
Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2005



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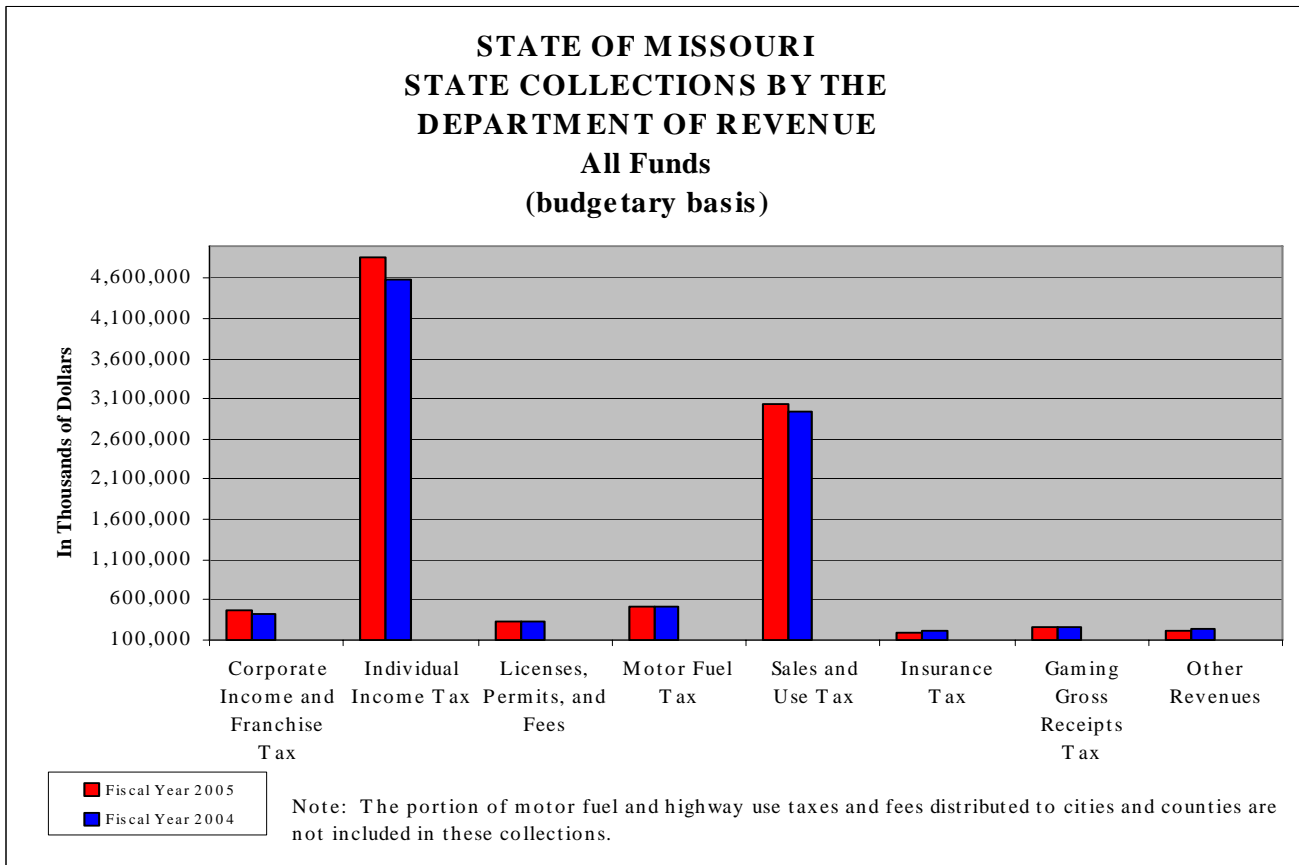
REPORTING ENTITY

The people of Missouri created the Department of Revenue (department) 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 department strives to provide great customer service, act as a good steward of taxpayers' dollars, and follow the law.

The number of employees authorized by the legislature for Fiscal Year 2005 was 1,868, with an operating budget of \$119.1 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Missouri Department of Revenue (department) totaled \$9.9 billion in Fiscal Year 2005, an increase of 4.3 percent over Fiscal Year 2004. The department collected 97 percent of the state's General Fund collections and 52 percent of state funds' collections. The graph below shows department collections for all state funds.



REPORT REQUIREMENTS

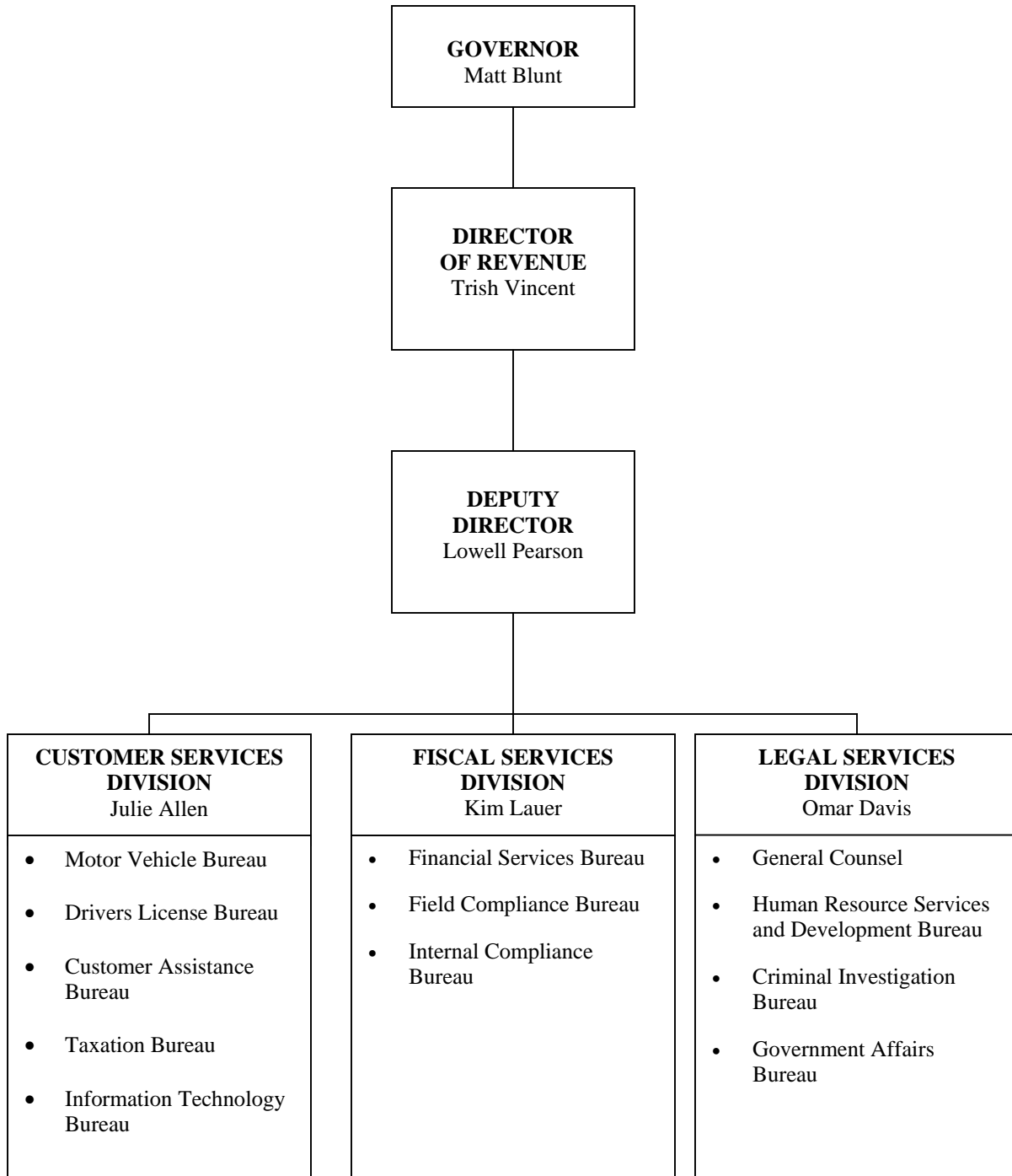
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfils the statutory requirements for financial reporting under Section 32.060, RSMo, 2000.

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 Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or e-mail DOR.FSB_Management@dor.mo.gov.

Department of Revenue

Organizational Chart



Missouri Department of Revenue

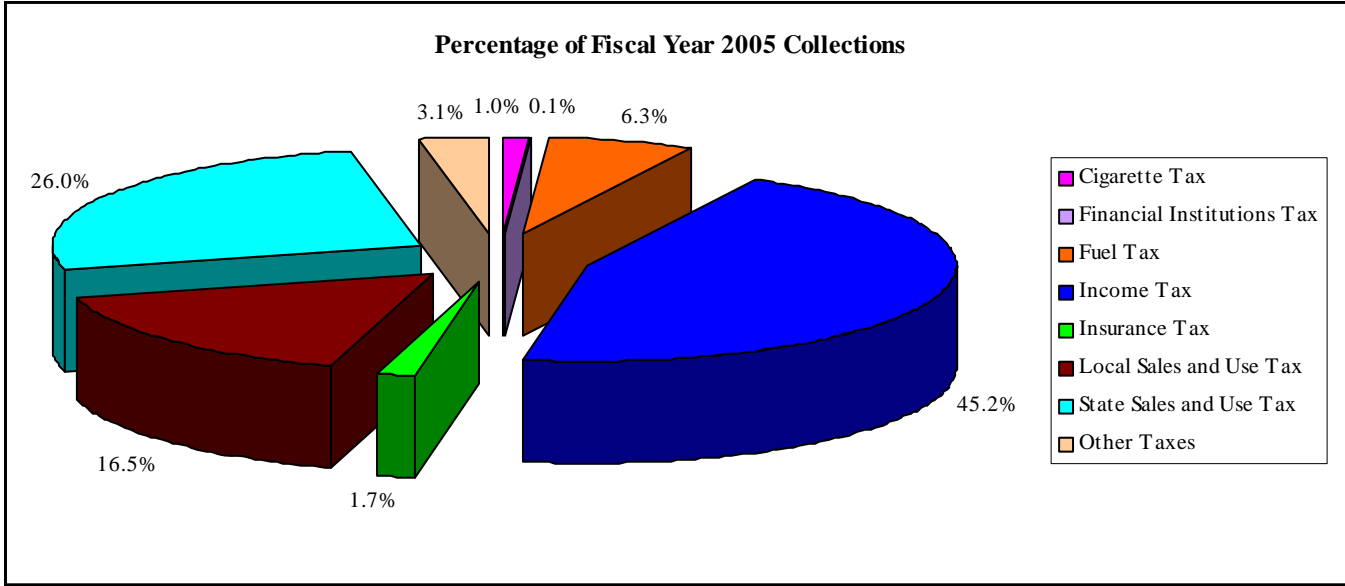
Taxes Administered



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.

SUMMARY OF TAXES ADMINISTERED

	FY05 Amount Collected	FY04 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$117,161,445	\$116,753,263	0.3 %
Financial Institutions Tax	9,424,461	11,762,422	-19.9
Fuel Tax	749,671,062	734,484,865	2.1
Income Tax	5,340,305,448	5,000,523,996	6.8
Insurance Tax	198,207,995	214,913,160	-7.8
Local Sales and Use Tax	1,951,263,073	1,845,810,719	5.7
State Sales and Use Tax	3,074,010,616	2,988,223,658	2.9
Other Taxes	368,655,879	379,916,650	-3.0
Total Collections	\$11,808,699,979	\$11,292,388,733	4.6 %



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.

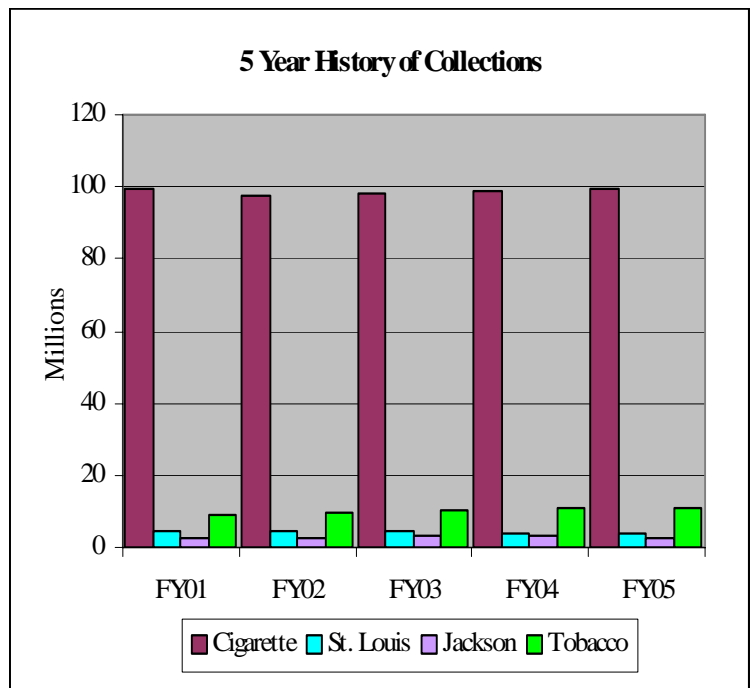
Jackson County Cigarette Tax

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.

<u>Tax Type</u>	<u>FY05 Amount Collected</u>	<u>Percent Increase/ Decrease from FY04</u>
Cigarette	\$99,247,687	0.4 %
St. Louis County	3,999,637	-3.6
Jackson County	2,879,028	-2.4
<u>Tobacco Products</u>	<u>11,035,093</u>	<u>1.8</u>
<u>Total Collections</u>	<u>\$117,161,445</u>	<u>0.3 %</u>



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.

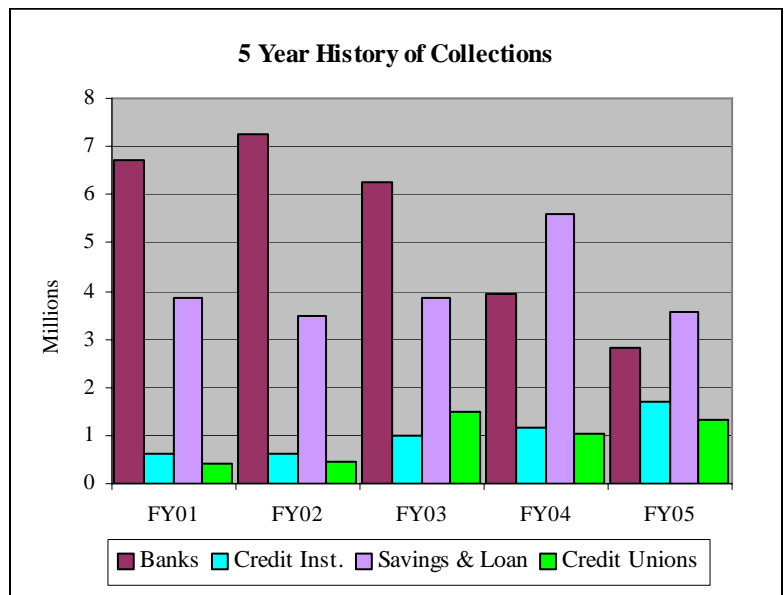
Savings and Loan Associations

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.

<u>Tax Type</u>	<u>FY05 Amount Collected</u>	<u>Percent Increase/ Decrease from FY04</u>
Banks	\$2,819,213	-28.5 %
Credit Inst.	1,709,414	46.4
Savings & Loan	3,579,826	-36.0
<u>Credit Unions</u>	<u>1,316,008</u>	<u>24.7</u>
<u>Total Collections</u>	<u>\$9,424,461</u>	<u>-19.9 %</u>



Taxes Administered

FUEL TAX

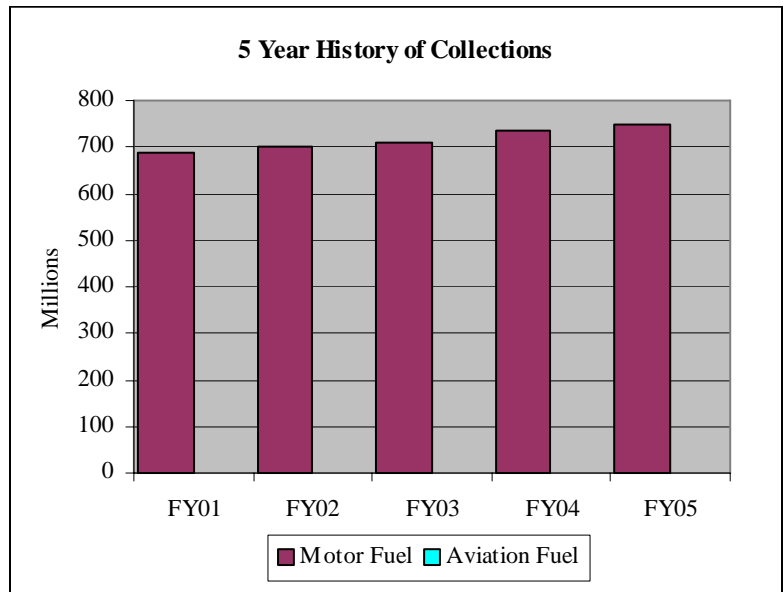
Aviation Fuel

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

<u>Tax Type</u>	<u>FY05 Amount Collected</u>	<u>Percent Increase/ Decrease from FY04</u>
Aviation Fuel	\$405,276	-1.1 %
Motor Fuel	749,265,786	2.1
<u>Total Collections</u>	<u>\$749,671,062</u>	<u>2.1 %</u>

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 Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.



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 for \$6,529,958, which the Missouri Department of Revenue (department) deposited to the Missouri Community College Job Training Program Fund as required by Section 178.896, RSMo.

Corporation/Franchise

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

The corporation franchise tax, authorized by Chapter 147, RSMo, is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate is .0333 percent of total assets or capital stock of a corporation. Disposition of the tax is to the General Fund.

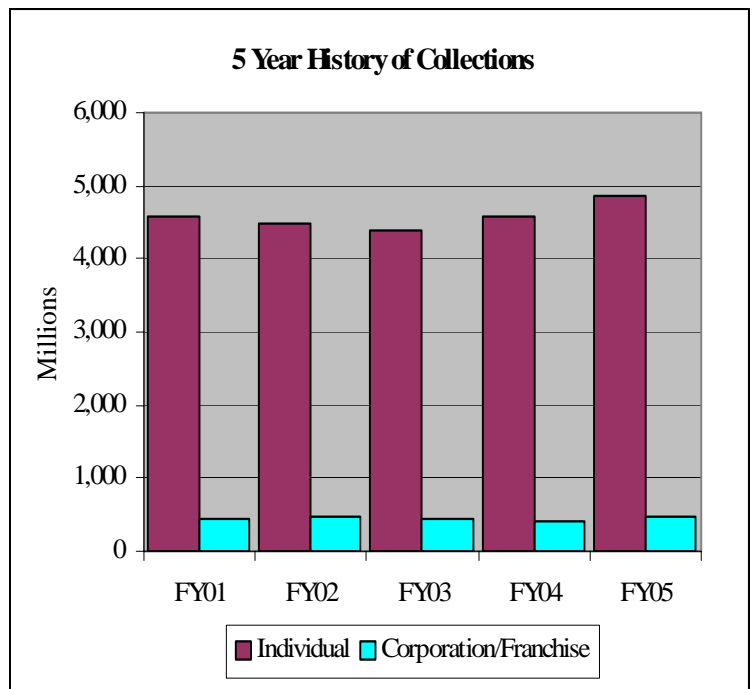
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.

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

Tax Type	FY05 Amount Collected	Percent Increase/ Decrease from FY04
Individual		
Declarations	\$600,496,553	9.5 %
Fiduciary	47,257,032	62.7
Returns	543,314,129	19.5
Withholding	3,668,870,906	3.7
College Job Training	6,529,958	-18.3
Subtotal	\$4,866,468,578	6.3 %
Corporation/Franchise		
Declarations	\$288,806,462	15.1 %
Returns	185,030,408	8.7
Subtotal	\$473,836,870	12.6 %
Total Collections	\$5,340,305,448	6.8 %



Taxes Administered

INSURANCE TAX

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.

