39,756	45,497
Child Support Enforcement Collections Fund (0169)	1,292	1,329	1,366	1,357	1,494	1,753	1,812	1,811	1,820	1,929
Conservation Commission Fund (0609)	502	517	569	564	534	508	531	500	544	553
Department of Revenue Federal Fund (0132)	2,400	2,472	2,533	2,503	2,846	4,271	3,521	3,611	3,331	3,675
Department of Revenue Information Fund (0619)						6		682	798	773
Department of Revenue Specialty Plate (0775)						2				4
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)						9		12	12	12
Federal Budget Stabilization (2000)									90	
Health Initiatives Fund (0275)	53	54	58	54	50	50	64	56	54	52
Motor Vehicle Commission Fund (0588)	663	686	781	605	397	458	370	691	773	1,112
Petroleum Inspection Fund (0662)	27	28	29	24	23	18	27	30	30	35
Petroleum Storage Tank Insurance Fund (0585)	28	27	26	26	24	25	23	26	25	25
State Highways and Transportation Department Fund (0644)	13,072	13,055	12,996	12,978	13,153	12,394	11,509	11,489	11,746	11,587
Tobacco Control Enforcement Fund (984)					14	30				
Total	\$ <u>64,006</u>	<u>66,952</u>	<u>67,291</u>	<u>67,032</u>	<u>85,495</u>	<u>72,198</u>	<u>58,529</u>	<u>60,316</u>	<u>58,979</u>	<u>65,254</u>

(a) The Department's Taxation Division expended \$12 million in Fiscal Year 2013, \$26 million in Fiscal Year 2014, \$8 million in Fiscal Year 2015, \$8 million in Fiscal Year 2016, \$7 million in Fiscal Year 2017, and \$6 million in Fiscal Year 2018 for an integrated tax system.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2009 - 2018)**

	(in thousands of dollars)									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Refunds for Overpayment of Tax	\$ 1,435,055	1,415,657	1,404,699	1,222,501	1,278,422	1,178,920	1,278,159	1,336,625	1,468,754	1,440,487
Appropriated Tax Credits		291	363							
County Stock Insurance Tax	121	115	114	103	82	203	644	1,135	1,295	1,508
Refunds for Aviation Trust Fund	3	2	6	6	20	4	9	6	5	58
Distribution of Funds Accruing to the Motor Fuel Tax Fund	188,109	188,000	185,676	185,263	178,451	177,321	180,130	183,887	182,147	181,390
Distribution of Income Tax Check-offs	25	26	36	35	33	25	32	34	39	30
Distribution of Homestead Preservation Tax Credit								774	2,489	91
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	401	474	448	404	850	1,552	1,561	1,335	1,309	1,321
Refunds of Tobacco and Cigarette Tax		39	20	21	50	27	20	146	20	4
Refunds of Motor Fuel Tax	11,283	14,702	10,047	10,578	9,119	7,838	10,031	10,237	10,559	11,297
Refunds of Fees Credited to Motor Vehicle Commission Fund	3	2	4	4	3	6	3	6		1
Refunds-Overpayment and Errors of the Workers' Compensation Fund	52	267	309	118	66	514	244	2,202	505	2,058
Refunds-Federal and Other Funds					14	18	8	12	13	9
Refunds-Debt Offset	1,164	1,042	907	823	866	893	836	837	359	262
Debt Offset Tax Credits	82	146	69	66	99	211	424	160	260	238
Refunds of Specialty Plates			5	5		5				
Distribution of Emblem Use Fee	1	1	1	1	1	1	1			
Total Program Specific Distributions	\$ <u>1,636,299</u>	<u>1,620,764</u>	<u>1,602,704</u>	<u>1,419,928</u>	<u>1,468,076</u>	<u>1,367,538</u>	<u>1,472,102</u>	<u>1,537,396</u>	<u>1,667,754</u>	<u>1,638,754</u>

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2018

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 2018, the Department of Revenue received approximately 72 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

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.

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.

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.

FUND DESCRIPTIONS

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 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.

FUND DESCRIPTIONS

DEPARTMENT OF REVENUE INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Sections 32.067, 181.100 and 610.025 RSMo, receives fees that the Department charges for information requested by individuals, businesses, federal, state, and local governments. The Department transfers highway use proceeds 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.

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.

FUND DESCRIPTIONS

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.

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.

FUND DESCRIPTIONS

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 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.

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.

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

FUND DESCRIPTIONS

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.