<u>Tax Type</u>	<u>FY05 Amount Collected</u>	<u>Percent Increase/ Decrease from FY04</u>
Premium Foreign	\$165,480,147	2.1 %
Premium Domestic	9,093,433	37.6
Surplus Lines	88,909	-7.1
Workers Comp.	23,532,434	-48.6
<u>Second Injury</u>	<u>13,072</u>	<u>-95.6</u>
<u>Total Collections</u>	<u>\$198,207,995</u>	<u>-7.8 %</u>

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 Stock Insurance Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Missouri Department of Revenue. The Missouri Department of Insurance collects the surplus lines of insurance tax. It 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 interest and penalties is to the General Fund.

See next page for a description of additional tax types and a graph comparing 5 years of collections.

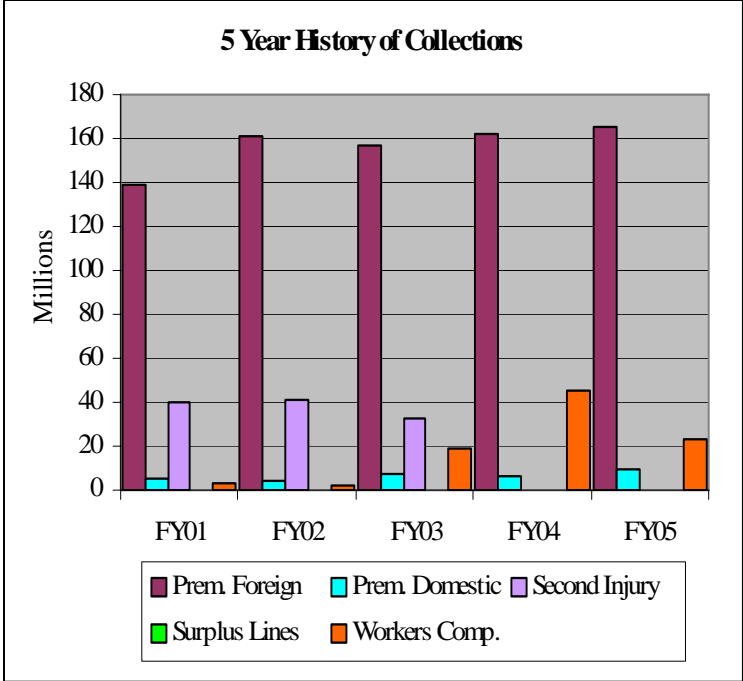
INSURANCE TAX (continued)

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar year 2004 and 0 percent for calendar year 2005. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums, or net assessments of the previous year. The Director of the Division of Workers' Compensation set the rate at 4 percent for calendar year 2004 and 3.5 percent for calendar year 2005.



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. Numerous revised statute sections authorize the local political subdivisions to enact local sales taxes if approved by a certain percentage of the voters. Chapters 67, 92, and 94, RSMo, are some of the main statutes providing authorization. The tax rates vary. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

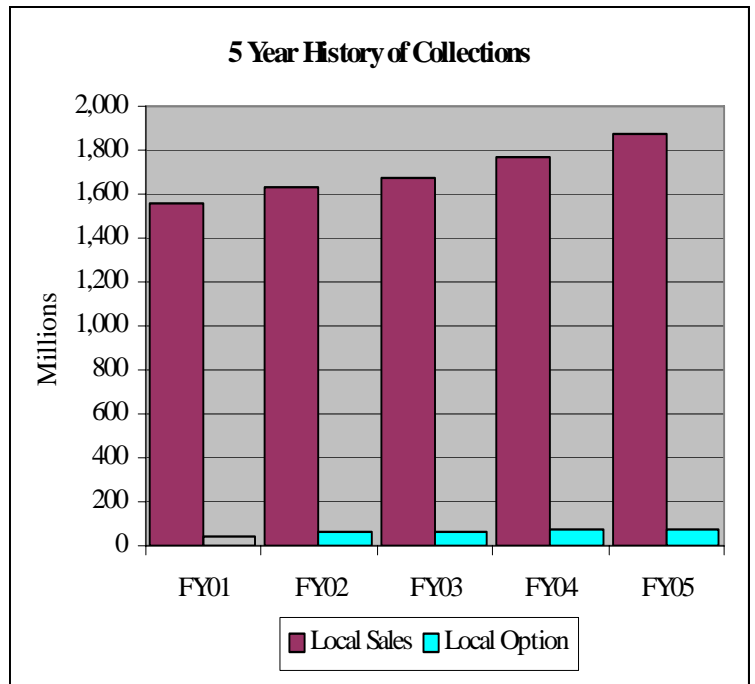
Tax Type	FY05 Amount Collected	Percent Increase/ Decrease from FY04
Local Sales	\$1,872,705,472	5.7 %
Local Option Use	78,556,484	5.9
Local Use	1,117	122.0
Total Collections	\$1,951,263,073	5.7 %

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.

Local Use Tax

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996, the Missouri Supreme Court ruled the local use tax invalid. The Department of Revenue (department) ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective for Fiscal Year 1997 and subsequent fiscal years.



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 service sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food is exempt from this 3 percent tax.

General Use Tax

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

Aviation Jet Fuel Sales Tax

This is a sales tax paid on the sale of aviation jet fuel. Section 144.805, RSMo, authorizes the state portion (3 percent) collected on the sale of aviation jet fuel to be deposited in the Aviation Trust Fund up to a maximum of \$5 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.

<u>Tax Type</u>	<u>FY05 Amount Collected</u>	<u>Percent Increase/ Decrease from FY04</u>
General	\$1,830,038,506	3.3 %
Aviation	5,909,241	164.3
Conservation		
State Sales and Use	84,832,256	4.0
Motor Vehicle Sales	11,692,404	-1.7
Education		
State Sales and Use	675,963,234	4.0
Motor Vehicle Sales	79,251,078	-1.6
Highway Use	58,057,006	-1.7
Parks and Soils		
State Sales and Use	67,864,990	4.0
Motor Vehicle Sales	9,352,861	-1.6
Vehicle	251,049,040	-1.8
<u>Total Collections</u>	<u>\$3,074,010,616</u>	<u>2.9 %</u>

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 (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

See next page for descriptions of additional tax types and a graph comparing 5 years of collections.

STATE SALES AND USE TAX

(continued)

Highway Use Tax

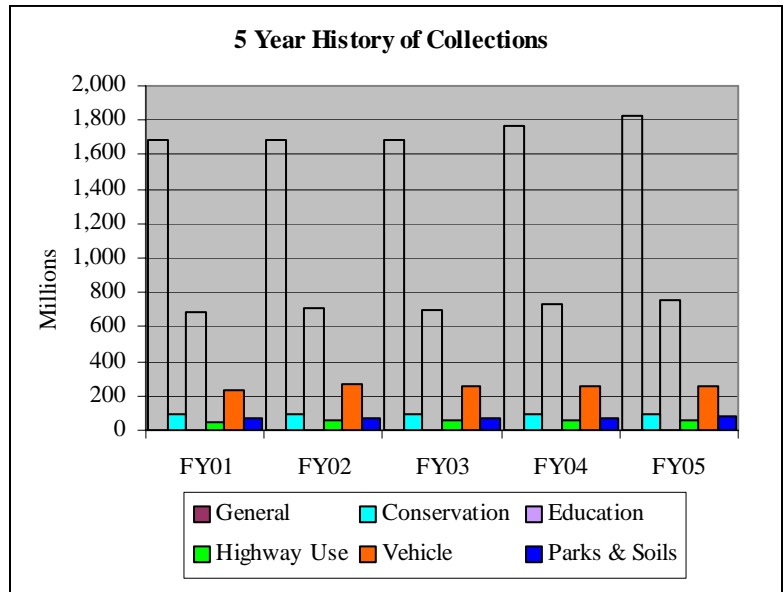
This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (75 percent), and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Parks, Soils, and Water 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 47, of the Constitution of Missouri. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Disposition of the tax is 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties. Due to the passage of Constitutional Amendment 3, beginning in Fiscal Year 2006, the portion deposited to the General Fund will be deposited



to the State Road Bond Fund in increments. By Fiscal Year 2009, 100 percent of the proceeds deposited to the General Fund will be deposited to the State Road Bond Fund. Also beginning in Fiscal Year 2006, the allocation between funds dedicated for highway and transportation use will be 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 will continue to distribute its portion to cities and counties.

OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Disposition of the tax is to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state. Seventy percent 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 on minimum 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.

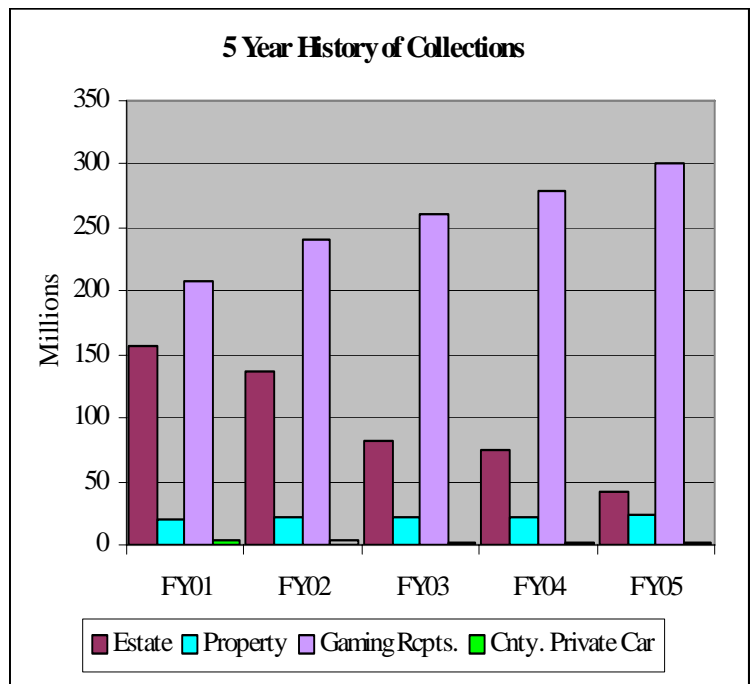
Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 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

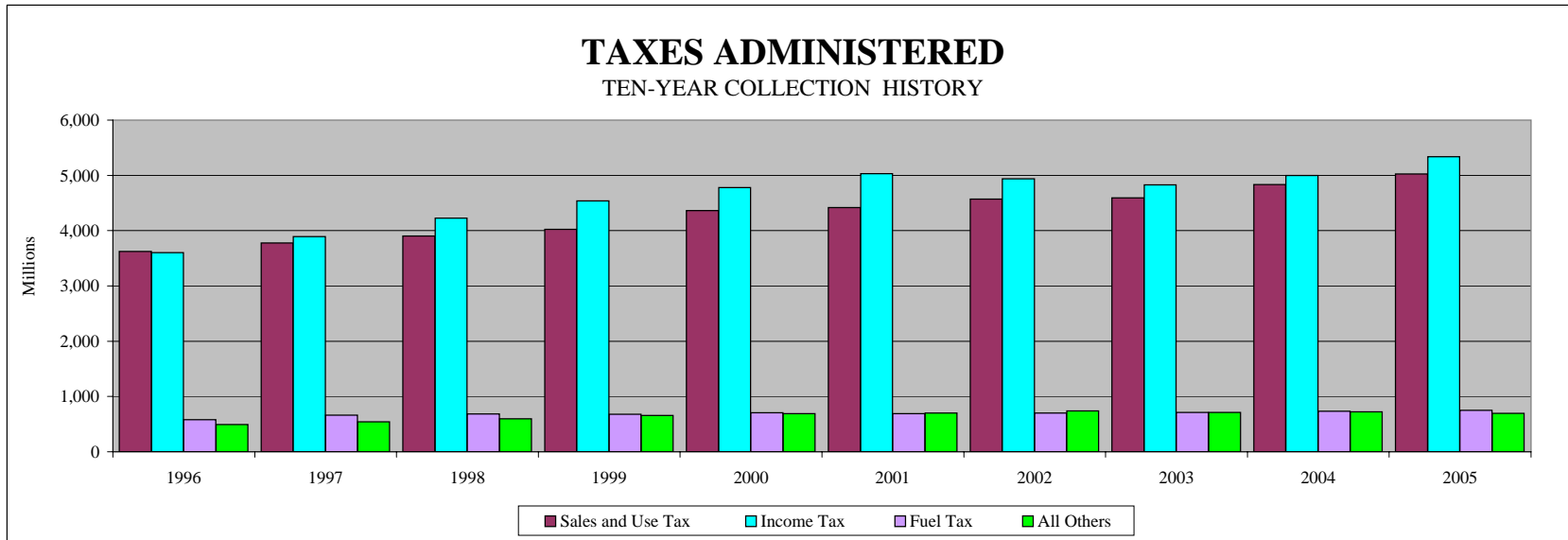
This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.

Tax Type	FY05 Amount Collected	Percent Increase/Decrease from FY04
County Private Car	\$2,605,325	3.7 %
Estate	42,221,932	-43.8
Gaming Receipts	300,591,546	7.5
Property	23,237,076	2.2
Total Collections	\$368,655,879	-3.0 %



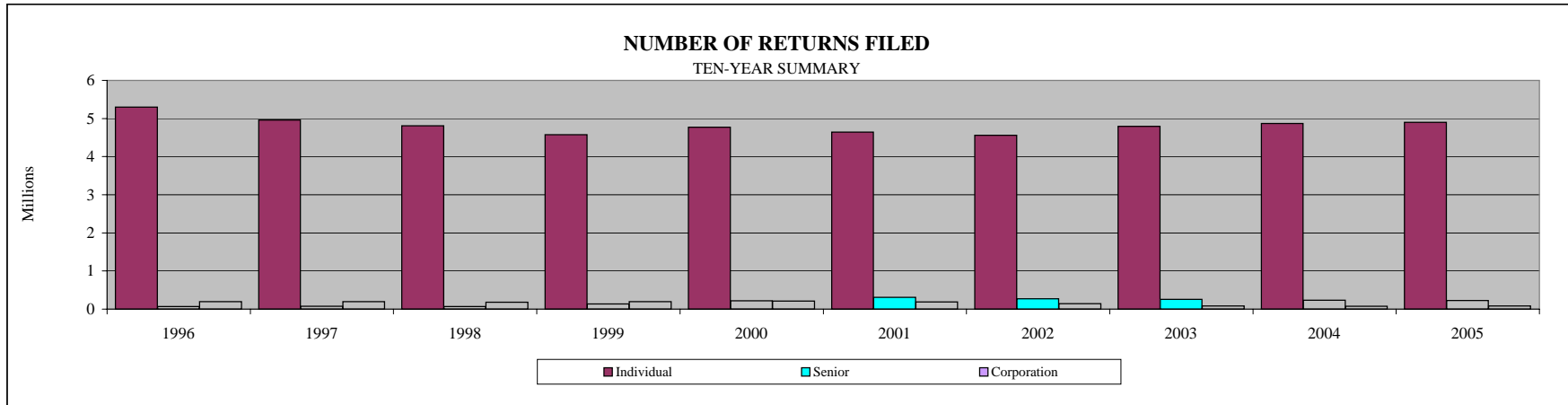
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (1996 - 2005)**

TAX	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Cigarette Tax	\$ 117,161,445	116,753,263	115,285,370	113,827,189	115,390,098	119,608,106	120,342,908	121,395,256	121,649,421	123,533,612
Financial Institutions Tax	9,424,461	11,762,422	12,606,377	11,842,756	11,665,071	13,279,856	10,741,303	12,673,486	13,679,874	15,795,224
Fuel Tax	749,671,062	734,484,865	712,224,732	700,688,034	690,733,310	706,086,703	679,111,432	684,096,686	660,439,066	580,682,275
Income Tax	5,340,305,448	5,000,523,996	4,829,865,265	4,940,485,270	5,032,357,668	4,779,317,518	4,536,523,640	4,225,551,564	3,894,823,795	3,600,141,254
Insurance Tax	198,207,995	214,913,160	215,542,262	208,704,183	188,543,740	207,073,594	208,813,953	186,559,423	178,587,967	172,250,267
Local Sales and Use Tax	1,951,263,073	1,845,810,719	1,737,930,108	1,693,645,832	1,595,547,370	1,557,778,588	1,399,261,368	1,289,925,638	1,196,990,649	1,169,909,696
State Sales and Use Tax	3,074,010,616	2,988,223,658	2,857,287,766	2,875,985,621	2,820,905,536	2,805,480,819	2,622,749,909	2,614,596,353	2,580,296,477	2,453,492,953
Other Taxes	368,655,879	379,916,650	365,871,796	402,040,699	387,776,547	349,371,560	316,581,468	277,627,889	227,931,972	178,437,637
Total Tax Collections	<u>\$ 11,808,699,979</u>	<u>11,292,388,733</u>	<u>10,846,613,676</u>	<u>10,947,219,584</u>	<u>10,842,919,340</u>	<u>10,537,996,744</u>	<u>9,894,125,981</u>	<u>9,412,426,295</u>	<u>8,874,399,221</u>	<u>8,294,242,918</u>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (1996 - 2005)**

TRANSACTION TYPE	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,651,543	3,602,972	3,555,011	3,346,033	3,377,662	3,413,134	2,892,646	3,424,945	3,591,354	3,564,933
Number of Refunds	1,813,921	1,841,851	1,877,025	1,908,543	1,682,676	1,723,138	1,419,155	1,463,679	1,470,962	1,559,337
Amount of Refund	\$750,352,003	\$755,452,424	\$755,619,020	\$693,200,705	\$599,717,549	\$595,291,915	\$404,118,195	\$376,914,013	\$357,681,289	\$358,785,927
WITHHOLDING:										
Number Filed	1,213,970	1,220,171	1,197,834	1,154,980	1,210,791	1,302,759	1,315,752	1,333,251	1,319,824	1,680,840
Number of Refunds	5,606	9,287	24,766	23,922	19,497	23,923	21,816	5,823	559	692
Amount of Refund	\$3,486,035	\$5,047,283	\$13,335,560	\$9,305,759	\$5,666,488	\$8,299,945	\$7,362,381	\$1,612,476	\$685,782	\$539,134
FIDUCIARY:										
Number Filed	32,771	49,565	43,694	55,568	55,568	52,750	50,880	49,710	48,399	53,368
Number of Refunds	1,081	1,428	1,172	1,289	979	1,181	1,009	678	621	862
Amount of Refund	\$2,741,550	\$3,039,569	\$3,034,278	\$3,640,106	\$1,279,148	\$1,181,538	\$1,722,790	\$645,938	\$648,605	\$559,372
SENIOR CITIZENS TAX CREDITS (Includes Pharmaceutical Tax Credits):										
Number of Claims File	225,375	231,858	257,336	272,578	305,400	216,072	138,248	69,631	75,102	66,886
Number of Refunds	181,198	218,565	241,671	477,940	560,837	88,392	126,580	70,861	69,173	67,938
Amount of Refund	\$99,597,933	\$95,761,841	\$100,917,481	\$149,587,723	\$177,433,230	\$56,834,420	\$52,351,206	\$21,431,400	\$20,323,484	\$19,099,703
CORPORATION RETURNS:										
Number Filed (Declarations)	30,791	32,517	33,618	35,918	39,821	42,982	46,736	48,689	49,599	50,898
Number Filed (Annual)	53,604	42,684	47,129	105,887	152,042	165,256	149,121	129,896	143,191	142,697
Number of Refunds	20,168	8,143	12,391	14,526	8,353	15,031	15,417	14,262	14,915	15,033
Amount of Refund	\$145,011,199	\$116,499,019	\$172,195,167	\$159,538,206	\$138,363,773	\$189,525,763	\$172,791,724	\$104,581,861	\$72,296,247	\$64,878,654
TOTAL (Memorandum Only):										
Number Filed (all types)	5,208,054	5,179,767	5,134,622	4,970,964	5,141,284	5,192,953	4,593,383	5,056,122	5,227,469	5,559,622
Number of Refunds (all types)	2,021,974	2,079,274	2,157,025	2,426,220	2,272,342	1,851,665	1,583,977	1,555,303	1,556,230	1,643,862
Amount of Refunds (all types)	\$1,001,188,720	\$975,800,136	\$1,045,101,506	\$1,015,272,499	\$922,460,188	\$851,133,581	\$638,346,296	\$505,185,688	\$451,635,407	\$443,862,790



Missouri Department of Revenue

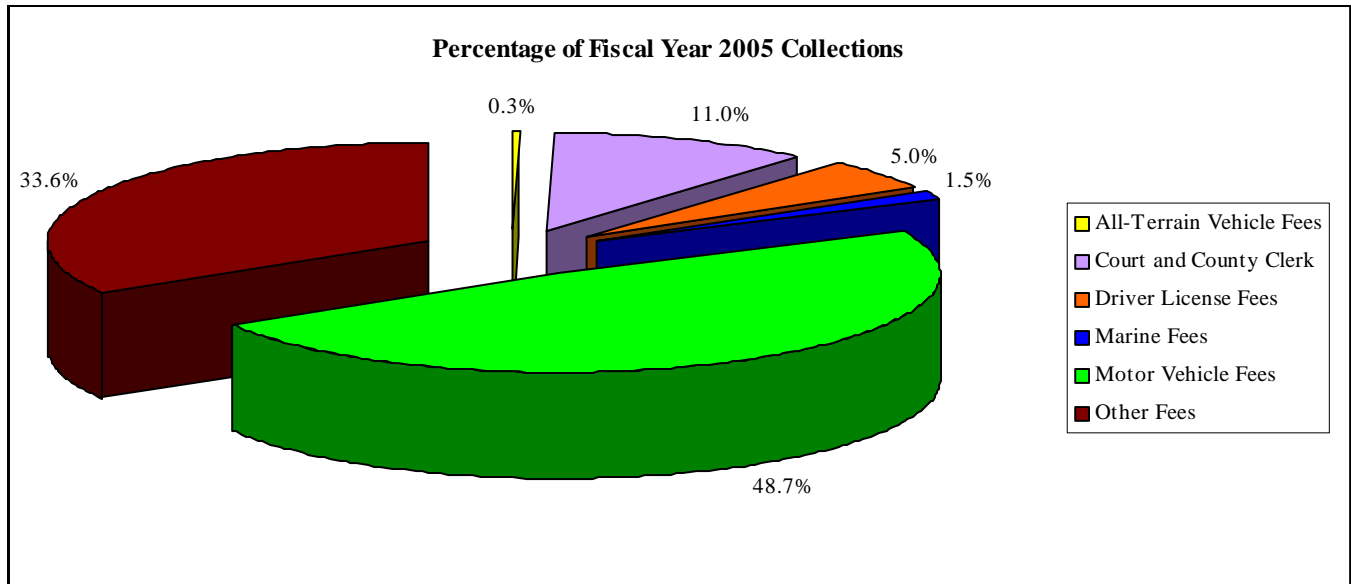
Fees Administered



The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2005 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Drivers License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.