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.

FUND DESCRIPTIONS

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.

PARKS SALES TAX FUND

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

FUND DESCRIPTIONS

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.

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

FUND DESCRIPTIONS

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 LEGAL EXPENSE FUND

The State Legal Expense Fund, as authorized by Section 105.711, RSMo, receives transfers from the General Revenue, Conservation, and Transportation funds for claims against state departments or employees.

STATE ROAD BOND FUND

The State Road Bond Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives 50% of the motor vehicle sales taxes.

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). This fund also received license fees collected from wholesalers of cigarette or tobacco products as authorized by Section 149.035, RSMo. and penalties from surplus lines of insurance tax as authorized by Article IX, Section 7, of the Constitution of Missouri.

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.

FUND DESCRIPTIONS

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.

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

FUND DESCRIPTIONS

contribution from applicants of a non-military license plate. The Missouri Veterans' Commission uses the money from the fund to restore, renovate, and maintain memorials or museums dedicated to World War I.

WORLD WAR II MEMORIAL TRUST FUND

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

FUND DESCRIPTIONS

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 retained by each county. A qualified county is a county that has elected to

FUND DESCRIPTIONS

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 AND OTHER MISCELLANEOUS FINES FUND

The Excess Traffic and Other Miscellaneous Fines Fund is a combination of the following fines:

- **Excess Traffic Fines**

As authorized by Section 479.359 RSMo, the Department receives fines, bond forfeitures and court costs from municipal ordinance violations and minor traffic violations in excess of 20 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.

- **Political Subdivision Annual Financial Reporting Fine**

As authorized by Section 105.145, RSMo, the Department offsets a political subdivision's sales or use tax distribution with fines assessed by the State Auditor if the political subdivision fails to timely file its annual financial statement with the State Auditor. The

FUND DESCRIPTIONS

Department distributes the fines 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.

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.

FUND DESCRIPTIONS

MOTOR FUEL TAX AND BOND FUND

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

MOTOR VEHICLE LOCAL SALES TAX FUND

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

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.

FUND DESCRIPTIONS

- **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, 2018

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, 2018**

Name of Fund or Source	Balance June 30, 2017	Receipts	Expenditures	Balance June 30, 2018 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 30,309	132,256	153,122	9,444	Cash	9,444
Animal Waste Treatment System Loan Program	505,597	2,260,706	2,248,250	518,053	Cash	518,053
Beginning Farmer Loan Program	76,032	22,541	9,732	88,841	Cash	88,841
Agricultural Product Utilization Contributor Tax Credit Program	321,397	17,145,504	17,030,164	436,737	Cash	436,737
Family Farm Breeding Livestock Loan Program	34,539	7,128	7,106	34,562	Cash	34,562
Qualified Beef Tax Credit Program	573	700	0	1,273	Cash	1,273
MAESTRO (ARRA)	49,864	225	0	50,089	Cash	50,089
Meat Processing Facility Investment Tax Credit Act	0	7,810	3,738	4,072	Cash	4,072
Dairy Producer Margin Insurance Premium Assistance Program	0	16,201	16,201	0	Cash	0
Mo. State Fair Escrow Account	2,074,776	2,344,373	2,795,323	1,623,826	Cash	1,623,826
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 205,417	474,937	519,569	160,785	Cash	160,785
DEPARTMENT OF CORRECTIONS:						
Inmate Account Fund	\$ 5,275,031	48,857,209	48,054,188	6,078,052	Cash	6,078,052
Inmate Canteen Fund	6,049,243	48,309,557	47,524,349	6,834,451	Cash	6,834,451
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 756,250,269	193,117,771	205,716,422	743,651,618	Cash, TI, Rec, Eq, Pre Exp, Bldg	1,895,538,465
MTC General	1,352,574	134,237	375,255	1,111,556	Cash	1,111,556
SSBCI Investment Income	182,828	173,825	26,206	330,447	Cash	330,447
Industrial Development and Reserve Fund	29,839,302	4,220,504	1,213,813	32,845,993	Cash, TI, Rec, Eq, Pre Exp, Bldg	45,743,956
Infrastructure Development Fund	70,345,555	6,290,795	4,418,720	72,217,630	Cash, TI, Rec, Eq, Pre Exp, Bldg	89,808,560
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 423,224	19,928	1,987	441,165	TI	610,265
Student and Activities Fund	42,770	20,030	20,336	42,464	Cash	42,464
ATU - Audiology Training Unit	215,729	67,799	17,432	266,096	Cash	266,096
Missouri School for the Blind:						
Trust Fund	10,050,945	479,649	1,083,335	9,447,259	TI	15,724,441
Activities Fund	13,195	57,986	44,736	26,444	Cash	26,444
Student Fund	451	6,273	4,467	2,257	Cash	2,257
Handicapped Children's Trust Fund	17,002	5,203	16,846	5,359	TI	7,485