SUMMARY OF FEES ADMINISTERED

	FY05 Amount Collected	FY04 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$1,173,205	\$1,057,586	10.9 %
Court and County Clerk and Recorder Fees	46,863,783	47,350,004	-1.0
Driver License Fees	21,061,969	19,018,939	10.7
Marine Fees	6,238,225	5,432,432	14.8
Motor Vehicle Fees	206,694,817	202,027,406	2.3
Other Fees	142,538,471	141,386,180	0.8
Total Collections	\$424,570,470	\$416,272,547	2.0 %



ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

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

Grade Crossing Safety Fee

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

Registration/Decal Fee

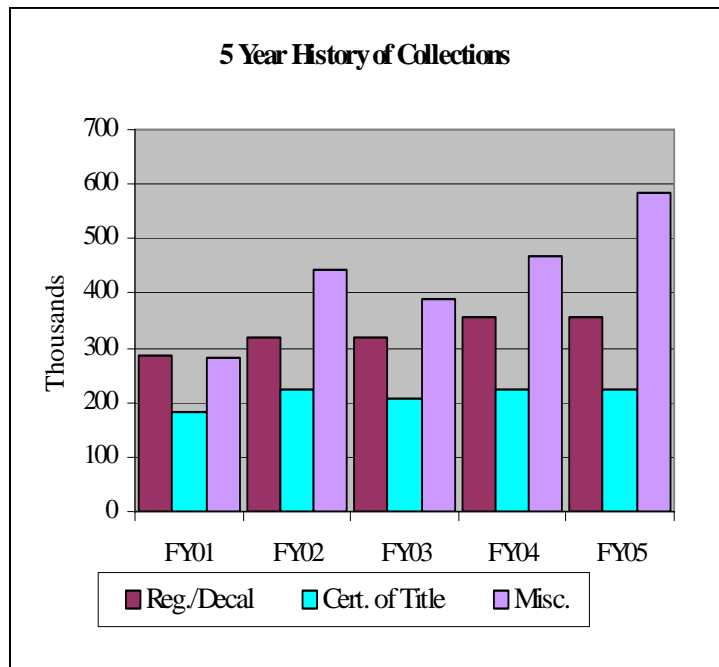
This is a fee imposed for the registration of all-terrain vehicles. The registration shall be valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees/Penalties

These are fees imposed for various services performed by the Motor Vehicle and Driver Licensing Bureaus. Disposition of the fees is to the General Fund.

Fee Type	Rate	FY05 Amount Collected	Percent Increase/Decrease from FY04
Cert. of Title	Variable	\$224,175	-0.1%
Grade Cross	\$0.25	8,411	-1.9
Reg./Decal	10.00	356,518	-0.4
Misc./Penalties	Variable	584,101	25.1
Total Collections		\$1,173,205	10.9%

Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 24 because a break-out is not available.



COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General 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 483.530, 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 Victim's 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 82, 87, and 88, for the respective authorizations and assessment amounts.

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 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.

Head Injury Fee

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 403.028, RSMo. Disposition of the fee is to the Head Injury Fund.

Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. 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.

See next two pages for descriptions of additional fee types, a table of fee collections, and a graph comparing 5 years of collections.

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

Missouri CASA (Court Appointed Special Advocate) Fee	<u>Fee Type</u>	<u>Rate</u>	<u>FY05 Amount Collected</u>	<u>Percent Increase/ Decrease from FY04</u>
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.	Assoc/Probate	Variable	\$5,252,877	-9.3 %
	Circuit Clerk	Variable	8,081,728	8.1
Motorcycle Safety Fee	Court Auto.	\$7.00	4,550,560	1.9
	Crime Victims	Variable	10,724,535	2.2
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.	DNA Profiling	15.00/30.00	812,162	100.0
	Domestic	3.00	232,195	0.7
Prosecuting Attorney Fees	Drug Test Lab	Variable	100,453	428.1
	Head Injury	2.00	727,944	12.2
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.	Indep. Living Center	0.50	380,300	0.3
	Merchant	5.00	8,806	-9.3
Putative Father Registry Fee	Missouri CASA	2.00	81,723	1.3
	Motorcycle	2.75 to 20.00	364,316	11.7
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 General Fund. Effective August 28, 2005, disposition of the fee is to the Putative Father Registry Fund.	Pros. Attny.	0.50	366,603	0.0
	Putative Father	50.00	83,620	100.0
	Recorders	Variable	13,053,882	-12.2
	School Bldg.	Variable	1,295,428	-14.1
	<u>Spinal Cord Injury</u>	<u>2.00</u>	<u>746,651</u>	<u>10.0</u>
	<u>Total Collections</u>		<u>\$46,863,783</u>	<u>-1.0 %</u>

See next page for descriptions of additional fee types.

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

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.

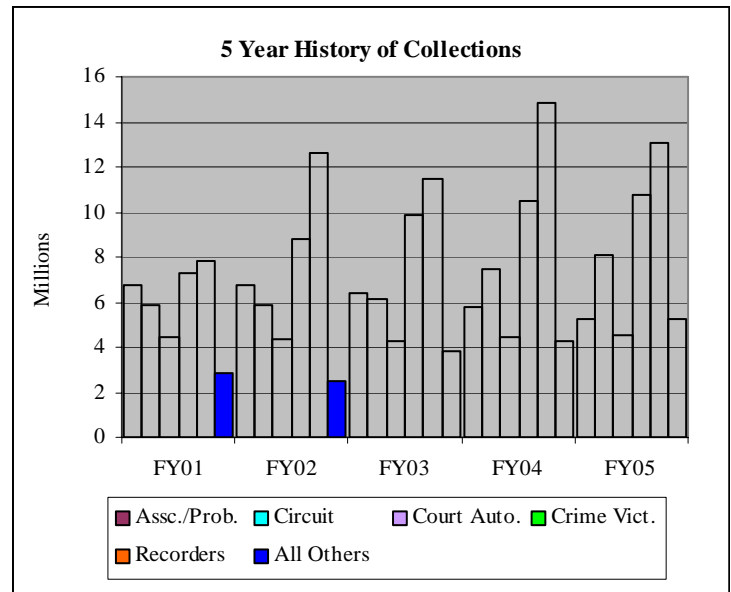
The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo. The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the 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. The county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

School Building Revolving Forfeitures

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



Spinal Cord Injury Fee

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

Fees Administered

DRIVER LICENSE FEES

**Commercial Drivers License (CDL)
Road/Written Test Fee**

This is a fee imposed on applicants for a commercial drivers 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 Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Fee Type	Rate*	FY05 Amount Collected	Percent Increase/ Decrease from FY04
CDL	\$25.00	\$950,818	10.9 %
Driver License			
Operator	7.50/15.00	9,980,525	12.1
Chauffeur	15.00/30.00	1,773,610	26.6
Commercial	20.00/40.00	2,006,265	24.1
Motorcycle	7.50/15.00	1,545	28.4
Driver License Issuance and Renewal Fees			
ID Card	3.00/6.00	1,159,882	9.5
Instr. Permit	Variable	236,745	4.6
Organ Donor	1.00	125,535	-7.8
Processing Fee	Variable	1,447,314	-4.1
Reinstatement	Variable	3,113,870	1.2
Misc.	Variable	265,860	14.5
Total Collections		\$21,061,969	10.7 %

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.

**Effective July 1, 2000, six year driver/non-driver licenses are available for specified age groups. The Missouri Department of Revenue will phase in the six-year license over a period of several years. Six-year rates are double the three-year rates.*

See next page for descriptions of additional fee types and a graph comparing 5 years of collections.

DRIVER LICENSE FEES (continued)

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 Section 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 Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Organ Donor Contribution

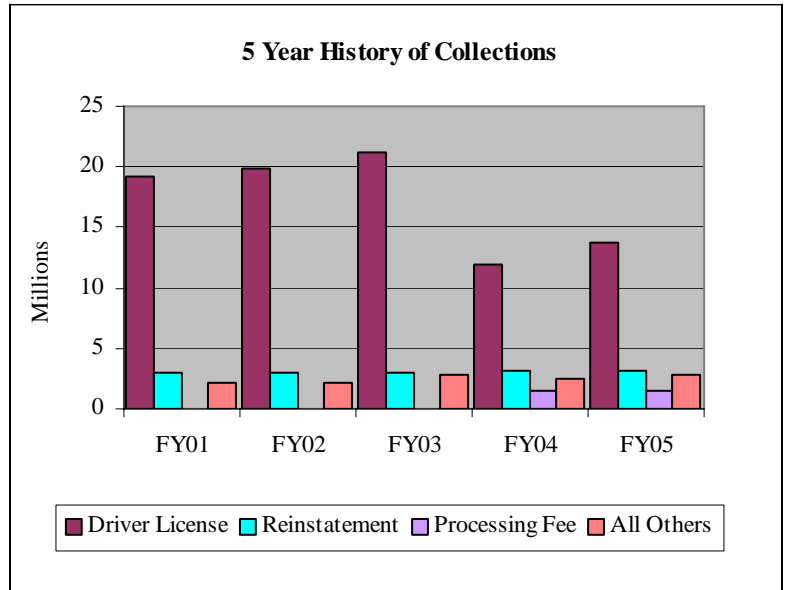
This is a voluntary contribution to promote an organ donor program. Applicants for a license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

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 Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund 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 Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Miscellaneous Fees

These are fees imposed for various services performed by the Motor Vehicle and Driver Licensing Bureaus. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

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 Section 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

<u>Fee Type</u>	<u>Rate</u>	<u>FY05 Amount Collected</u>	<u>Percent Increase/Decrease from FY04</u>
Cert. of Title	Variable	\$608,419	-0.9 %
Processing Fee	Variable	186,326	-4.9
Reg./Decal	Variable	5,162,928	23.8
Misc.	Variable	280,552	-56.8
Total Collections		\$6,238,225	10.8 %

Processing Fee

This is a fee imposed by branch offices 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 Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

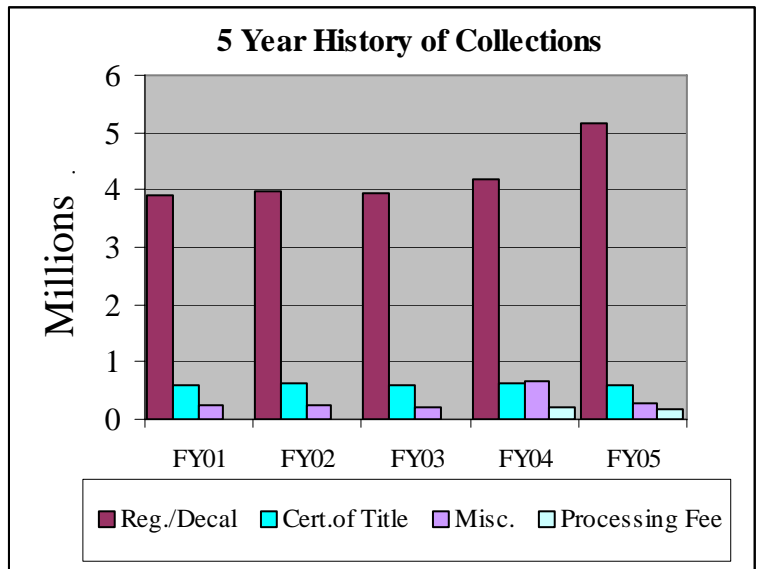
Processing Fee includes all-terrain vehicles and manufactured housing transactions as a breakout is not available.

Registration/Decal Fee

This is a fee imposed every third year on an 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 Section 306.030 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Motor Vehicle Bureau. Disposition of the fees is to the General Fund.



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 Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Antiterrorism Contribution

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

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer, or obtaining a drivers license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020 and 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund established in Section 192.935, RSMo.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the

<u>Fee Type</u>	<u>Rate</u>	<u>FY05 Amount Collected</u>	<u>Percent Increase/ Decrease from FY04</u>
Alt. Fuel Decal	Variable	\$135,442	-12.2 %
Antiterrorism	\$15.00	2,575	208.4
Blindness Ed.	\$1.00	89,649	-3.6
Cert. of Title	8.50	18,017,961	-0.6
Children's Trust	25.00	204,460	15.8
Dup. Plate	8.50	608,580	-1.8
Grade Cross	0.25	1,229,239	2.8
Processing	Variable	6,241,905	-2.4
MV Trip Permit	Variable	4,103,514	-0.6
Registration	Variable	142,456,117	2.5
World War II	10.00	12,829	-9.1
<u>Misc.</u>	<u>Variable</u>	<u>33,592,546</u>	<u>8.4</u>
<u>Total Collections</u>		<u>\$206,694,817</u>	<u>2.9 %</u>

State Road Fund (75 percent) and the agency, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next two pages for descriptions of additional fee types and a graph comparing 5 years of collections.

MOTOR VEHICLE FEES (continued)

Children's Trust Contribution

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

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, 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, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

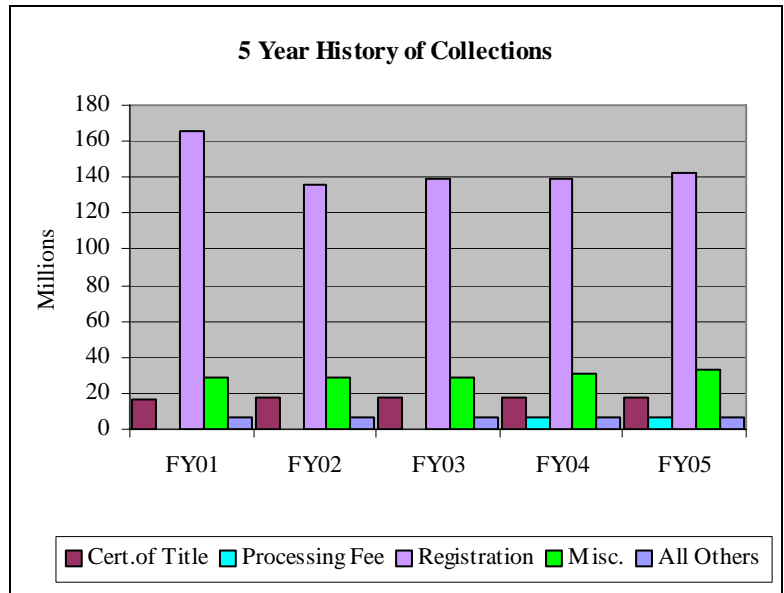
Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. 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.

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 Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next page for descriptions of additional fee types.



Motor Vehicle Trip Permit Fee

This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveaway, and intransit. The fee is authorized by Sections 301.170 to 301.177, 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 Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Registration Fee

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

MOTOR VEHICLE FEES (continued)

World War II Memorial Contribution

This is a voluntary contribution to promote the World War II Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation is authorized by Section 301.3031, RSMo. Disposition of the contribution is to the World War II Memorial Trust Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Motor Vehicle Bureau. Disposition of the fees is to the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Fees Administered

OTHER FEES

Boll Weevil Suppression and Eradication Fee

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

Criminal Records Check Fee

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

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.

Income Tax Designations

This is a fee charged to organizations applying for the right to be included on income tax returns for refund designations. Organizations must meet eligibility requirements and submit a \$1,000 application fee. This fee is authorized by Section 143.1005 RSMo. Disposition of the fee is to the American Cancer Society, Heartland Division, Inc. Fund, the ALS Lou Gehrig's Disease Fund, the American Lung Association of Missouri Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes

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.

Fee Type	Rate	FY05 Amount Collected	Percent Increase/Decrease from FY04
Boll Weevil	Variable	\$4,740,600	-3.8 %
Criminal Records	Variable	307,561	38.5
Gaming Admin.	\$2.00	108,293,982	3.0
Income Tax	1,000.00	9,000	100.0
MV Comm.	Variable	1,043,866	1.6
Petroleum	Variable	2,557,810	-0.4
Publication	Variable	1,868,297	-1.4
Rural Electric	10.00	540	14.9
Storage Tank	100.00	23,665,383	-1.0
Tire	0.50	27,332	-98.4
Tobacco	100.00	24,100	-4.7
Total Collections		\$142,538,471	0.8 %

Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, and the National Multiple Sclerosis Society.

See next page for additional fee types and a graph comparing 5 years of collections.

OTHER FEES (continued)

Publication/Record Search Fee

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

Rural Electric Cooperative Fee

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

Storage Tank Fee

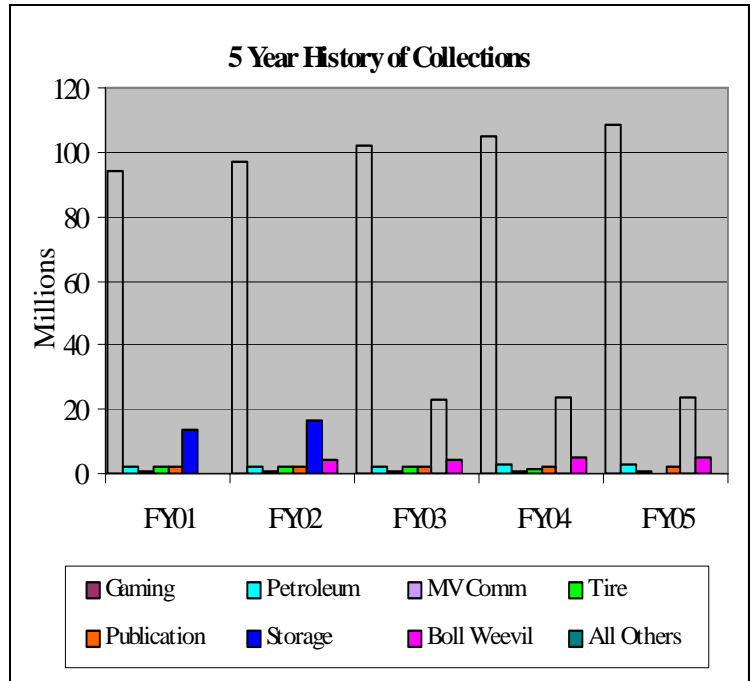
This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund. The tire fee expired January 1, 2004, however the General Assembly reinstated the fee in 2005 with an official date of October 1, 2005.

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 Money Fund.

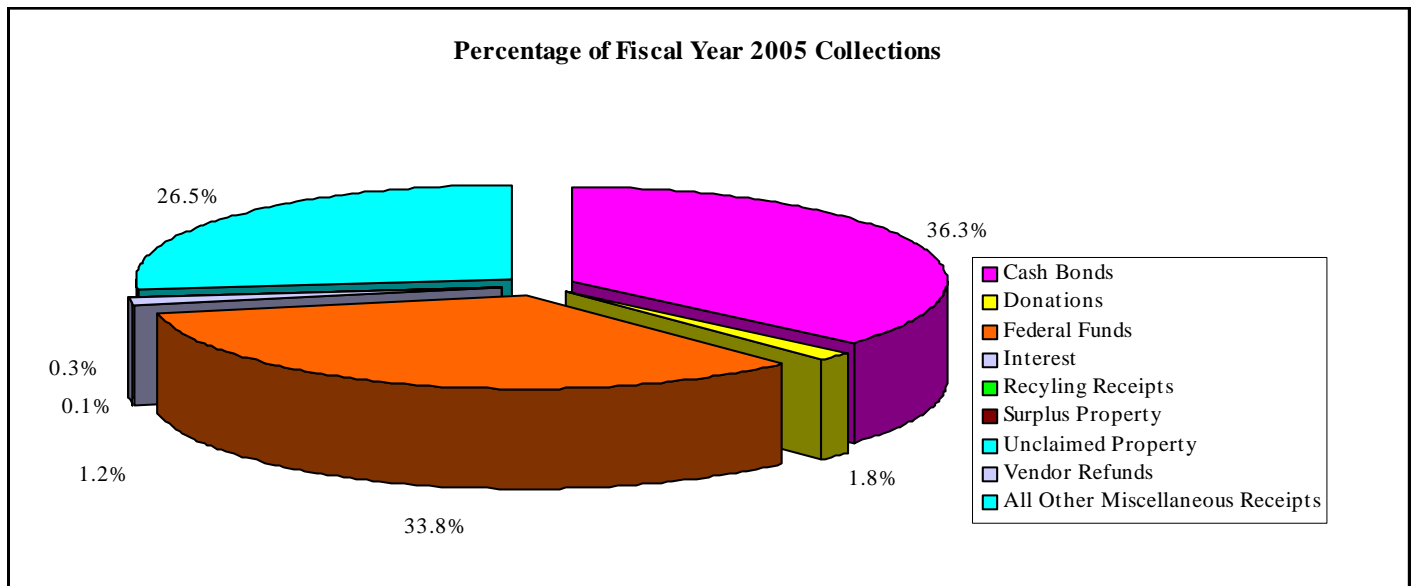


Other Receipts

SUMMARY OF OTHER RECEIPTS

	FY05 Amount Collected	FY04 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$7,278,870	\$6,676,381	9.0 %
Donations	356,892	184,003	94.0
Federal Funds	6,774,919	5,576,692	21.5
Interest	237,027	286,390	-17.2
Recycling Receipts	11,532	10,085	14.3
Surplus Property	11,532	1,188	870.7
Unclaimed Property	58,155	30,619	89.9
Vendor Refunds	1,480	711	108.2
All Other Miscellaneous Receipts	5,320,000	3,216,971	65.4
Total Other Receipts	\$20,050,407	\$15,983,040	25.4 %

(a) All Other Miscellaneous Receipts includes \$5,286,475 for cancelled checks.



Missouri Department of Revenue

Non-State Funds Schedule



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 2005**

Description	Bank Taxes Holding	Base State Registration	Cabaret Sales Tax	Cigarette Tax	Cigarette and Other Tobacco Products	Compliance Clearing	County Private Car Tax
Collections							
Collections	\$ 11,619,740	3,305,117	37,362	6,878,664	30,747	20,178,922	2,605,325
Interest	<u>109,219</u>	<u>8,481</u>	<u>37</u>	<u>8,533</u>	<u>1,489</u>	<u>76,770</u>	<u>4,255</u>
Total Collections	<u>\$ 11,728,959</u>	<u>3,313,598</u>	<u>37,399</u>	<u>6,887,197</u>	<u>32,236</u>	<u>20,255,692</u>	<u>2,609,580</u>
Disbursements							
Political Subdivisions		3,272,999	37,873	6,842,370			2,378,601
General Revenue	2,699,264		383	69,115			24,154
Other State Funds					1,172		14,348
Refunds to Taxpayers				4,843	7,396		1,564
Transfers to Other Non-State Funds	2,841,422					18,718,565	
Protested Taxes and Interest							
Other Entities							
Total Disbursements	<u>\$ 5,540,686</u>	<u>3,272,999</u>	<u>38,256</u>	<u>6,916,328</u>	<u>8,568</u>	<u>18,718,565</u>	<u>2,418,667</u>
Collections Over (Under) Disbursements	\$ 6,188,273	40,599	(857)	(29,131)	23,668	1,537,127	190,913
Beginning Balance July 1, 2004	<u>5,962,730</u>	<u>118,330</u>	<u>3,593</u>	<u>658,516</u>	<u>113,756</u>	<u>5,204,443</u>	<u>1,662</u>
Ending Total Assets	<u>\$ 12,151,003</u>	<u>158,929</u>	<u>2,736</u>	<u>629,385</u>	<u>137,424</u>	<u>6,741,570</u>	<u>192,575</u>

**DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE
CASH BASIS
FISCAL YEAR 2005**

Description	County Stock	Dept of Agriculture Check-Off	Financial Institution Tax	Fuel Local Deposit (FLOYD)	Fuel Tax EFT	Highway Reciprocity Commission Holding	International Fuel Tax Agreement
Collections							
Collections	\$ 9,093,433	11,015,628	9,424,462	268,088,639	393,485,469	154,435,175	50,893,655
Interest	<u>59,745</u>	<u>9,302</u>	<u>115,889</u>	<u>136,442</u>	<u>24,906</u>	<u>65,279</u>	<u>72,921</u>
Total Collections	\$ <u>9,153,178</u>	<u>11,024,930</u>	<u>9,540,351</u>	<u>268,225,081</u>	<u>393,510,375</u>	<u>154,500,454</u>	<u>50,966,576</u>
Disbursements							
Political Subdivisions	6,375,651		10,775,404	267,173,921			51,050,814
General Revenue			219,235				
Other State Funds					388,953,575	71,182,748	
Refunds to Taxpayers	450,669		644,289				
Transfers to Other Non-State Funds					10,693	80,985,827	
Protested Taxes and Interest Other Entities		<u>10,943,908</u>					
Total Disbursements	\$ <u>6,826,320</u>	<u>10,943,908</u>	<u>11,638,928</u>	<u>267,173,921</u>	<u>388,964,268</u>	<u>152,168,575</u>	<u>51,050,814</u>
Collections Over (Under) Disbursements	\$ 2,326,858	81,022	(2,098,577)	1,051,160	4,546,107	2,331,879	(84,238)
Beginning Balance July 1, 2004	<u>6,635,532</u>	<u>506,820</u>	<u>10,519,863</u>	<u>6,317,164</u>	<u>8,062,063</u>	<u>2,485,556</u>	<u>1,856,845</u>
Ending Total Assets	\$ <u><u>8,962,390</u></u>	<u><u>587,842</u></u>	<u><u>8,421,286</u></u>	<u><u>7,368,324</u></u>	<u><u>12,608,170</u></u>	<u><u>4,817,435</u></u>	<u><u>1,772,607</u></u>

**DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE
CASH BASIS
FISCAL YEAR 2005**

Description	International Fuel Tax Agreement Bond	International Registration Plan	Local Option Use Tax	Local Sales Tax	Local Use Tax	Missouri Cotton Growers	Motor Fuel Bond
Collections							
Collections	\$ 37,283	50,609,822	78,543,756	1,873,197,278	1,117	4,743,748	94,500
Interest	4,873	193,193	56,629	1,532,404	2,536	4,424	6,169
Total Collections	\$ 42,156	50,803,015	78,600,385	1,874,729,682	3,653	4,748,172	100,669
Disbursements							
Political Subdivisions		48,784,834	77,331,979	1,841,432,859			
General Revenue			781,131	18,600,178			
Other State Funds						47,407	
Refunds to Taxpayers	49,769			1,850,562		4,392	168,246
Transfers to Other Non-State Funds							
Protested Taxes and Interest							
Other Entities						4,693,241	
Total Disbursements	\$ 49,769	48,784,834	78,113,110	1,861,883,599	0	4,745,040	168,246
Collections Over (Under) Disbursements	\$ (7,613)	2,018,181	487,275	12,846,083	3,653	3,132	(67,577)
Beginning Balance July 1, 2004	217,542	2,250,576	4,556,838	149,974,345	150,939	2,313	308,427
Ending Total Assets	\$ 209,929	4,268,757	5,044,113	162,820,428	154,592	5,445	240,850

**DEPARTMENT OF REVENUE
NON-STATE FUND FINANCIAL SCHEDULE
CASH BASIS
FISCAL YEAR 2005**

Description	Motor Fuel Pool Bond	Motor Vehicle Local Sales Tax	Motor Vehicle Protest	Protested Sales Tax	Riverboat Gaming Taxes and Fees	Safety Responsibility	Sales Tax Electronic Filing Holding
Collections							
Collections	\$ 35,000	845,538,714	4,429	982,737	416,566,904	135,071	1,666,091,232
Interest	<u>1,451</u>	<u>122,130</u>	<u>161</u>	<u>94,467</u>	<u>105,511</u>	<u>1,203</u>	<u>144,908</u>
Total Collections	\$ <u>36,451</u>	<u>845,660,844</u>	<u>4,590</u>	<u>1,077,204</u>	<u>416,672,415</u>	<u>136,274</u>	<u>1,666,236,140</u>
Disbursements							
Political Subdivisions		137			84,197,514		
General Revenue		136,600,528		727,699			
Other State Funds		433,341,634			324,679,382		
Refunds to Taxpayers				44,803			
Transfers to Other Non-State Funds		271,663,784					1,666,633,998
Protested Taxes and Interest			1,228				
Other Entities		<u>3,320,531</u>				<u>174,050</u>	
Total Disbursements	\$ <u>0</u>	<u>844,926,614</u>	<u>1,228</u>	<u>772,502</u>	<u>408,876,896</u>	<u>174,050</u>	<u>1,666,633,998</u>
Collections Over (Under) Disbursements	\$ 36,451	734,230	3,362	304,702	7,795,519	(37,776)	(397,858)
Beginning Balance July 1, 2004	<u>75,877</u>	<u>7,686,241</u>	<u>10,465</u>	<u>5,353,077</u>	<u>6,405,542</u>	<u>112,975</u>	<u>3,139,642</u>
Ending Total Assets	\$ <u><u>112,328</u></u>	<u><u>8,420,471</u></u>	<u><u>13,827</u></u>	<u><u>5,657,779</u></u>	<u><u>14,201,061</u></u>	<u><u>75,199</u></u>	<u><u>2,741,784</u></u>

**DEPARTMENT OF REVENUE
LOCAL TAXES FINANCIAL SCHEDULE
CASH BASIS
FISCAL YEAR 2005**

Description	St. Louis City 3/8%	Statutory County Recorders	Suspense Holding	Tobacco Tax EFT	Total
Collections					
Collections	\$ 98	3,649,667	1,312,658,528	11,360,120	7,205,342,342
Interest	<u>1,651</u>	<u>157,600</u>	<u>79,812</u>	<u>197</u>	<u>3,202,587</u>
Total Collections	<u>\$ 1,749</u>	<u>3,807,267</u>	<u>1,312,738,340</u>	<u>11,360,317</u>	<u>7,208,544,929</u>
Disbursements					
Political Subdivisions		1,620,951			2,401,275,907
General Revenue			420,397,894		580,119,581
Other State Funds			190,703,851		1,408,924,117
Refunds to Taxpayers					3,226,533
Transfers to Other Non-State Funds			698,172,700	11,134,527	2,750,161,516
Protested Taxes and Interest					1,228
Other Entities					<u>19,131,730</u>
Total Disbursements	<u>\$ 0</u>	<u>1,620,951</u>	<u>1,309,274,445</u>	<u>11,134,527</u>	<u>7,162,840,612</u>
Collections Over (Under) Disbursements	\$ 1,749	2,186,316	3,463,895	225,790	45,704,317
Beginning Balance July 1, 2004	<u>100,697</u>	<u>8,429,006</u>	<u>1,368,649</u>	<u>3</u>	<u>238,590,027</u>
Ending Total Assets	<u>\$ 102,446</u>	<u>10,615,322</u>	<u>4,832,544</u>	<u>225,793</u>	<u>284,294,344</u>

Missouri Department of Revenue

Tax and Fee Distribution Counties and Other Political Subdivisions



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

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2005**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$	5,731		64,677	653,460	2,610,678		42,394	3,376,940
Andrew County		5,832		32,518	740,089	1,472,046	95,655		2,346,140
Atchison County		13,833		13,576	611,440	816,218	66,450		1,521,517
Audrain County		44,071		32,840	900,783	3,086,534		37,399	4,101,627
Barry County		21,616		46,413	1,301,020	3,295,313			4,664,362
Barton County		34,219		3,833	716,610	1,019,754		47,515	1,821,931
Barton County Ambulance District						480,235			480,235
Bates County		34,695		18,374	965,577	1,080,474	68,399	41,872	2,209,391
Benton County		11,803		65,653	783,789	2,105,485			2,966,730
Bollinger County				35	586,812	842,666		46,306	1,475,819
Boone County		10,098	12,569	257,251	1,739,134	23,717,875			25,736,927
Buchanan County		19,917		279,197	651,642	11,829,970			12,780,726
Butler County		25,681		89,228	1,226,482	5,378,311		26,842	6,746,544
Caldwell County		25,530		9,426	586,363	1,027,044	129,177	47,338	1,824,878
Callaway County		8,890		6,593	1,762,362	1,673,369		17,716	3,468,930
Camden County		2,292	472	22,306	2,681,374	7,983,503			10,689,947
Camdenton R-3 School District			7,129						7,129
Cam-MO Ambulance District						157,610			157,610
Cape Girardeau County		32,726		54,146	947,434	5,720,288			6,754,594
Carroll County		53,465		94,559	896,094	766,623	101,747		1,912,488
Carter County				35,967	331,312	371,402		49,846	788,527
Cass County		45,313		190,774	1,582,616	10,882,176			12,700,879
Cedar County				5,155	601,570	911,987		42,235	1,560,947
Chariton County		41,069		8,659	769,782	1,032,209	92,537		1,944,256
Christian County		4,406		67,789	1,294,861	8,167,107			9,534,163
Clark County		17,378		51,564	533,005	664,047			1,265,994
Clay County		57,535		704,902	932,008	24,013,239	2,948,414		28,656,098
Clinton County				80,618	673,757	1,067,537	115,791		1,937,703
Cole County		24,943	967,484	168,985	1,203,591	5,034,510	582,878		7,982,391
Columbia Board of Education			207,571						207,571

See page 40 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2005**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Cooper County	\$	22,164		6,315	591,805	2,578,194			3,198,478
Crawford County		34,588		2,787	750,026	3,044,730			3,832,131
Dade County		16,450		11,774	567,538	727,584	38,028	48,991	1,410,365
Dade County Ambulance District						38,099			38,099
Dallas County				6,822	682,505	2,252,236			2,941,563
Daviess County		5,854		20,970	675,143	734,176	53,372	47,332	1,536,847
DeKalb County				4,113	603,274	1,229,268			1,836,655
Dent County				13,622	598,770	1,357,531			1,969,923
Douglas County				27,704	697,602	846,015			1,571,321
Dunklin County		9,796		111,759	940,639	2,642,299		35,290	3,739,783
Franklin County		68,254		47,738	2,316,294	12,649,885			15,082,171
Gasconade County		18,865		27,226	571,337	1,463,306			2,080,734
Gentry County				22,281	533,474	477,655	22,677		1,056,087
Greene County		49,668	119,773	363,744	3,401,419	42,016,961			45,951,565
Grundy County		21,879		18,070	480,651	903,070			1,423,670
Harrison County				29,398	787,280	1,214,810			2,031,488
Henry County		10,870		38,193	822,511	1,159,897	72,435	37,717	2,141,623
Hickory County				5,307	469,754	765,847			1,240,908
Holt County		26,246		8,706	495,385	759,561	92,014		1,381,912
Howard County		7,945		55,458	409,560	1,343,659			1,816,622
Howell County		23,624		67,615	1,180,394	3,003,087			4,274,720
Iron County		23,551		7,454	403,673	373,299			807,977
Iron County Ambulance District						79,299			79,299
Jackson County	2,822,096	89,188	36,883	1,820,359	1,123,465	62,030,101			67,922,092
Jasper County		53,465		26,545	1,508,080	10,543,297			12,131,387
Jefferson City School District			1,632,334						1,632,334
Jefferson County		39,419		135,319	4,115,615	28,823,688			33,114,041
Johnson County		37,708		25,878	1,328,667	5,846,657	488,485	17,224	7,744,619
Kansas City School District			320,296						320,296
Knox County		9,858		56,118	494,076	530,238			1,090,290

See page 40 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2005**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Laclede County	\$	19,978		9,823	890,219	3,693,134		27,520	4,640,674
Lafayette County		43,065		191,948	908,896	3,530,527		25,162	4,699,598
Lawrence County		33,034		54,922	1,044,678	2,364,036	169,206	24,889	3,690,765
Lewis County		12,089		21,336	493,968	1,069,590	193,254		1,790,237
Lincoln County		11,697		62,476	1,094,008	9,451,125		5,509	10,624,815
Lindbergh School District			1,045,193						1,045,193
Linn County		21,085			659,347	1,162,484	105,657		1,948,573
Livingston County		27,963		19,097	606,440	1,249,920			1,903,420
Macon County		39,263		38,216	854,691	2,145,031			3,077,201
Madison County				5,294	389,596	819,045		45,805	1,259,740
Maries County		4,742		1,814	452,711	721,717	52,830		1,233,814
Maries Osage Ambulance District						169,040			169,040
Marion County		29,159		47,820	566,560	3,565,272			4,208,811
McDonald County		11,725		716	788,698	3,166,867			3,968,006
Mercer County		13,106		37,468	426,560	450,247			927,381
Miller County		12,027		4,196	886,495	3,321,139	190,889		4,414,746
Miller County Ambulance District						780,262			780,262
Mississippi County				19,285	423,634	1,434,679		47,245	1,924,843
Moniteau County		21,549		500	548,479	1,388,625			1,959,153
Monroe County		25,514		22,770	664,783	540,029	48,596	47,251	1,348,943
Montgomery County		14,778		112	613,498	1,493,212		43,171	2,164,771
Morgan County		18,519		2,614	1,212,064	1,915,815			3,149,012
New Madrid County		37,211		42,877	931,772	1,421,326		43,540	2,476,726
Newton County		36,758		38,455	1,228,226	4,950,649		9,304	6,263,392
Nodaway County				1,368	1,257,224	2,909,738		40,810	4,209,140
Noel T. Adams Ambulance District						417,559			417,559
Oregon County		7,984		3,268	518,795	777,194			1,307,241
Orrick Fire Protection District						125,146			125,146
Osage Ambulance District						19,841			19,841
Osage County		28,326		33,021	595,117	975,744			1,632,208
Ozark County				38,388	700,586	774,334			1,513,308
Parkway School District			324,646						324,646
Pattonville School District			71,070						71,070
Pemiscot County		20,012		7,520	625,241	1,496,662		44,530	2,193,965
Performing Arts Community Development						19,238			19,238