See page 122 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2018**

Name of Fund or Source	Balance June 30, 2017	Receipts	Expenditures	Balance June 30, 2018 (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	\$ 133,942	138,993	127,447	145,488	Cash, CD	145,488
Missouri DECA	87,762	1,214,932	1,163,278	139,416	Cash	139,416
Missouri Collegiate DECA	14,928	52,409	54,153	13,184	Cash	13,184
Missouri FBLA	209,493	696,419	748,189	157,723	Cash	157,723
Missouri FBLA-PBL Professional Division	53,643	1,344	0	54,987	Cash, CD	54,987
Missouri PBL	7,477	24	0	7,500	Cash	7,500
Missouri Skills USA	421,842	395,205	423,720	393,327	Cash, CD	393,327
Missouri Technology Student Association	75,695	76,761	55,456	97,000	Cash	97,000
Young Farmers	45,907	24,711	27,419	43,199	Cash, CD	43,199
Missouri FFA	1,566,887	1,354,525	1,281,753	1,639,659	Cash, CD, TI, Other	1,639,659
Missouri FFA-PAS	8,284	1,711	1,156	8,840	Cash	8,840
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current General Fund	\$ (41,198,829)	94,986,514	103,221,321	(49,433,636)	Cash, Rec, TI, Inv, Pre Exp	105,822,920
Current Restricted Fund	2,992,674	7,218,892	8,078,626	2,132,940	Cash, Rec, CWIP, TI, Pre Exp	2,710,647
Auxiliary Services Designated	31,949,398	41,254,075	39,145,693	34,057,780	Cash, Rec, Inv, Pre Exp	37,129,518
Loan Funds - Restricted Fund	8,303,728	270	17,943	8,286,055	Cash, Rec, TI	4,068,318
Unexpended Plant Restricted Fund	23,263,300	321,448	16,174,369	7,410,379	Cash, TI, CWIP	7,768,689
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 8,574,857	10,200,025	10,305,829	8,469,053	Cash	8,469,053
Other Revenues	504,956	589,946	599,088	495,814	Cash	495,814
Current Funds - Restricted:						
Federal Grants	(619,221)	8,535,754	8,534,805	(618,272)	Cash, Rec	(618,272)
Other Gifts, Grants, and Contracts	1,203,336	2,513,897	2,485,856	1,231,377	Cash	1,231,377
Auxiliary Enterprises	(641,200)	5,927,980	6,088,079	(801,299)	Cash, TI	(801,299)
Loan Fund	34,499	24,000	18,037	40,462	Cash, Rec	40,462
Endowment	1,023,968	355,400	0	1,379,368	Cash, Rec	1,379,368
Plant	27,333,179	443,427	1,598,080	26,178,526	Cash, TI	26,178,526
<u>Lincoln University:</u>						
Current Funds	\$ 17,007,586	24,327,031	21,524,666	19,809,951	Cash, TI, Rec, Pre Exp	19,809,951
<u>Missouri Southern State University:</u>						
Current Funds	\$ 67,218,197	67,962,004	69,140,855	66,039,346	Cash, Rec, Inv, Eq, Pre Exp, Other	170,724,954