See page 40 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2005**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Perry County	\$	19,726		25,784	589,155	2,363,541		38,473	3,036,679
Pettis County		19,469		37,131	1,156,167	4,760,198	353,948	26,287	6,353,200
Phelps County		17,960		48,841	797,525	4,192,948		25,798	5,083,072
Pike County		33,822		126,092	646,838	2,665,371			3,472,123
Platte County		22,595		84,527	1,096,473	16,557,416	2,698,789		20,459,800
Polk County				10,846	904,155	2,540,668		31,717	3,487,386
Pulaski County		18,519		29,331	639,640	2,486,039			3,173,529
Putnam County		8,387		25,137	514,557	663,818			1,211,899
Ralls County		15,729		45,059	570,581	1,316,110			1,947,479
Randolph County		34,158		6,932	791,660	2,415,204		38,758	3,286,712
Ray County		53,012		16,019	833,487	2,314,438	137,334	31,768	3,386,058
Reynolds County					658,131	184,568			842,699
Ripley County				37,110	426,223	414,161		45,829	923,323
Ritenour School District			40,870						40,870
Rock Township Ambulance District						1,503,886			1,503,886
St. Charles County		33,794		178,137	4,152,431	64,967,610	5,156,174		74,488,146
St. Clair County		3,914		5,446	642,868	268,655		46,870	967,753
St. Francois County		22,220		43,267	836,528	7,772,442		4,474	8,678,931
St James Ambulance District						160,952			160,952
St. Louis County	1,206,685	73,426	1,386,995	2,802,326	13,186,812	291,328,745			309,984,989
Ste. Genevieve County		28,153		1,624	686,033	1,416,737		37,441	2,169,988
Saline County		40,459		3,839	787,395	1,954,258		39,100	2,825,051
Salt River Ambulance District						60,024			60,024
Schuyler County				2,828	303,672	374,198			680,698
Scotland County		5,698		17,731	478,089	437,277			938,795
Scott County		26,598		53,281	549,533	3,174,740		27,268	3,831,420
Shannon County				14,301	657,252	442,742			1,114,295
Shelby County		13,805		9,532	576,156	657,987	60,341		1,317,821
Smithville Area Fire Protection District						398,384			398,384
SNI Valley Fire Protection District						657,284			657,284

See page 40 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2005**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)	
(continued from previous page)										
Springfield R-12 School District	\$		164,805						164,805	
Southern Stone Fire District						1,571,978			1,571,978	
South Metropolitan Fire Protection Dist.						426,528			426,528	
Steelville Ambulance District						10,836			10,836	
Stoddard County		37,065		25,619	1,155,966	2,321,585		34,072	3,574,307	
Stone County		18,507		37,889	1,130,571	6,260,924	349,056		7,796,947	
Sullivan County		10,065		29,976	534,064	824,397		50,227	1,448,729	
Taney County		9,282		16,886	1,118,416	19,755,518			20,900,102	
Texas County		9,830		12,348	972,403	891,849			1,886,430	
Thirty-ninth Street Community Development						151,610			151,610	
Three Trails Community Improvement District						298,086			298,086	
Vernon County		60,817		35,355	1,007,754	904,084		39,232	2,047,242	
Warren County		10,188		22,680	758,619	4,969,548			5,761,035	
Warsaw Lincoln Ambulance District						585,194			585,194	
Washington County		25,894		99,428	558,395	3,406,997	161,518	36,256	4,288,488	
Wayne County		18,027		7,024	578,273	861,962			1,465,286	
Webster County		27,364		60,630	942,590	2,796,487		23,896	3,850,967	
Webster Groves School District			37,561						37,561	
Westport Community Development Dist.						46,748			46,748	
Worth County					266,439	169,414	11,171	52,732	499,756	
Wright County		15,606		47,552	674,887	1,471,634			2,209,679	
TOTALS	\$	4,028,781	2,334,108	6,375,651	10,092,125	113,783,928	841,137,666	14,656,822	1,620,951	994,030,032

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 41 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 91 for a description of county private car tax.
- (c) See page 91 for a description of county stock insurance.
- (d) See page 91 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 7, 22, and 25 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (f) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 11 for a description of local sales tax.
- (h) See page 11 for a description of local option use tax.
- (i) See page 95 for a description of Statutory County Recorders Fund.
- (j) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 5 thru 7 and 11 because of a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules.
These fee collections are shown on pages 22, 23, and 25 thru 27.

Missouri Department of Revenue

Tax and Fee Distribution Cities



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, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
Adrian	\$			74,232	266,559			340,791
Advance				51,879	307,612	22,008		381,499
Agency				24,980				24,980
Airport Drive				25,940	256,574			282,514
Alba				24,522	16,383			40,905
Albany				80,780	266,943			347,723
Aldrich				3,128				3,128
Alexandria				6,923	11,937			18,860
Allendale				2,252	4,710			6,962
Allenville				4,337				4,337
Alma				16,640				16,640
Altamount				9,091				9,091
Altenburg				12,886				12,886
Alton				27,858	191,429			219,287
Amazonia				11,552				11,552
Amity				2,919				2,919
Amoret				8,800				8,800
Amsterdam				11,719	10,398			22,117
Anderson				77,402	259,510			336,912
Annada				2,002				2,002
Annapolis				12,928	52,492			65,420
Anniston				11,885				11,885
Appleton City				54,799	196,167			250,966
Arbela				1,668				1,668
Arbyrd				22,019	28,742			50,761
Arcadia				23,646	66,135			89,781
Archie				37,116	52,679			89,795
Arcola				1,877				1,877
Argyle				6,839	9,751			16,590
Arkoe				2,419				2,419

See page 72 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	\$			11,969				11,969
Arnold				832,613	5,123,164			5,955,777
Arrow Point Village				5,547				5,547
Arrow Rock				3,295	18,158			21,453
Asbury				9,091	16,318			25,409
Ash Grove				59,636	177,742	12,339		249,717
Ashland				91,790	370,125			461,915
Atlanta				18,767	20,929			39,696
Augusta				9,091	72,281			81,372
Aurora				292,509	1,663,272			1,955,781
Auxvasse				37,575	93,585			131,160
Ava				125,987	914,275	46,288		1,086,550
Avilla				5,713				5,713
Avondale				22,061	14,916			36,977
Bagnell				3,586	11,877			15,463
Bakersfield				11,885	10,420			22,305
Baldwin Park				4,796				4,796
Ballwin	115,095			1,304,615	3,339,327			4,759,037
Baring				6,631				6,631
Barnard				10,718				10,718
Barnett				8,633				8,633
Bates City				10,217	99,912	16,186		126,315
Battlefield				99,463	96,393			195,856
Bell City				19,225	13,274			32,499
Bella Villa	2,528			28,650	39,515	4,676		75,369
Belle				56,050	238,589			294,639
Bellefontaine Neigh.	40,795			462,410	637,754			1,140,959
Bellerive	934			10,593				11,527
Bellflower				17,807	25,112			42,919
Bel-Nor	5,879			66,642	91,913	10,876		175,310

See page 72 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bel-Ridge	\$ 11,339			128,531	233,009			372,879
Belton				906,220	6,198,271			7,104,491
Benton				30,527	43,515			74,042
Benton City				5,088				5,088
Berger				8,591	4,548			13,139
Berkeley	37,023			419,664	598,389			1,055,076
Bernie				74,107	146,775			220,882
Bertrand				30,861				30,861
Bethany				128,739	618,447			747,186
Bethel				5,046				5,046
Beverly Hills	2,218			25,147	62,029			89,394
Bevier				30,152	69,521			99,673
Bigelow				1,585				1,585
Big Lake				5,296				5,296
Billings				45,499	59,473			104,972
Birch Tree				26,440	93,842			120,282
Birmingham				8,924	7,741			16,665
Bismarck				61,304	143,047			204,351
Blackburn				11,844	6,779			18,623
Black Jack	24,989			283,251	390,659	46,225		745,124
Blackwater				8,299	12,282			20,581
Blainstown				5,880	6,208			12,088
Bland				23,562	50,739			74,301
Blodgett				11,051				11,051
Bloomfield				81,405	126,411	21,656		229,472
Bloomsdale				17,474	76,109			93,583
Blue Eye				5,380				5,380
Blue Springs				2,005,111	8,893,452			10,898,563
Blythedale				9,717				9,717
Bogard				9,759				9,759

See page 72 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bolckow	\$			9,759				9,759
Bolivar				381,296	3,119,031			3,500,327
Bonne Terre				168,441	763,977			932,418
Boonville				342,053	1,383,539		4,206,194	5,931,786
Bosworth				15,931				15,931
Bourbon				56,216	247,752			303,968
Bowling Green				135,954	749,780			885,734
Bragg City				7,882				7,882
Brandsville				7,256				7,256
Branson				260,221	12,227,989			12,488,210
Branson West				17,015	1,522,388			1,539,403
Brashear				11,677	3,804			15,481
Braymer				37,950	53,952			91,902
Breckenridge				18,933	10,912			29,845
Breckenridge Hills	36,344			200,886	170,638	32,783		440,651
Brentwood	38,221			320,826	5,693,304			6,052,351
Bridgeton	57,211			648,491	3,445,424			4,151,126
Brimson				2,627				2,627
Bronaugh				10,217				10,217
Brookfield				198,885	1,219,540	71,788		1,490,213
Brookline				13,595	19,523			33,118
Brooklyn Hgts.				5,213				5,213
Browning				13,220	9,784	1,367		24,371
Brownington				4,963				4,963
Brumley				4,254	6,014			10,268
Brunswick				38,576	116,363			154,939
Bucklin				21,853	32,334	10,137		64,324
Buckner				113,642	261,273	16,986		391,901
Buffalo				115,978	965,155			1,081,133
Bull Creek Village				9,383	6,928			16,311

See page 72 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bunceton	\$			14,513				14,513
Bunker				17,807	28,871			46,678
Burgess				2,919				2,919
Burlington Junct.				26,357				26,357
Butler				175,531	1,159,636			1,335,167
Butterfield				16,556				16,556
Byrnes Mill				99,088	110,463			209,551
Cabool				90,413	435,233			525,646
Cainsville				15,430				15,430
Cairo				12,219				12,219
Caledonia				6,589	13,591			20,180
Calhoun				20,476	14,206			34,682
California				167,023	434,719			601,742
Callao				12,136	8,551			20,687
Calverton Park	4,864			55,132	76,038			136,034
Camden				8,716				8,716
Camden Point				20,185				20,185
Camdenton				115,894	2,337,999			2,453,893
Cameron				408,195	1,862,397			2,270,592
Campbell				78,528	112,998			191,526
Canalou				14,513				14,513
Canton				106,636	259,825			366,461
Cape Girardeau				1,474,182	17,207,998			18,682,180
Cardwell				32,904	15,297			48,201
Carl Junction				220,779	339,751			560,530
Carrollton				171,902	565,408			737,310
Carterville				77,152	135,606	7,094		219,852
Carthage				528,302	3,433,220			3,961,522
Caruthersville				281,916	711,862		1,348,027	2,341,805
Carytown				9,050				9,050

See page 72 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cassville	\$			120,523	1,177,171			1,297,694
Catron				2,836				2,836
Cedar Hill Lakes				9,550				9,550
Center				26,857	45,078			71,935
Centertown				10,718	27,169			37,887
Centerview				10,384				10,384
Centerville				7,131	9,417			16,548
Centralia				157,389	627,538			784,927
Chaffee				126,946	234,513			361,459
Chain of Rocks				3,795				3,795
Chain-O-Lakes				5,296				5,296
Chamois				19,017	23,223			42,240
Champ	44			500				544
Charlack	5,265			59,678	82,307			147,250
Charleston				197,342	634,213			831,555
Chesterfield	172,193			1,951,813	5,712,971			7,836,977
Chilhowee				13,720	15,467			29,187
Chillicothe				373,998	3,254,626			3,628,624
Chula				8,257				8,257
Clarence				38,159	68,613			106,772
Clark				11,468				11,468
Clarksburg				15,639	7,286			22,925
Clarksdale				14,638				14,638
Clarkson Valley	9,842			111,557				121,399
Clarksville				20,435	37,686			58,121
Clarkton				55,466	55,361			110,827
Claycomo				52,838	62,408			115,246
Clayton	100,551			664,547	2,527,166			3,292,264
Clearmont				7,965				7,965
Cleveland				24,689	43,595			68,284

See page 72 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Clever	\$			42,121	83,606			125,727
Cliff Village				1,376				1,376
Clifton Hill				5,171				5,171
Climax Springs				3,336	2,027			5,363
Clinton				388,302	3,758,512	195,648		4,342,462
Clyde				3,086				3,086
Cobalt				7,882				7,882
Coffey				5,838				5,838
Cole Camp				42,871	139,238			182,109
Collins				7,340	45,416	2,541		55,297
Columbia				3,525,250	34,869,669			38,394,919
Commerce				4,587				4,587
Conception Junct.				8,424				8,424
Concordia				98,421	652,994			751,415
Coney Island				3,920				3,920
Conway				30,986	93,512			124,498
Cool Valley	3,977			45,082	82,973			132,032
Cooter				18,350				18,350
Corder				17,807	14,184	2,911		34,902
Corning				876				876
Cosby				5,964				5,964
Cottleville				80,405	311,739			392,144
Country Club Village				76,985	28,382			105,367
Country Club Hills	5,081			57,593	79,432			142,106
Country Life Acres	298			3,378				3,676
Cowgill				10,301				10,301
Craig				12,886	11,256			24,142
Crane				57,968	176,975	15,572		250,515
Creighton				13,428	16,047			29,475
Crestwood	43,646			494,730	4,360,074			4,898,450

See page 72 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Creve Coeur	\$ 60,706			688,110	2,018,929			2,767,745
Crocker				43,080	161,459			204,539
Cross Timbers				7,715				7,715
Crystal City				177,115	1,127,588			1,304,703
Crystal Lake Park	1,681			19,059				20,740
Crystal Lakes				15,972	32,041			48,013
Cuba				134,703	913,314			1,048,017
Curryville				10,468	6,758			17,226
Dadeville				9,342				9,342
Dalton				1,126				1,126
Dardene Prairie				182,829	277,322			460,151
Darlington				4,712				4,712
Dearborn				22,061	39,061			61,122
Deepwater				21,144	13,669			34,813
Deerfield				3,128				3,128
DeKalb				10,718				10,718
Dellwood	19,334			219,153	501,711			740,198
Delta				21,561	34,815			56,376
Dennis Acres				2,836				2,836
Denver				1,668				1,668
Des Arc				7,799				7,799
Desloge				200,261	1,874,665			2,074,926
De Soto				265,861	1,439,628			1,705,489
Des Peres	31,611			358,318	6,211,574	233,189		6,834,692
De Witt				5,004				5,004
Dexter				306,772	2,325,124			2,631,896
Diamond				33,655	65,044			98,699
Diehlstadt				6,798				6,798
Diggins				12,428	14,977			27,405
Dixon				65,475	200,685			266,160

See page 72 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Doniphan	\$			80,571	611,102			691,673
Doolittle				26,857	33,284			60,141
Dover				4,504				4,504
Downing				16,515				16,515
Drexel				45,457	135,795			181,252
Dudley				12,052	41,899			53,951
Duenweg				43,121	119,994			163,115
Duquesne				68,394	278,224			346,618
Dutchtown				4,129	12,537			16,666
Eagleville				13,387	154,464			167,851
East Lynne				12,511	14,867			27,378
Easton				10,759	6,741			17,500
East Prairie				134,578	335,386			469,964
Edgar Springs				7,924	21,124			29,048
Edgerton				22,228	25,299			47,527
Edina				51,421	120,562			171,983
Edmundson	3,090			35,031	368,843	2,912		409,876
Eldon				204,139	1,893,859			2,097,998
El Dorado Springs				157,431	804,461			961,892
Ellington				43,580	378,039			421,619
Ellisville	33,495			379,670	1,408,501			1,821,666
Ellsinore				15,138	72,510			87,648
Elmer				4,087				4,087
Elmira				3,420				3,420
Elmo				6,923				6,923
Elsberry				85,367	227,586	15,241		328,194
Emerald Beach				10,426				10,426
Eminence				22,854	146,903			169,757
Emma				10,134	11,084			21,218
Eolia				18,141	24,949			43,090

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Essex	\$			21,853	17,210	1,805		40,868
Ethel				4,170				4,170
Eureka	28,241			320,117	2,116,887			2,465,245
Everton				13,428	12,340			25,768
Ewing				19,350	26,360			45,710
Excelsior Estates				10,968				10,968
Excelsior Springs				452,359	2,521,090	167,345		3,140,794
Exeter				29,484	21,592			51,076
Fairfax				26,899	35,760			62,659
Fair Grove				46,166	234,666			280,832
Fair Play				17,432	31,056			48,488
Fairview				16,473	9,184			25,657
Farber				17,140	10,265			27,405
Farley				9,425				9,425
Farmington				580,681	4,608,262			5,188,943
Fayette				116,478	239,071			355,549
Fenton	16,041			181,828	3,441,507			3,639,376
Ferguson	82,435			934,412	1,559,275			2,576,122
Ferrelview				24,730	15,111			39,841
Festus				402,857	5,002,289			5,405,146
Fidelity				10,509				10,509
Fillmore				8,799				8,799
Fisk				15,138	42,548			57,686
Fleming				5,088				5,088
Flemington				5,171				5,171
Flint Hill				15,806	92,561			108,367
Flordell Hills	3,425			38,826	53,549	6,336		102,136
Florissant	187,947			2,105,908	4,703,611			6,997,466
Foley				7,423	14,046			21,469
Fordland				28,525	39,763			68,288

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Forest City	\$			14,096	13,281			27,377
Foristell				13,804	260,871	31,799		306,474
Forsyth				70,312	567,471			637,783
Fortescue				2,127				2,127
Foster				5,421				5,421
Fountain N' Lakes				5,380				5,380
Four Seasons				62,263	328,686			390,949
Frankford				14,638	9,162			23,800
Franklin				4,671	10,776			15,447
Fredericktown				163,812	707,769			871,581
Freeburg				17,641	167,258			184,899
Freeman				21,728	48,936			70,664
Freistatt				7,673				7,673
Fremont Hills				24,897	24,226	2,951		52,074
Frohna				8,007				8,007
Frontenac	12,814			145,254	1,327,058			1,485,126
Fulton				505,782	2,739,315			3,245,097
Gainesville				26,357	170,109			196,466
Galena				18,808	30,300			49,108
Gallatin				74,608	124,186	13,208		212,002
Galt				11,468				11,468
Garden City				62,555	131,520			194,075
Gasconade				11,135	4,137			15,272
Gentry				4,212				4,212
Gerald				48,835	185,174			234,009
Gerster				1,460	293			1,753
Gibbs				4,170				4,170
Gideon				46,416	35,965			82,381
Gilliam				9,550	5,740			15,290
Gilman City				15,847	17,552			33,399

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Gladstone	\$			1,099,516	6,767,081	351,994		8,218,591
Glasgow				52,672	174,346			227,018
Glenaire				23,062				23,062
Glenallen				6,047				6,047
Glendale	21,218			240,505	454,561	39,249		755,533
Glen Echo Park	611			6,923				7,534
Glenwood				8,466				8,466
Golden City				36,866	84,195			121,061
Goodman				49,335	61,863			111,198
Gordonville				17,724				17,724
Gower				58,343	100,080	14,466		172,889
Graham				7,965				7,965
Grain Valley				215,191	1,072,042			1,287,233
Granby				88,453	223,425			311,878
Grand Falls Plaza				4,337				4,337
Grandin				9,842	9,037			18,879
Grand Pass				2,210				2,210
Grandview				1,037,628	6,969,909			8,007,537
Granger				1,835				1,835
Grant City				38,618	148,013			186,631
Grantwood	3,249			36,824	50,788	6,009		96,870
Gravois Mills				8,674	35,420			44,094
Green Castle				12,845				12,845
Green City				28,692	66,455			95,147
Greendale	2,656			30,110	47,656			80,422
Greenfield				56,633	125,562			182,195
Green Park	9,809			111,182	383,603			504,594
Green Ridge				18,558	31,291			49,849
Greentop				17,807	20,665			38,472
Greenville				18,808	65,498			84,306

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Greenwood	\$			164,813	512,348			677,161
Guilford				3,628				3,628
Gunn City				3,545				3,545
Hale				19,726	47,237			66,963
Half Way				7,340				7,340
Hallsville				40,786	81,418			122,204
Halltown				7,882				7,882
Hamilton				75,609	181,416			257,025
Hanley Hills	7,815			88,578	80,770			177,163
Hannibal				740,531	5,571,753			6,312,284
Hardin				25,606	21,311			46,917
Harris				4,379				4,379
Harrisburg				7,673	22,057			29,730
Harrisonville				373,081	2,768,261			3,141,342
Hartsburg				4,504	5,042			9,546
Hartville				25,314	106,962			132,276
Harwood				3,753				3,753
Hawk Point				19,142	49,930			69,072
Hayti				133,743	612,914			746,657
Hayti Heights				32,153	14,794			46,947
Haywood City				9,967				9,967
Hazelwood	96,416			1,092,885	3,733,171	837,407		5,759,879
Henrietta				19,059	34,588			53,647
Herculaneum				116,979	701,044			818,023
Hermann				111,515	708,636			820,151
Hermitage				20,685	185,790	5,547		212,022
Higbee				25,981	26,649			52,630
Higginsville				195,256	1,043,219			1,238,475
High Hill				9,633	6,373			16,006
Highlandville				36,366	31,168			67,534

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Hillsboro	\$			69,854	367,043			436,897
Hillsdale		5,434		61,596	84,953			151,983
Hoberg				2,502				2,502
Holcomb				29,026	31,029			60,055
Holden				104,676	393,163	24,081		521,920
Holland				10,259				10,259
Holliday				5,380				5,380
Hollister				161,268	1,877,854			2,039,122
Holt				16,890	129,591			146,481
Holts Summit				122,400	759,668	75,948		958,016
Homestead				7,548				7,548
Homestown				7,548	2,447			9,995
Hopkins				24,146				24,146
Hornersville				28,609	29,536			58,145
Houston				83,074	851,633			934,707
Houston Lake				11,844				11,844
Houstonia				11,468				11,468
Howardville				14,263	3,798	514		18,575
Hughesville				7,256				7,256
Humansville				39,452	86,180			125,632
Hume				14,054	6,556			20,610
Humphreys				6,839				6,839
Hunnewell				9,467	5,404			14,871
Huntleigh		1,188		13,470				14,658
Huntsville				64,766	92,060			156,826
Hurdland				9,967				9,967
Hurley				6,547	3,973			10,520
Huntsdale				2,877				2,877
Iatan				2,252				2,252
Iberia				27,149	195,660			222,809

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Illmo	\$				234			234
Independence				4,724,521	33,625,012			38,349,533
Indian Point				24,522	199,356			223,878
Innsbrook				19,559	32,456			52,015
Ionia				4,504				4,504
Irondale				18,224	5,532			23,756
Iron Mtn. Lake				28,901	4,727			33,628
Ironton				61,346	421,844			483,190
Jackson				498,233	2,832,011			3,330,244
Jacksonville				6,798				6,798
Jameson				5,004				5,004
Jamesport				21,060	61,155			82,215
Jamestown				15,931				15,931
Jasper				42,162	110,433			152,595
Jefferson City				1,652,965	13,314,413			14,967,378
Jennings	56,913			645,113	1,093,222			1,795,248
Jerico Springs				10,801				10,801
Jonesburg				28,984	93,563			122,547
Joplin				1,897,682	20,643,845			22,541,527
Josephville				11,260	4,150			15,410
Junction City				13,303				13,303
Kahoka				93,458	212,820			306,278
Kansas City				18,414,031	149,797,711	28,018,796	20,437,855	216,668,393
Kearney				228,202	1,616,039			1,844,241
Kelso				21,978	56,594			78,572
Kennett				469,583	1,608,262			2,077,845
Keytesville				22,228				22,228
Kidder				11,302	33,983			45,285
Kimberling City				93,958	653,935	52,126		800,019
Kimmswick				3,920	70,757			74,677

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
King City				42,204	101,086			143,290
Kingdom City				5,046	374,062			379,108
Kingston				11,969				11,969
Kingsville				10,718				10,718
Kinloch	1,652			18,725	25,825			46,202
Kirbyville				4,587				4,587
Kirksville				721,640	4,939,329			5,660,969
Kirkwood	100,530			1,139,510	4,667,138	185,960		6,093,138
Knob Noster				102,674	316,082	27,842		446,598
Knox City				9,300				9,300
Koshkonong				8,549	10,922			19,471
La Belle				27,900	38,009			65,909
Laclede				17,307	5,090			22,397
Laddonia				25,856	25,421			51,277
Ladue	31,806			360,528	1,699,406			2,091,740
La Grange				41,704	23,944		1,662,567	1,728,215
Lake Annette				6,798				6,798
Lake Lafayette				14,429				14,429
Lake Lotawana				78,069				78,069
Lake Mykee				13,595				13,595
Lake Ozark				62,097	1,124,192			1,186,289
Lake St. Louis				424,084	1,046,229			1,470,313
Lakeshire	5,059			57,342				62,401
Lakeside				1,543	1,290			2,833
Lake Tapawingo				35,156				35,156
Lake Waukomis				38,242				38,242
Lake Winnebago				37,617				37,617
Lamar				184,539	1,193,142			1,377,681
Lamar Hgts.				9,008				9,008
La Monte				44,373	81,902			126,275

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Lanagan	\$			17,140	17,356			34,496
Lancaster				30,736	75,005			105,741
La Plata				61,972	90,905			152,877
Laredo				10,426				10,426
La Russell				5,755				5,755
Lathrop				87,244	170,694			257,938
LaTour				2,711				2,711
Laurie				27,649	869,946			897,595
Lawson				97,420	306,972			404,392
Leadington				8,591	360,578	23,552		392,721
Leadwood				48,376	30,538			78,914
Leasburg				13,470				13,470
Leawood				37,700				37,700
Lebanon				506,908	5,750,274			6,257,182
Lee's Summit				2,948,447	26,352,260			29,300,707
Leeton				25,814	37,824			63,638
Leonard				2,752				2,752
Leslie				3,628				3,628
Levasy				4,504	4,799			9,303
Lewis & Clark				6,464				6,464
Lewistown				24,814				24,814
Lexington				185,706	764,530			950,236
Liberal				32,487	33,561			66,048
Liberty				1,093,970	6,837,321			7,931,291
Licking				61,346	336,117			397,463
Lilbourn				54,340	53,243	1,702		109,285
Lincoln				42,788	140,855	45,100		228,743
Linn				56,467	227,315			283,782
Linn Creek				11,677	220,781	29,500		261,958
Linneus				15,389				15,389

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Livonia	\$			4,754				4,754
Lock Springs				2,877				2,877
Lockwood				41,245	76,812	4,678		122,735
Lohman				7,006				7,006
Loma Linda				21,144	24,559			45,703
Lone Jack				22,019	46,910			68,929
Longtown				3,169				3,169
Louisburg				6,130				6,130
Louisiana				161,101	696,693	82,688		940,482
Lowry City				30,360	53,429	4,235		88,024
Lucerne				3,837				3,837
Ludlow				8,507				8,507
Lupus				1,209				1,209
Luray				4,254				4,254
MacKenzie		504		5,713				6,217
Macks Creek				11,135	10,551			21,686
Macon				230,955	1,261,489			1,492,444
Madison				24,438	28,352			52,790
Maitland				14,263	6,654			20,917
Malden				199,427	657,663			857,090
Malta Bend				10,384	10,315			20,699
Manchester		70,497		799,083	1,970,129			2,839,709
Mansfield				56,258	205,526			261,784
Maplewood		66,641		384,841	1,999,738	101,722		2,552,942
Marble Hill				62,639	334,288			396,927
Marceline				106,678	286,529			393,207
Marionville				88,120	298,557			386,677
Marlborough		10,042		93,208	255,022			358,272
Marquand				10,468	9,443			19,911
Marshall				518,501	2,129,613			2,648,114

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Marshfield	\$			238,545	1,339,076			1,577,621
Marston				25,439	80,098	12,169		117,706
Marthasville				34,906	89,611	5,973		130,490
Martinsburg				13,595	37,648			51,243
Maryland Hgts.	94,761			1,074,119	3,956,343		15,724,782	20,850,005
Maryville				441,266	2,749,148			3,190,414
Matthews				25,231	196,949			222,180
Maysville				50,545	99,318			149,863
Mayview				12,261				12,261
McBaine				709				709
McCord Bend				12,177				12,177
McFall				5,630				5,630
McKittrick				3,003				3,003
Meadville				19,059				19,059
Memphis				85,951	257,609			343,560
Mendon				8,674				8,674
Mercer				14,263				14,263
Merriam Woods				47,625	15,111			62,736
Merwin				3,461				3,461
Meta				10,384	17,181			27,565
Metz				2,794				2,794
Mexico				472,085	1,988,298			2,460,383
Miami				6,672				6,672
Middletown				8,299	15,062			23,361
Milan				81,656	203,610			285,266
Milford				2,169				2,169
Millard				3,128				3,128
Miller				31,444	52,631			84,075
Mill Spring				9,133				9,133
Milo				3,503				3,503

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Mindenmines	\$			17,057				17,057
Miner				44,039	961,815	9,477		1,015,331
Mineral Point				15,138				15,138
Miramiquoa Park				5,296				5,296
Missouri City				12,303				12,303
Moberly				573,050	4,942,443			5,515,493
Mokane				7,840	7,916			15,756
Moline Acres	9,834			111,015				120,849
Monett				308,440	2,482,136			2,790,576
Monroe City				107,929	471,907			579,836
Montgomery City				101,840	451,071			552,911
Monticello				5,255				5,255
Montrose				17,390	38,375			55,765
Mooreville				3,712				3,712
Morehouse				42,329	30,859			73,188
Morley				33,029	10,832			43,861
Morrison				5,130	6,505			11,635
Morrisville				14,346				14,346
Mosby				10,092	135,227			145,319
Moscow Mills				72,648	431,842			504,490
Mound City				49,752	140,060			189,812
Mountain Grove				190,752	1,306,142			1,496,894
Mountain View				101,340	647,345			748,685
Moundville				4,295				4,295
Mount Leonard				5,130				5,130
Mount Moriah				5,964				5,964
Mount Vernon				167,523	967,758			1,135,281
Napoleon				8,674				8,674
Naylor				25,439	36,343			61,782
Neck City				4,963				4,963

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Neelyville	\$			20,310	15,164			35,474
Nelson				8,841				8,841
Neosho				438,097	3,972,560			4,410,657
Nevada				358,943	3,492,808			3,851,751
Newark				4,170				4,170
New Bloomfield				24,980	28,089			53,069
Newburg				20,185	30,647			50,832
New Cambria				9,258	12,724			21,982
New Florence				31,862	193,437			225,299
New Franklin				47,751	79,433			127,184
New Hampton				14,555				14,555
New Haven				77,861	287,723			365,584
New London				41,745	101,068			142,813
New Madrid				139,040	285,478	45,798		470,316
New Melle				11,969	80,186	3,211		95,366
Newtonia				9,633				9,633
Newtown				8,716				8,716
Niangua				18,558	19,825			38,383
Nixa				505,615	2,627,903			3,133,518
Noel				61,721	243,720			305,441
Norborne				33,571	36,200			69,771
Normandy	38,221			214,899	72,536			325,656
North Kansas City				196,591	4,625,820		9,888,262	14,710,673
North Lilbourn				3,962				3,962
North Wardell				7,090				7,090
Northmoor				16,640	157,034			173,674
Northwoods	17,082			193,630	390,448			601,160
Norwood				23,020	45,474			68,494
Norwood Court	3,904			44,247				48,151
Novelty				4,963				4,963

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Novinger	\$			22,270				22,270
Oak Grove				230,830	2,064,834			2,295,664
Oak Grove Village				15,931				15,931
Oakland	5,666			64,224	88,577			158,467
Oak Ridge				8,424				8,424
Oaks				5,672				5,672
Oakview				16,098	75,332	9,913		101,343
Oakwood				8,216				8,216
Oakwood Park				7,632				7,632
Odessa				200,928	1,074,117			1,275,045
O'Fallon				1,925,415	14,765,213			16,690,628
Old Appleton				3,420				3,420
Old Monroe				10,426	54,243			64,669
Olean				6,547				6,547
Olivette	27,396			310,192	1,296,467	153,204		1,787,259
Olympian Village				27,900				27,900
Oran				52,713	79,940			132,653
Oregon				38,993				38,993
Oronogo				40,703	43,193			83,896
Orrick				37,074	55,574			92,648
Osage Beach				152,719	8,595,758			8,748,477
Osborn				18,975				18,975
Osceola				34,823	123,823			158,646
Osgood				2,127				2,127
Otterville				19,851	29,492			49,343
Overland	63,076			702,206	962,623			1,727,905
Owensville				104,259	1,005,259			1,109,518
Ozark				403,066	2,894,843			3,297,909
Pacific	21,803			247,908	1,189,176			1,458,887
Pagedale	13,304			150,800	333,722			497,826

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Palmyra	\$			144,586	505,007			649,593
Paris				63,765	226,665			290,430
Park Hills				327,832	1,410,416			1,738,248
Parkdale				8,549				8,549
Parkville				169,275	1,279,926			1,449,201
Parkway				11,677	16,243			27,920
Parma				35,531	33,072	3,459		72,062
Parnell				8,216				8,216
Pasadena Hills	4,220			47,834	65,973	7,806		125,833
Pasadena Park	1,799			20,393	28,126			50,318
Pascola				5,755				5,755
Passaic				1,668				1,668
Pattonsburg				10,885	25,953	3,654		40,492
Paynesville				3,795				3,795
Peculiar				108,596	631,575	162,995		903,166
Penermon				3,128				3,128
Perry				27,775	118,901			146,676
Perryville				319,742	2,663,902			2,983,644
Pevely				157,139	657,687			814,826
Phillipsburg				8,382	1,855			10,237
Pickering				6,422				6,422
Piedmont				83,074	789,904			872,978
Pierce City				57,759	122,360			180,119
Pilot Grove				30,152	57,678	10,637		98,467
Pilot Knob				29,067	114,564			143,631
Pine Lawn	30,170			175,322	283,728			489,220
Pineville				32,028	122,912	288,146		443,086
Plato					11,135			11,135
Platte City				161,226	1,294,156			1,455,382
Platte Woods				19,767	120,752			140,519

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Plattsburg	\$			98,170	387,116			485,286
Pleasant Hill				232,790	1,195,454			1,428,244
Pleasant Hope				22,854	55,793	7,503		86,150
Pleasant Valley				138,498	761,038			899,536
Pocahontas				5,296				5,296
Pollock				5,463				5,463
Polo				24,271	80,658			104,929
Poplar Bluff				694,407	6,907,244			7,601,651
Portage Des Sioux				14,638	12,967			27,605
Portageville				137,413	420,329			557,742
Potosi				111,015	723,601			834,616
Powersville				3,586				3,586
Prairie Home				9,175				9,175
Prathersville				4,629				4,629
Preston				4,712	17,104			21,816
Princeton				43,664	98,914			142,578
Purcell				14,888				14,888
Purdin				9,300				9,300
Purdy				45,999	39,617			85,616
Puxico				47,751	107,562			155,313
Queen City				26,607	59,483			86,090
Quitman				1,918				1,918
Qulin				19,476	46,056			65,532
Randolph				1,960	91,726			93,686
Ravenwood				18,683				18,683
Raymondville				18,433				18,433
Raymore				464,829	3,514,155			3,978,984
Raytown				1,267,290	5,078,946			6,346,236
Rayville				8,507				8,507
Rea				2,335				2,335

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Redings Mill	\$			6,631	3,515			10,146
Reeds				4,295				4,295
Reeds Spring				19,392	102,484			121,876
Renick				9,216				9,216
Rensselaer				6,047				6,047
Republic				351,895	2,664,801			3,016,696
Revere				5,046				5,046
Rhineland				7,340				7,340
Richards				3,962				3,962
Rich Hill				60,929	108,092			169,021
Richland				75,275	267,616			342,891
Richmond				255,059	1,437,832			1,692,891
Richmond Hgts.	76,004			400,438	5,049,883			5,526,325
Ridgely				2,669				2,669
Ridgeway				22,103	25,806			47,909
Risco				16,348	15,567			31,915
Ritchey				3,169				3,169
River Bend				417	12,909			13,326
Riverside				124,235	1,049,054	196,949	7,848,034	9,218,272
Riverview	11,575			131,200	180,950	21,411		345,136
Rives				3,670				3,670
Rochepoint				8,674	30,905			39,579
Rockaway Beach				24,063	64,426			88,489
Rock Hill	22,719			198,718	984,672			1,206,109
Rock Port				58,177	277,426	27,905		363,508
Rockville				6,756	8,823			15,579
Rogersville				62,889	447,131			510,020
Rolla				682,563	8,820,117			9,502,680
Roscoe				4,671				4,671
Rosebud				15,180	57,946			73,126

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Rosendale	\$			7,507				7,507
Rothville				3,878				3,878
Rush Hill				5,421				5,421
Rushville				11,677				11,677
Russellville				31,611	43,215			74,826
Rutledge				4,295	9,771			14,066
St. Ann	50,210			567,461	1,982,913			2,600,584
St. Charles				2,515,605	15,212,637		16,571,936	34,300,178
St. Clair				183,079	929,997			1,113,076
St. Elizabeth				12,386	19,993			32,379
St. George	4,739			53,714				58,453
St. James				154,470	666,630			821,100
St. John	25,333			286,546	507,610			819,489
St. Joseph				3,085,652	21,786,030		1,483,753	26,355,435
St. Louis		44,491	683,279	15,149,325	130,858,647	24,702,741	5,026,104	176,464,587
St. Martins				42,663	34,442			77,105
St. Mary				15,722	29,635			45,357
St. Paul				68,144				68,144
St. Peters				2,142,774	19,077,912			21,220,686
St. Robert				115,102	3,233,903			3,349,005
St. Thomas				11,969	10,287			22,256
Ste. Genevieve				186,665	1,084,420	85,373		1,356,458
Saginaw				11,510	17,663			29,173
Salem				202,429	1,378,912			1,581,341
Salisbury				71,980	170,829			242,809
Sarcoxie				56,467	187,858			244,325
Savannah				198,593	593,844			792,437
Schell City				11,927				11,927
Scotsdale				8,799	3,186			11,985
Scott City				191,461	640,823			832,284

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Sedalia	\$			848,210	9,299,744			10,147,954
Sedgewickville				8,216				8,216
Seligman				36,574	152,559			189,133
Senath				68,811	58,174			126,985
Seneca				89,037	307,511			396,548
Seymour				76,484	172,089			248,573
Shelbina				81,030	249,416			330,446
Shelbyville				28,442	28,391			56,833
Sheldon				22,061	25,180			47,241
Sheridan				7,715				7,715
Shoal Creek Drive				14,429				14,429
Shoal Creek Estates				2,127				2,127
Shrewsbury		97,045		277,079	1,306,928			1,681,052
Sibley				14,471				14,471
Sikeston				708,628	6,863,299			7,571,927
Silex				8,591	39,120	5,808		53,519
Silver Creek				25,356	16,137			41,493
Skidmore				14,263				14,263
Slater				86,869	214,932			301,801
Smithton				21,269	15,825	93,665		130,759
Smithville				229,954	1,112,224			1,342,178
South Gifford				3,003				3,003
South Gorin				5,964				5,964
South Greenfield				5,672				5,672
South Lineville				1,543				1,543
South West City				35,657	167,722	46,838		250,217
Sparta				47,709	79,539			127,248
Spickard				13,137	4,909			18,046
Springfield				6,321,437	49,757,999	4,099,474		60,178,910
Stanberry				51,838	85,308			137,146