See page 122 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2018**

Name of Fund or Source	Balance June 30, 2017	Receipts	Expenditures	Balance June 30, 2018 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Missouri Western State University:</u>						
General Operating	\$ (22,832,298)	41,916,776	42,309,007	(23,224,529)	Cash, Rec, Pre Exp	9,506,588
Designated	2,832,889	3,140,743	5,896,034	77,598	Cash, Rec, Pre Exp	3,586,313
Auxiliary Enterprises	2,161,668	13,458,250	12,946,959	2,672,959	Cash, Rec	4,766,589
Restricted	151,720	10,177,758	10,264,535	64,943	Cash, Rec	212,812
Loan Fund	82,362	121	0	82,483	Cash, Rec	82,483
Investment in Plant	62,565,503	3,939,153	3,212,335	63,292,321	Eq, Bldg, Other	110,022,754
Debt Service	358,132	453,747	0	811,879	Cash	811,879
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 23,132,850	68,031,917	72,413,281	18,751,486	Cash, Inv, Rec	24,467,954
Designated	9,619,943	10,672,709	5,466,184	14,826,468	Cash, Inv, Rec	17,134,808
Auxiliary Enterprises	3,340,732	23,691,589	25,353,348	1,678,973	Cash, Inv, Rec	7,769,412
Restricted	838,012	14,370,804	14,370,804	838,012	Cash, Rec	310,834
Loan Fund	2,094,037	30,931	5,523	2,119,445	Cash, Rec	2,120,636
Plant Fund:						
Unexpended Plant	(47,045,745)	1,492,207	0	(45,553,538)	Cash, Rec	26,855,206
Renewals and Replacements	12,674,930	554,893	3,010,153	10,219,670	Cash, Rec	11,036,243
Debt Service	8,700,157	5,985,396	6,405,877	8,279,676	Cash, TI, Rec	9,992,635
Investment in Plant	67,499,677	6,164,622	1,560,433	72,103,866	Eq, Bldg, Other	126,562,943
<u>Southeast Missouri State University:</u>						
Current Fund	\$ (24,669,147)	171,683,713	187,860,886	(40,846,320)	Cash, TI, Inv, Rec, Pre Exp	104,122,541
Loan Fund	839,118	92,201	30,447	900,872	Cash, Rec	4,493,039
Endowment and Similar Funds	4,230,136	(115,966)	6,750	4,107,420	Cash, Rec	4,107,420
Plant Fund	279,776,215	93,976,891	86,878,871	286,874,235	Cash, Inv, Rec, Other	481,320,778
Agency Fund	116,997	380,714	313,490	184,221	Cash, Rec	194,864
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 64,645,518	118,137,164	117,615,829	65,166,853		91,856,616
Designated Fund	3,797,955	600,629	576,626	3,821,958		5,694,491
Endowment	781,990	1,927	0	783,917		783,917
Total General Operating Fund	\$ 69,225,463	118,739,720	118,192,455	69,772,728	Cash, Rec, Inv, Other	98,335,024
Other Funds:						
Designated Fund	\$ 31,562,544	34,523,507	28,932,288	37,153,763	Cash, Rec, Inv, Other	40,246,653
OPEB/GASB Accounts	(149,179,215)	0	33,260,636	(182,439,851)	Cash, Rec, Inv, Other	81,243,298
Auxiliary Fund	153,665,693	63,067,711	56,725,119	160,008,285	Cash, Rec, Inv, Other	290,333,122
Restricted and Loan Fund	4,275,455	12,926,453	16,606,853	595,055	Cash, Rec, Inv, Other	3,431,273
Plant Fund	234,775,712	9,723,626	0	244,499,338	Cash, Rec, Inv, Other	300,944,163
West Plains Fund	12,464,778	9,801,833	8,094,930	14,171,681	Cash, Rec, Inv, Other	28,982,991