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Stark City	\$			6,506				6,506
Steele				94,375	219,156			313,531
Steelville				59,594	331,155			390,749
Stella				7,423	3,741			11,164
Stewartsville				31,653	50,895			82,548
Stockton				81,739	392,440	30,443		504,622
Stotesbury				1,793				1,793
Stotts City				10,426				10,426
Stoutland				7,381	6,642			14,023
Stoutsville				1,835				1,835
Stover				40,369	139,837			180,206
Strafford				76,943	357,309			434,252
Strasburg				5,672				5,672
Sturgeon				39,368	64,813			104,181
Sugar Creek				160,100	693,623	32,943		886,666
Sullivan				264,860	2,521,052			2,785,912
Summersville				22,687	72,872			95,559
Sumner				5,922				5,922
Sunrise Beach				15,347	261,950	34,076		311,373
Sunset Hills	30,416			344,764	1,397,512			1,772,692
Sweet Springs				67,893	246,395			314,288
Sycamore Hills	2,656			30,110				32,766
Syracuse				7,173				7,173
Table Rock				1,636	4,663			6,299
Tallapoosa				8,507				8,507
Taneyville				14,972	10,043			25,015
Taos				36,282	20,168			56,450
Tarkio				80,696	206,704			287,400
Thayer				91,790	387,914			479,704
Theodosia				10,009	50,259			60,268

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Tightwad	\$			2,627				2,627
Tina				8,049				8,049
Tindall				2,711				2,711
Tipton				135,995	190,247			326,242
Town and Country	40,081			454,319	2,660,914			3,155,314
Tracy				8,883	20,608			29,491
Trenton				259,230	1,478,982			1,738,212
Trimble				18,808	9,730			28,538
Triplett				2,669				2,669
Troy				280,957	3,161,011			3,441,968
Truesdale				16,556	48,834			65,390
Truxton				4,003				4,003
Turney				6,464				6,464
Tuscumbia				9,091	9,642			18,733
Twin Bridges				1,752				1,752
Twin Oaks	1,332			15,097	251,510			267,939
Umber View Heights				2,169				2,169
Union				323,495	2,563,594			2,887,089
Union Star				18,058				18,058
Unionville				85,117	181,913			267,030
Unity Village				5,838				5,838
University City	138,190			1,560,884	4,068,357	256,195		6,023,626
Uplands Park	1,692			19,184	26,458	3,131		50,465
Urbana				16,973	65,141			82,114
Urich				20,810	111,706			132,516
Utica				11,427				11,427
Valley Park	23,981			271,824	731,315			1,027,120
Van Buren				35,239	203,256			238,495
Vandalia				161,101	421,693			582,794
Vandiver				3,461	104,906			108,367

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Vanduser	\$			9,050				9,050
Velda City	5,945			45,457	92,948			144,350
Velda Village Hills	4,010			67,393	62,694			134,097
Verona				29,776	27,502			57,278
Versailles				106,970	907,889			1,014,859
Viburnum				34,405	62,282			96,687
Vienna				26,190	136,556			162,746
Village of Aullville				3,586				3,586
Village of Bradleyville				3,545				3,545
Village of Pinhook				2,002				2,002
Village of Plato				3,003				3,003
Vinita Park	7,079			80,238	214,201	5,745		307,263
Vinita Terrace	1,074			12,177	16,795			30,046
Vista				2,294				2,294
Waco				3,586				3,586
Walker				11,468				11,468
Walnut Grove				26,273	35,725			61,998
Wardell				11,594	16,300			27,894
Wardsville				40,703	29,765			70,468
Warrensburg				681,437	4,538,842	292,593		5,512,872
Warrenton				220,237	2,360,616			2,580,853
Warsaw				86,326	1,312,850			1,399,176
Warson Woods	7,296			82,698	211,796			301,790
Washburn				18,683	46,308			64,991
Washington				552,281	4,753,327	247,593		5,553,201
Watson				5,046				5,046
Waverly				33,613	66,976			100,589
Wayland				17,724	15,677			33,401
Waynesville				146,255	793,618			939,873
Weatherby				5,130				5,130

See page 72 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Weatherby Lake	\$			78,111				78,111
Weaubleau				21,602	54,269			75,871
Webb City				409,196	2,691,041			3,100,237
Webster Groves	85,467			968,775	2,347,567			3,401,809
Weldon Spring				219,778	219,533			439,311
Weldon Spring Hgts.				3,295				3,295
Wellington				32,696				32,696
Wellston	9,051			102,591	141,493			253,135
Wellsville				59,344	102,541			161,885
Wentworth				5,880				5,880
Wentzville				287,588	5,696,031	724,450		6,708,069
Westboro				6,798				6,798
West Alton				23,896				23,896
West Line				3,962				3,962
Weston				68,019	254,221	40,427		362,667
Westphalia				13,345	40,380	4,726		58,451
West Plains				453,152	5,127,541			5,580,693
West Sullivan				4,003	5,210			9,213
Westwood	1,045			11,844				12,889
Wheatland				16,181	23,530			39,711
Wheaton				30,068	55,345			85,413
Wheeling				11,177				11,177
Whiteside				2,794				2,794
Whitewater				4,712				4,712
Wilbur Park	1,748			19,809	27,321			48,878
Wildwood	120,986			1,371,382	1,891,404			3,383,772
Willard				133,160	644,271	22,461		799,892
Williamsville				15,806	30,989			46,795
Willow Springs				89,538	452,182			541,720
Wilson City				6,881				6,881

See page 72 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2005**

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,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Winchester	\$ 6,074			68,853				74,927
Windsor				128,739	298,808			427,547
Winfield				30,152	127,482			157,634
Winona				53,798	186,812			240,610
Winston				10,301				10,301
Woods Heights				30,944	31,209	2,775		64,928
Woodson Terrace	15,412			174,696	636,961	28,509		855,578
Wooldridge				1,960				1,960
Worth				3,920				3,920
Worthington				3,712				3,712
Wright City				63,890	389,542			453,432
Wyaconda				12,928	7,495			20,423
Wyatt				15,180	11,209			26,389
Zalma				3,879				3,879
TOTALS	\$ <u>2,813,593</u>	<u>44,491</u>	<u>683,279</u>	<u>153,390,008</u>	<u>1,000,295,475</u>	<u>62,675,159</u>	<u>84,197,514</u>	<u>1,304,099,519</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 St. Louis County cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties and Other Political Subdivisions" schedule beginning on page 36 of this report.
- (b) See page 91 for a description of county private car tax.
- (c) See page 91 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 7, 22, and 25 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (e) See page 11 for a description of local sales tax.
- (f) See page 11 for a description of local option use tax.
- (g) See page 14 and 28 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to counties and other political subdivisions and cities shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 11 because of a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included. These fee collections are shown on pages 22, 23, and 25 through 27.
- (i) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties and Other Political Subdivisions" schedule beginning on page 36.

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules



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, 2005 AND 2004**

(in thousands of dollars)

	2005					2004				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND										
Division of Administration										
Personal Service	\$ 3,490	3,889	163	3,725	1	3,131	3,470	94	3,338	38
Expense and Equipment	2,869	2,869	98	2,753	18	2,870	2,909	9	2,891	9
Total	\$ 6,359	6,758	261	6,478	19	6,001	6,379	103	6,229	47
Division of Motor Vehicle and Drivers Licensing										
Personal Service	\$ 115	115	3	88	24	150	150	4	146	0
Expense and Equipment	13	13		4	9	14	14	0	14	0
Total	\$ 128	128	3	92	33	164	164	4	160	0
Division of Taxation and Collection										
Personal Service	\$ 25,189	24,307	381	22,577	1,349	24,944	23,423	748	22,089	586
Expense and Equipment	6,739	7,223	6	6,383	834	6,531	7,674	196	7,288	190
Fees to Counties & Collection Agency Fees	2,728 E	2,910 E		2,897	13	2,728 E	2,728 E		2,580	148
Payment of Fees to Counties for Liens	200	200		160	40	200	200		173	27
Payment of Dues to the Multistate Tax Commission	163	163		163	0	163	163		162	1
Contingency Payments	8,322	8,322		4,822	0	1,915	1,915		1,915	0
Contract Auditors	400	400			397	400	400			400
Tax Data Matching	7,600	7,600	5,600		1,915	7,600	7,600	7,600		0
Total	\$ 51,341	51,125	9,487	37,090	4,548	44,481	44,103	8,544	34,207	1,352
Refunds for Overpayment of Tax	\$ 1,286,600 E	1,286,600 E		1,071,059	215,541	1,201,800 E	1,201,800 E	85,600	1,075,035	41,165
County Stock Insurance		150		150	0					
Debt Offset Tax Credits		1 E			1					
General Fund Total	\$ 1,344,428	1,344,762	9,751	1,114,869	220,142	1,252,446	1,252,446	94,251	1,115,631	42,564
CHILD ENFORCEMENT COLLECTIONS FUND										
Division of Taxation and Collection										
Personal Service	\$ 22	22		22	0	21	21		21	0
Expense and Equipment	2,600	2,600		2,600	0	2,377	2,377		2,377	0
Child Enforcement Collections Fund Total	\$ 2,622	2,622	0	2,622	0	2,398	2,398	0	2,398	0
CONSERVATION COMMISSION FUND										
Division of Administration										
Expense and Equipment	\$ 1	1		1	0	1	1		1	0
Total	\$ 1	1	0	1	0	1	1	0	1	0
Division of Taxation and Collection										
Personal Service	\$ 489	489		489	0	464	464		464	0
Expense and Equipment	49	49		49	0	49	49		46	3
Contingency Payments	172	172		172	0	35	35		35	0
Total	\$ 710	710	0	710	0	548	548	0	545	3
Conservation Commission Fund Total	\$ 711	711	0	711	0	549	549	0	546	3
Debt Offset Escrow										
Debt Offset Refunds	\$ 250 E	251 E		251	0	250 E	305 E		288	17
Total	\$ 250	251	0	251	0	250	305	0	288	17
DEPARTMENT OF REVENUE FEDERAL FUND										
Division of Administration										
Expense and Equipment	\$ 70	70		22	48	70	70		15	55
Total	\$ 70	70	0	22	48	70	70	0	15	55
Division of Motor Vehicle and Drivers Licensing										
Personal Service	\$ 213	213		42	171	707	707		80	627
Expense and Equipment	2,702	2,702		1,524	1,178	2,702	2,702		1,113	1,589
Total	\$ 2,915	2,915	0	1,566	1,349	3,409	3,409	0	1,193	2,216

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

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**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2005 AND 2004**

(in thousands of dollars)

	2005					2004				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
DEPARTMENT OF REVENUE FEDERAL FUND (continued)										
Division of Taxation and Collection										
Personal Service	\$ 46	46		45	1	44	44		39	5
Expense and Equipment	5,970	5,970		4,689	1,281	4,525	4,525		4,525	0
Total	\$ 6,016	6,016	0	4,734	1,282	4,569	4,569	0	4,564	5
Department of Revenue Federal Fund Total	\$ 9,001	9,001	0	6,322	2,679	8,048	8,048	0	5,772	2,276
DEPARTMENT OF REVENUE INFORMATION FUND										
Division of Administration										
Personal Service	\$ 177	177		175	2	172	172		172	0
Expense and Equipment	298	298		298	0	298	298		285	13
Total	\$ 475	475	0	473	2	470	470	0	457	13
Division of Motor Vehicle and Drivers Licensing										
Personal Service	\$ 263	263		263	0	250	250		249	1
Expense and Equipment	251	251		146	105	251	251		251	0
Total	\$ 514	514	0	409	105	501	501	0	500	1
Department of Revenue Information Fund Total	\$ 989	989	0	882	107	971	971	0	957	14
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND										
Division of Motor Vehicle and Drivers Licensing										
Personal Service	\$	2 E			2					
Expense and Equipment		3 E			3					
Total	\$ 0	5	0	0	5	0	0	0	0	0
Refunds of Tobacco and Cigarette Tax	\$	5 E			5					
Department of Revenue Specialty Plate Fund Total	\$ 0	10	0	0	10	0	0	0	0	0
DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND										
Division of Administration										
Expense and Equipment	\$ 11	11		11	0	11	11		11	0
Total	\$ 11	11	0	11	0	11	11	0	11	0
Division of Taxation and Collection										
Personal Service	\$ 11	11		4	7	11	11			8
Total	\$ 11	11	0	4	7	11	11	0	3	8
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$ 22	22	0	15	7	22	22	0	14	8
FAIR SHARE FUND										
Refunds of Tobacco and Cigarette Tax	\$ 11 E	20 E		20	0	85 E	85 E		33	52
Fair Share Fund Total	\$ 11	20	0	20	0	85	85	0	33	52
FEDERAL AND OTHER FUNDS										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 55 E	317 E		292	25	405 E	405 E		6	399
Federal and Other Funds Total	\$ 55	317	0	292	25	405	405	0	6	399
HEALTH INITIATIVES FUND										
Division of Administration										
Expense and Equipment	\$ 5	5		4	1	5	5		5	0
Total	\$ 5	5	0	4	1	5	5	0	5	0

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

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**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2005 AND 2004**

(in thousands of dollars)

	2005					2004				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
HEALTH INITIATIVES FUND (continued)										
Division of Taxation and Collection										
Personal Service	\$ 45	45	1	44	0	42	42	1	41	0
Expense and Equipment	4	4		4	0	4	4		4	0
Total	\$ 49	49	1	48	0	46	46	1	45	0
Refunds of Tobacco and Cigarette Tax	\$ 25 E	25 E	1	20	4	86 E	86 E	3	41	42
Health Initiatives Fund Total	\$ 79	79	2	72	5	137	137	4	91	42
INCOME TAX DESIGNATIONS										
Income Tax Designations Distributions	\$	34 E		32	2					
Income Tax Designations Total	\$ 0	34	0	32	2	0	0	0	0	0
MOTOR FUEL TAX FUND										
Refunds for Aviation Trust Fund	\$ 158 E	158 E		68	90	158 E	158 E		53	105
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	190,670 E		190,669	1	188,000 E	188,500 E		188,472	28
Motor Fuel Tax Fund Total	\$ 188,158	190,828	0	190,737	91	188,158	188,658	0	188,525	133
MOTOR VEHICLE COMMISSION FUND										
Division of Administration										
Personal Service	\$ 317	317		238	79	71	82		82	0
Expense and Equipment	81	81		81	0	30	30		30	0
Total	\$ 398	398	0	319	79	101	112	0	112	0
Division of Motor Vehicle and Drivers Licensing										
Personal Service	\$ 249	249		248	1	254	147		147	0
Expense and Equipment	376	376		373	3	376	472		472	0
Total	\$ 625	625	0	621	4	630	619	0	619	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	\$ 12 E	12 E		1	11	12 E	12 E		1	11
Motor Vehicle Commission Fund Total	\$ 1,035	1,035	0	941	94	743	743	0	732	11
PETROLEUM INSPECTION FUND										
Division of Taxation and Collection										
Personal Service	\$ 29	29		29	0	28	28		28	0
Expense and Equipment	3	3		3	0	3	3		3	0
Petroleum Inspection Fund Total	\$ 32	32	0	32	0	31	31	0	31	0
PETROLEUM STORAGE TANK INSURANCE FUND										
Division of Taxation and Collection										
Personal Service	\$ 24	24		24	0	23	23		22	1
Expense and Equipment	1	1		1	0	1	1		1	0
Petroleum Storage Tank Insurance Fund Total	\$ 25	25	0	25	0	24	24	0	23	1
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND										
Division of Administration										
Personal Service	\$ 4,822	4,851	145	4,706	0	4,623	4,871	139	4,673	59
Expense and Equipment	5,529	4,979	166	3,994	819	6,432	6,357	193	4,144	2,020
Total	\$ 10,351	9,830	311	8,700	819	11,055	11,228	332	8,817	2,079

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

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**STATE HIGHWAYS AND TRANSPORTATION
DEPARTMENT FUND continued**

Division of Motor Vehicle and Drivers Licensing

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2005 AND 2004**

(in thousands of dollars)

	2005					2004				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 18,800	18,771	69	17,895	807	18,857	17,945	566	17,355	24
Expense and Equipment	13,350	13,075	260	12,265	550	13,522	14,547	406	14,134	7
Commercial Drivers License										
Information System Fees	275	275	8	267	0	275	275	8	267	0
Problem Driver Point System	60	60	2	39	19	60	60	2	58	0
Total	\$ 32,485	32,181	339	30,466	1,376	32,714	32,827	982	31,814	31
Division of Taxation and Collection										
Personal Service	\$ 2,422	2,422	73	2,335	14	2,463	2,451	74	2,202	175
Expense and Equipment	496	1,321	15	1,305	1	605	330	18	291	21
Contingency Payments	1,006	1,006	30		0	550	550	550		0
Total	\$ 3,924	4,749	118	4,616	15	3,618	3,331	642	2,493	196
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	\$ 1,264 E	1,976 E	38	1,791	147	1,148 E	1,648 E	34	1,493	121
Refunds of Motor Fuel Tax	10,414 E	10,414 E	312	9,766	336	19,219 E	19,219 E	577	9,612	9,030
State Highways and Transportation Department Fund Total	\$ 58,438	59,150	1,118	55,339	2,693	67,754	68,253	2,567	54,229	11,457
STATE SCHOOL MONEY FUND										
Refunds of Tobacco and Cigarette Tax	\$ 50 E	50 E		44	6	192 E	192 E		75	117
State School Money Fund Total	\$ 50	50	0	44	6	192	192	0	75	117
WORKERS' COMPENSATION FUND										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 1,670 E	1,670 E		314	1,356	1,670 E	1,670 E		668	1,002
Refunds - Overpayment and Errors of the Workers' Compensation-Second Injury Fund	249 E	249 E		10	239	249 E	249 E		10	239
Workers' Compensation Fund Total	\$ 1,919	1,919	0	324	1,595	1,919	1,919	0	678	1,241
TOTAL BUDGETED GOVERNMENTAL FUNDS	\$ 1,607,825	1,611,857	10,871	1,373,530	227,456	1,524,132	1,525,186	96,822	1,370,029	58,335

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

DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (1996 - 2005)

	(in thousands of dollars)									
	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Travel	\$ 606	640	603	700	888	1,067				
Fuel and Utilities	115	122	141	92	97	41				
Supplies	9,639	11,773	12,016	10,661	11,933	11,186				
Professional Development	309	364	330	453	676	659				
Communication Services and Supplies	1,542	1,584	1,708	1,858	2,210	2,329				
Professional Services	29,032	24,377	13,873	13,814	12,647	13,311				
Maintenance and Repair Services	2,297	2,118	1,890	1,910	1,406	1,529				
Janitorial Services	93	93	96	77	75	48				
Computer Equipment	1,774	999	650	987	3,198	2,135				
Office Equipment	334	259	94	86	323	523				
Other Equipment	44	221	59	120	503	668				
Property\Lease\Rental	250	459	631	622	737	567				
Other Expenses	59	80	64	80	101	170				
Travel and Vehicle Expense (a)	\$						1,170	1,200	1,333	1,185
Transportation Equipment Purchase							214	221	91	84
Office Expense							4,197	5,016	4,569	4,893
Communication Expense							8,216	8,344	6,928	6,029
Office and Communication Equipment							813	916	1,035	2,358
Purchase							273	223	220	191
Institutional and Physical Plant Expense										
Institutional and Physical Plant Equipment										
Purchase							13	17	3	32
Professional Services							2,632	2,024	2,117	1,835
Data Processing Expense and Equipment							11,123	10,964	14,115	8,324
Other Expense							3,592	7,415	8,981	3,464
Total	\$ 46,094	43,089	32,155	31,460	34,794	34,233	32,243	36,340	39,392	28,395