See page 122 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2018**

Name of Fund or Source	Balance June 30, 2017	Receipts	Expenditures	Balance June 30, 2018 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 26,955,277	86,875,686	85,730,167	28,100,796	Cash, TI, Rec, Inv	44,371,125
Current Funds - Restricted	1,307,342	8,355,719	8,341,091	1,321,970	Cash, Rec	5,323,733
Plant Fund	4,234,588	386,520	666,718	3,954,390	Cash, TI, CWIP, Other	250,005,062
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (5,100,612)	2,519,757	2,756,570	(5,337,425)	Cash, TI, Rec, Inv	1,992,834
Restricted Funds	74,921	322,949	312,666	85,204	Cash, TI, Rec, Inv	266,351
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 793,576,616	1,106,191,030	979,995,249	919,772,396	Cash	919,772,396
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 106,819	1,752,393	1,683,095	176,118	Cash	176,118
Bellefontaine Habilitation Center	158,269	1,482,185	1,498,017	142,438	Cash	142,438
Center for Behavioral Medicine	10,375	110,310	107,673	13,012	Cash	13,012
Central Missouri Regional Center	359,933	6,948,534	6,728,721	579,746	Cash	579,746
Fulton State Hospital	451,628	1,054,341	1,047,180	458,790	Cash	458,790
Hannibal Regional Center	141,855	2,772,367	2,648,435	265,787	Cash	265,787
Hawthorn Children's Psychiatric Hospital	12,090	13,595	9,113	16,573	Cash	16,573
Higginsville Habilitation Center	72,601	730,282	681,171	121,712	Cash	121,712
Joplin Regional Center	97,964	1,946,989	1,875,842	169,111	Cash	169,111
Kansas City Regional Center	686,610	12,966,567	12,500,516	1,152,660	Cash	1,152,660
Kirksville Regional Center	43,089	774,782	748,896	68,974	Cash	68,974
Metro St. Louis Psychiatric Center	14,600	38,068	32,254	20,414	Cash, CS	14,783
Northwest Community Services	207,624	2,079,299	2,119,191	167,732	Cash	167,732
Northwest Mo. Psychiatric Rehabilitation Center	85,272	330,655	342,757	73,171	Cash	73,171
Poplar Bluff Regional Center	216,590	2,967,456	2,806,755	377,292	Cash	377,292
Rolla Regional Center	147,245	1,836,948	1,769,791	214,402	Cash	214,402
Sikeston Regional Center	101,063	2,197,757	2,093,634	205,185	Cash	205,185
Southeast Mo. Mental Health	174,106	1,028,246	884,276	318,076	Cash	318,076
Southeast Mo. Residential Services	44,532	655,030	647,384	52,178	Cash	52,178
Southwest Community Services	68,355	639,314	628,252	79,417	Cash	79,417
Southwest Mo. Mental Health	6,658	155,411	162,068	2	Cash	2
Springfield Regional Center	233,623	3,713,064	3,622,252	324,434	Cash	324,434
St. Louis Developmental Dis. Treatment Center	80,558	1,392,546	1,391,871	81,233	Cash	81,233
St. Louis Regional Center	736,555	9,741,047	9,444,166	1,033,437	Cash	1,033,437
St. Louis Psychiatric Rehabilitation Center	308,819	1,422,956	1,274,822	456,954	Cash	456,954

See page 122 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2018**

Name of Fund or Source	Balance June 30, 2017	Receipts	Expenditures	Balance June 30, 2018 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 173,887	201,794	171,510	204,172	Cash	204,172
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 132,601	1,887,347	1,887,443	132,505	Cash, Repo	132,505
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees		133,313,411		133,313,411	Cash, TI	133,313,411
Investment Income		5,901,148		5,901,148	Cash, TI	5,901,148
Member Premium-Public Entities		7,559,037		7,559,037	Cash, TI	7,559,037
Rebates		57,187,361		57,187,361	Cash, TI	57,187,361
Missouri Savings Bond Account	22	15,838	15,838	22	Cash	22
Old Age Survivors Disability and Health						
Insurance Trust Fund	4,001	299,850,603	299,849,903	4,701	Cash	4,701
State of MO Cafeteria Plan Account	21,415	319,501	320,826	20,090	Cash	20,090
Commuter Benefits Refund Account	0	643	643	0	Cash	0
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 126,792	498,821	511,292	114,321	Cash	114,321
Resident Fiduciary Account	1,685	22,085	20,250	3,520	Cash	3,520
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	65,537	637,763	633,367	69,932	Cash	69,932
Fiduciary Residents Cash Fund	0	21,744	21,744	0	Cash	0
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	43,837	1,509,412	1,504,856	48,392	Cash	48,392
Mo. Veterans' Home, St. James:						
VA Fiduciary	12,277	68,587	70,332	10,532	Cash	10,532
Residents Cash Fund	35,556	854,347	857,292	32,611	Cash	32,611
Social Security Beneficiaries Account	420	29,630	28,639	1,411	Cash	1,411
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	473,095	2,488,472	2,604,135	357,432	Cash	357,432
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	62,036	274,640	271,563	65,112	Cash	65,112
Fiduciary Fund	0	21,744	21,744	0	Cash	0
Fiduciary Fund	0	7,808	7,808	0	Cash	0
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	49,188	2,372,954	2,380,524	41,619	Cash	41,619
Fiduciary Fund	114,648	0	114,648	0	Cash	0
Fiduciary Fund	140,534	18	140,552	0	Cash	0
Fiduciary Fund	3,129	9,174	12,303	0	Cash	0

See page 122 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2018**

Name of Fund or Source	Balance June 30, 2017	Receipts	Expenditures	Balance June 30, 2018 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 7,938,642,048	992,602,027	896,735,651	8,034,508,424	Cash, Rec, TI, Eq	12,000,130,644
Judicial Plan	137,510,480	48,532,107	35,843,012	150,199,575	Cash, Rec, TI, Eq	223,688,667
Mo. State Employees						
Life and LTD Insurance Program	(84,004)	31,678,741	32,013,053	(418,316)	Cash, Rec, TI	4,918,523
Deferred Compensation System of Missouri	579,125	806,417	1,061,321	324,221	Cash, Rec, TI, Eq	333,678
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 1,445	7,255	7,254	1,446	Cash	1,446
Gentry Residential Treatment Center - Trust Fund	11	3,713	3,648	75	Cash	75
Rich Hill Youth Development Center - Trust Fund	158	485	401	242	Cash	242
Delmina Woods - Trust Fund	375	0	0	375	Cash	375
Northeast Region:						
Northeast Community Treatment - Trust Fund	70	0	0	70	Cash	70
Cornerstone - Trust Fund	44	0	0	44	Cash	44
Fulton Treatment Center - Trust Fund	4,417	5,081	8,313	1,185	Cash	1,185
Rosa Parks Center - Trust Fund	60	913	815	157	Cash	157
Camp Avery Park Camp - Trust Fund	249	14,901	13,374	1,777	Cash	1,777
Montgomery City Youth Center - Trust Fund	12,264	24,797	18,152	18,908	Cash	18,908
Northwest Region:						
Langsford House - Trust Fund	2,013	4,056	3,186	2,883	Cash	2,883
Northwest Regional Youth Center - Trust Fund	9,380	23,759	23,002	10,136	Cash	10,136
Riverbend Treatment Center - Trust Fund	7,208	18,863	8,445	17,625	Cash	17,625
Watkins Mill Park Camp - Trust Fund	7,820	17,789	23,101	2,507	Cash	2,507
Waverly Regional Youth Center - Trust Fund	3,096	26,614	22,730	6,980	Cash	6,980
Southeast Region:						
W.E. Sears - Trust Fund	3,732	22,634	22,454	3,912	Cash	3,912
Girardot Center - Trust Fund	2,576	5,497	6,531	1,541	Cash	1,541
Sierra Osage Treatment Center - Trust Fund	2,016	10,165	11,599	581	Cash	581
New Madrid Bend Youth Center - Trust Fund	1,492	13,059	12,598	1,954	Cash	1,954
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	2,105	17,438	19,543	0	Cash	0
Hogan Street Regional Youth Center-Trust Fund	15,132	19,898	21,060	13,970	Cash	13,970
Twin Rivers -Trust Fund f.k.a. Missouri Hills - Trust Fund	6,174	6,425	11,479	1,120	Cash	1,120
Bissell Hall - Trust Fund	0	3,608	3,608	0	Cash	0
Discovery Hall - Trust Fund	0	1,354	1,066	288	Cash	288
Ft. Bellefontaine - Trust Fund	0	14,544	12,478	2,065	Cash	2,065
Lewis & Clark - Trust Fund	0	7,155	3,967	3,188	Cash	3,188
Spanish Lake - Trust Fund	0	498	498	0	Cash	0

See page 122 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2018**

Name of Fund or Source	Balance June 30, 2017	Receipts	Expenditures	Balance June 30, 2018 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 35,194,260	27,352,905	32,158,207	30,388,959	Cash	30,388,959
MoDOT and MSHP Medical and Life Insurance	14,091,091	148,817,613	143,636,947	19,271,757	Cash, TI, Rec, CD	42,987,619
Mo Highway and Transportation Com Self Insurance	25,517,025	20,682,517	21,315,167	24,884,375	Cash, TI, Rec	106,361,002
Mo Transportation Finance Corp	106,791,654	1,523,293	29,567	108,285,380	Cash, TI, Rec	108,286,320
Motor Carrier Services	4,726,459	211,202,969	207,825,125	8,104,303	Cash, TI, Rec	8,104,303
TOTAL NON-APPROPRIATED FUNDS	\$ 10,866,316,825	4,573,597,641	4,179,109,468	11,260,804,998		18,302,148,044

(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, 2017, are final audited balances for the year then ended, and may differ from the ending balances reported in the Department of Revenue's Fiscal Year 2017 Financial and Statistical Report.

(b) TI - Temporary Investments
Eq - Equipment

Rec - Accounts Receivable
Repo - Repurchase Agreement

CD - Certificate of Deposit
CS - Common Stock

CWIP - Construction Work In Progress
Pre Exp - Prepaid Expenses

Bldg - Buildings
Inv - Inventories

(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 42.