(a) The state of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information prior to Fiscal Year 2000 is unavailable.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR THE LAST TEN FISCAL YEARS (1996 - 2005)**

(in thousands of dollars)

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Division of Administration										
\$	8,845	8,265	8,234	8,808	9,002	8,620	8,245	4,602	4,440	4,134
Personal Service	<u>7,164</u>	<u>7,381</u>	<u>8,783</u>	<u>7,770</u>	<u>9,477</u>	<u>10,604</u>	<u>11,527</u>	<u>9,480</u>	<u>7,951</u>	<u>7,550</u>
Expense and Equipment										
\$	<u>16,009</u>	<u>15,646</u>	<u>17,017</u>	<u>16,578</u>	<u>18,479</u>	<u>19,224</u>	<u>19,772</u>	<u>14,082</u>	<u>12,391</u>	<u>11,684</u>
Total										
Division of Information Systems (b)										
\$								7,254	6,910	6,459
Personal Service								<u>6,390</u>	<u>6,484</u>	<u>6,009</u>
Expense and Equipment										
\$	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,644</u>	<u>13,394</u>	<u>12,468</u>
Total										
Division of Motor Vehicle and Drivers										
Licensing Including Branch Offices										
\$	18,535	17,975	17,797	18,493	18,399	17,725	17,187	14,677	13,658	13,147
Personal Service	<u>14,312</u>	<u>15,984</u>	<u>14,909</u>	<u>13,818</u>	<u>15,379</u>	<u>12,094</u>	<u>11,065</u>	<u>13,629</u>	<u>18,537</u>	<u>7,913</u>
Expense and Equipment										
Commercial Drivers License	<u>267</u>	<u>267</u>	<u>253</u>	<u>275</u>	<u>264</u>	<u>267</u>	<u>225</u>	<u>229</u>	<u>214</u>	<u>243</u>
Information System Fees	<u>39</u>	<u>58</u>	<u>86</u>	<u>59</u>	<u>84</u>	<u>137</u>	<u>142</u>	<u>107</u>	<u>107</u>	<u>106</u>
Problem Driver Point System										
\$	<u>33,153</u>	<u>34,284</u>	<u>33,045</u>	<u>32,645</u>	<u>34,126</u>	<u>30,223</u>	<u>28,619</u>	<u>28,642</u>	<u>32,516</u>	<u>21,409</u>
Total										
Division of Taxation and Collection										
\$	25,568	24,909	24,436	25,399	26,242	25,535	24,366	12,203	11,346	10,443
Personal Service	<u>15,034</u>	<u>14,534</u>	<u>5,503</u>	<u>7,040</u>	<u>7,085</u>	<u>8,389</u>	<u>6,668</u>	<u>2,941</u>	<u>2,834</u>	<u>3,368</u>
Expense and Equipment	<u>2,897</u>	<u>2,580</u>	<u>2,292</u>	<u>2,097</u>	<u>2,155</u>	<u>2,352</u>	<u>2,349</u>	<u>1,709</u>	<u>1,796</u>	<u>1,545</u>
Fees to Counties & Collection Agency Fees	<u>160</u>	<u>173</u>	<u>172</u>	<u>169</u>	<u>142</u>	<u>196</u>	<u>73</u>	<u>103</u>	<u>104</u>	<u>112</u>
Payment of Fees to Counties for Liens	<u>5,970</u>	<u>1,950</u>								
Contingency Payments	<u>3</u>									
Contract Auditors	<u>85</u>									
Tax Data Matching										
Payment of Dues to the	<u>163</u>	<u>162</u>	<u>157</u>	<u>232</u>	<u>208</u>	<u>194</u>	<u>194</u>	<u>179</u>	<u>113</u>	<u>59</u>
Multistate Tax Commission										
\$	<u>49,880</u>	<u>44,308</u>	<u>32,560</u>	<u>34,937</u>	<u>35,832</u>	<u>36,666</u>	<u>33,650</u>	<u>17,135</u>	<u>16,193</u>	<u>15,527</u>
Total										
Division of Compliance (b)										
\$								9,463	9,273	8,698
Personal Service								<u>1,573</u>	<u>1,252</u>	<u>1,490</u>
Expense and Equipment										
\$	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,036</u>	<u>10,525</u>	<u>10,188</u>
Total										
Total Personal Service	\$ 52,948	51,149	50,467	52,700	53,643	51,880	49,798	48,199	45,627	42,881
Total Expense and Equipment	<u>46,094</u>	<u>43,089</u>	<u>32,155</u>	<u>31,460</u>	<u>34,794</u>	<u>34,233</u>	<u>32,243</u>	<u>36,340</u>	<u>39,392</u>	<u>28,395</u>
TOTAL EXPENDITURES	\$ <u>99,042</u>	<u>94,238</u>	<u>82,622</u>	<u>84,160</u>	<u>88,437</u>	<u>86,113</u>	<u>82,041</u>	<u>84,539</u>	<u>85,019</u>	<u>71,276</u>

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the department underwent a major reorganization. The divisions shown above no longer exist. The new divisions are organized significantly different than the old divisions.
(b) Due to a prior reorganization, these are no longer separate divisions, but are shown for prior year comparative information.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (1996 - 2005)**

(in thousands of dollars)

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
General Fund	\$ 43660	40595	36106	36,280	40,003	42,579	40,699	38,582	35,402	31,071
Child Support Enforcement	2622	2398								
Collections Fund										
Conservation Commission Fund	711	546	505	505	493	474	340	440	424	406
Department of Revenue	6322	5771	836	495	173	37	42	213	241	256
Federal Fund										
Department of Revenue	882	957	849	892	920	905	836	859	1,265	2,077
Information Fund										
Division of Aging-Elderly Home	15	14		11	21	21	21	20	20	19
Delivered Meals Trust Fund										
Health Initiatives Fund	51	49	48	48	46	47	45	43	42	41
Highway Revenue Generating Fund										1,425
Motor Vehicle Commission Fund	940	730	636	665	653	648	570	399	12	13
Petroleum Inspection Fund	32	31	31	30	31	29	26	27	26	23
State Highways and Transportation	43782	43124	43588	45211	46,074	41,351	39,441	43,935	47,567	35,927
Department Fund										
Petroleum Storage Tank	25	23	23	23	23	22	21	21	20	18
Insurance Fund										
Veterans' Trust Fund										
Total	<u>\$ 99042</u>	<u>94238</u>	<u>82,622</u>	<u>84,160</u>	<u>88,437</u>	<u>86,113</u>	<u>82,041</u>	<u>84,539</u>	<u>85,019</u>	<u>71,276</u>

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (1996 - 2005)**

(in thousands of dollars)

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Refunds for Overpayment of Tax	\$ 1,071,059	1,075,035	1,160,194	1,116,641	1,001,178	999,421	784,049	601,806	496,899	477,121
Refunds Required by Article X			5,950		98,856	178,843	318,792	376,281		
County Stock Insurance Tax	150		150	150	150	5,226	5,316	5,030	4,120	
Refunds for Aviation Trust Fund	68	53	58	158	15	12	14	13	17	15
Distribution of Funds Accruing to the Motor Fuel Tax Fund	190,669	188,472	181,562	175,915	175,550	158,125	136,362	134,164	129,776	117,826
Distribution of Income Tax Check-offs	32									
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	1,791	1,493	1,264	2,256	2,148	2,011	1,613	1,900	1,359	1,522
Refunds of Tobacco and Cigarette Tax	84	150	40	363	40	66	81	4	225	276
Refunds of Motor Fuel Tax	9,766	9,612	9,622	33,510	44,219	42,063	42,069	45,990	38,541	37,371
Refunds of Fees Credited to Motor Vehicle Commission Fund	1	1	6	7	8	5	8			
Refunds-Overpayment and Errors of the Workers' Compensation Fund	314	668	340	526	1,670	1,171	283	124	348	1,397
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	10	10	505	701	149	499	134	49	286	376
Receipts from Gasoline Taxes for Distribution to Counties						28,895	102,097	100,918	97,026	86,465
Refunds-Federal and Other Funds	292	6	232	405	22	175				
Refunds-Debt Offset	251	288	277	313	163	123	94	164		
Total Program Specific Distributions	\$ 1,274,487	1,275,788	1,360,200	1,330,945	1,324,168	1,416,635	1,390,912	1,266,443	768,597	722,369

Missouri Department of Revenue

Fund Descriptions



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

State Fund Descriptions

GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2005, the Missouri Department of Revenue (department) received about half its operational funding from the General Fund. Due to the passage of Constitutional Amendment 3, in November 2004, the General Fund will fund more of the department's future operations.

ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Section 41.033 and 301.3123, RSMo, receives monetary donations from individuals conducting motor vehicle transactions. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Section 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 Section 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

BOLL WEEVIL SUPPRESSION AND ERADICATION FUND

The Boll Weevil Suppression and Eradication Fund, as authorized by Section 263.537, RSMo, receives a 1 percent collection fee from assessments levied on cotton growers by the Missouri Department of

Fund Descriptions

Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.

CHILD SUPPORT ENFORCEMENT FUND

The Child Support Enforcement Fund, as authorized by Section 208.170, RSMo, receives moneys collected pursuant to Section 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 Missouri Department of Revenue receives appropriations from the fund.

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 conducting motor vehicle transactions, 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 210.174, RSMo.

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 Missouri Department of Revenue receives appropriations from the fund.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives 50 percent or 75 percent of the remaining money from the \$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 after the department deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the money exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 75 percent if the balance of the money is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund also receives 100 percent 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 Missouri Department of Revenue collects on behalf of the state highway patrol's central repository. These fees are for criminal records checks and fingerprint searches.

DEPARTMENT OF REVENUE FEDERAL FUND

The Motor Vehicle, Driver Licensing, and Criminal Investigation Bureaus, and the General Counsel's Office entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various drivers licensing programs and highway use tax compliance. All Missouri Department of Revenue (department) appropriations pertaining to grant expenditures are charged to this fund. The department transmits all reimbursement receipts to this fund.

DEPARTMENT OF REVENUE (DOR) INFORMATION FUND

The Department of Revenue (DOR) Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Missouri Department of Revenue (department) charges for information sold to individuals, businesses, federal, state, and local governments. The department receives appropriations from the fund.

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND

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

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 660.078, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund. The Missouri Department of Revenue receives appropriations from this fund.

Fund Descriptions

DNA PROFILING ANALYSIS FUND

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 surcharge assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding.

DOMESTIC RELATIONS RESOLUTION FUND

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

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 Missouri Department of Revenue's (department) vendor for recycling the department's confidential records.

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Section 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Missouri Department of Revenue 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 20 percent tax on the adjusted gross gaming receipts of gambling boats.

HEAD INJURY FUND

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

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Section 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 Missouri Department of Revenue receives appropriations from the fund.

INCOME TAX IRREVOCABLE DESIGNATION FUNDS

As authorized by Section 143.1005, RSMo, various funds receive contributions of not more than \$200 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 the following funds: the American Cancer Society, Heartland Division, Inc. Fund, the ALS Lou Gehrig's Disease Fund, the American Lung Association of Missouri Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, or the National Multiple Sclerosis Society. Organizations 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 Missouri Department of Revenue distributes the collections and accrued interest to the applicable organizations semiannually.

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Section 178.653 and 488.5332, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

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 collections of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

**MISSOURI COMMUNITY COLLEGE
JOB TRAINING PROGRAM FUND**

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

Fund Descriptions

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any instrument.

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.

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 Local Deposit (FLOYD) Fund.

MOTOR VEHICLE COMMISSION FUND

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Missouri Department of Revenue (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.

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Missouri 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.

PETROLEUM INSPECTION FUND

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel. The Missouri Department of Revenue 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 Missouri Department of Revenue (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.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Section 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 Section 595.100, RSMo, receives 50 percent or 25 percent of the remaining funds from the \$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 municipal ordinance after the Missouri Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the funds exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 25 percent if the balance of the funds is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo.

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.

Fund Descriptions

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.

SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives 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 the \$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 may receive a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives \$150 surcharges collected by court clerks. The surcharges are 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, 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 Missouri Department of Revenue receives appropriations from the fund.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. 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 LAND SURVEY PROGRAM FUND

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

STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 39(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel.

STATE SCHOOL MONEY FUND

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

STATE TRANSPORTATION FUND

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

STATEWIDE COURT AUTOMATION FUND

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

**WORKERS' COMPENSATION FUND
AND WORKERS' COMPENSATION
SECOND INJURY FUND**

The Workers' Compensation Fund and Workers' Compensation Second Injury Fund, as authorized by Sections 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation second injury tax. The Missouri Department of Insurance determines when an abatement year occurs.

Fund Descriptions

WORLD WAR II MEMORIAL TRUST FUND

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

Non-State Fund Descriptions

BANK TAXES HOLDING

The Bank Taxes Holding Fund holds money until it becomes identifiable to a particular tax type. Banks may file their franchise tax (a state tax) and their financial institutions tax (a local tax) on one tax return. The Missouri Department of Revenue (department) deposits checks containing both a state and local tax payment or estimated payment to this fund and transfers the money to the appropriate fund when identifiable. The department transfers the franchise tax portion to the General Fund and the financial institutions tax portion to the Financial Institutions Tax Fund.

BASE STATE REGISTRATION FUND

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Missouri Department of Transportation (MoDOT) on behalf of other jurisdictions under the Base State Registration Plan. MoDOT directs the payment of the fees collected to the appropriate jurisdictions. The Missouri Department of Revenue exercises administrative control over the fund.

CABARET SALES TAX FUND

The Cabaret Sales Tax Fund received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Missouri Department of Revenue began distributing the money, as directed by the court, to cities and counties in Fiscal Year 2002.

CIGARETTE TAX FUND

The Cigarette Tax Fund, as authorized by Section 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money the Missouri Department of Revenue (department) collects for Jackson County and St. Louis County. 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 subdivision within St. Louis County.

CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, receives cash bonds that are posted by tobacco product wholesaler licensees. The Missouri Department of Revenue refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

COMPLIANCE CLEARING FUND

The Missouri Department of Revenue (department) audits business tax returns based on objective audit criteria. Field compliance personnel collect tax payments for any discrepancies and the department holds these 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 Suspense Holding Fund for distribution to the State Treasurer, Local Sales Tax Fund, and/or Local Option Use Tax Fund.

COUNTY PRIVATE CAR TAX TRUST FUND

The County Private Car Tax Trust Fund, as authorized by Section 137.1021, RSMo, receives 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. The distribution is based on each county's percentage of main track line to the aggregate total of the state.

COUNTY STOCK INSURANCE FUND

The County Stock Insurance Fund, as authorized by Section 148.330, RSMo, receives premium tax from domestic stock insurance companies and distributes the money to the State Treasurer, counties, and school districts.

DEPARTMENT OF AGRICULTURE CHECK-OFF FUND

The Missouri Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Missouri Department of Agriculture. At the direction of the Missouri Department of Agriculture, the Missouri Department of Revenue (department) distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The department exercises administrative control over the fund.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The Missouri Department of Revenue collects the tax and disburses it back to the counties.

FUEL LOCAL DEPOSIT (FLOYD) FUND

The Fuel Local Deposit (FLOYD) Fund receives highway use taxes and fees and distributes the money to local political subdivisions monthly.

FUEL TAX EFT FUND

The Fuel Tax EFT Fund receives collections from fuel taxpayers that file payment and/or returns electronically. The Missouri Department of Revenue transfers the money to the State Treasurer, the Fuel Local Deposit (FLOYD) Fund, or the Motor Fuel Pool Bond Fund.

Fund Descriptions

HIGHWAY RECIPROCITY COMMISSION HOLDING FUND

The Highway Reciprocity Commission Holding Fund holds money until it becomes identifiable to a particular tax type. Once the Missouri Department of Transportation's (MoDOT) Motor Carrier Unit identifies the money to a particular tax type, MoDOT transfers it from this holding fund to the State Treasurer, the International Registration Plan Fund, the International Fuel Tax Agreement Fund, and/or the International Fuel Tax Agreement Bond Fund.

INTERNATIONAL FUEL TAX AGREEMENT FUND

The Missouri Department of Transportation uses the International Fuel Tax Agreement Fund to hold and disburse 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. The Missouri Department of Revenue exercises administrative control over the fund.

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND

The Missouri Department of Transportation (MoDOT) uses the International Fuel Tax Agreement Bond Fund to hold 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. The Missouri Department of Revenue exercises administrative control over the fund.

INTERNATIONAL REGISTRATION PLAN FUND

As authorized by Section 301.277, RSMo, the Missouri Department of Transportation (MoDOT) collects license plate fees due to other jurisdictions. MoDOT collects these fees and remits them to and disburses them from the International Registration Plan Fund. The Missouri Department of Revenue exercises administrative control over the fund.

LOCAL OPTION USE TAX FUND

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Missouri Department of Revenue distributes this money to the taxing jurisdictions.

LOCAL SALES TAX FUND

The Local Sales Tax Fund 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. One of the main statutes providing authorization is Chapter 94, RSMo.

LOCAL USE TAX FUND

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The Missouri Department of Revenue (department) distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and, therefore, the department ceased collecting the tax. The department began issuing refunds in Fiscal Year 1998.

MISSOURI COTTON GROWERS ORGANIZATION FUND

The Missouri Cotton Growers Organization Fund, as authorized by Section 263.527, RSMo, receives assessments levied by the Missouri Department of Agriculture on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture. The Missouri Department of Revenue exercises administrative control over the fund.

MOTOR FUEL BOND FUND

The Motor Fuel Bond Fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. The Missouri Department of Revenue 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.

MOTOR FUEL POOL BOND FUND

The Motor Fuel Pool Bond Fund, as authorized by Section 142.896, RSMo, receives payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, may participate in a pool bond. The Missouri Department of Revenue uses the pool bond to cover motor fuel tax delinquencies.

MOTOR VEHICLE LOCAL SALES TAX FUND

This Motor Vehicle Local Sales Tax Fund is a depository collection account for the local sales taxes collected by the Missouri Department of Revenue (department) at the contracted agent offices. The department transfers this money to the Local Sales Tax and Local Option Use Tax Funds for distribution to the political subdivisions and to the appropriate state funds. This fund receives the same type of taxes listed under the Local Sales Tax Fund.

MOTOR VEHICLE PROTEST FUND

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The Missouri Department of Revenue (department) transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political

Fund Descriptions

subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

PROTESTED SALES AND USE TAX FUND

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The Missouri Department of Revenue (department) transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

RIVERBOAT GAMING FUND

The Riverboat Gaming Fund is a combination of the following collections.

- **Riverboat Gaming Admission Fees**
As authorized by Section 313.820 and 313.835, RSMo, the Missouri Department of Revenue (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 Missouri Department of Revenue (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.

SAFETY RESPONSIBILITY CUSTODY FUND

The Safety Responsibility Custody Fund, as authorized by Section 303.030, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The Missouri Department of Revenue 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.

SALES TAX ELECTRONIC HOLDING FUND

The Sales Tax Electronic Holding Fund receives collections from sales and use taxpayers that file payment and/or returns electronically. The Missouri Department of Revenue transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

ST. LOUIS 3/8% HOLDING FUND

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Missouri Department of Revenue (department) has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.

STATUTORY COUNTY RECORDER'S FUND

The Statutory County Recorder's Fund, as authorized by Section 59.800, RSMo, receives \$2 of a \$5 fee collected by county recorder of deeds for each instrument recorded. Annually, the Missouri Department of Revenue distributes the amount collected, less \$55,000, to qualified counties. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder. Also, the office of the recorder of deeds has to collect less than \$55,000 from the \$3 of the \$5 fee.

SUSPENSE HOLDING FUND

The Suspense Holding Fund receives sales and use tax collections that the Missouri Department of Revenue (department) cannot immediately identify 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.

TOBACCO TAX EFT FUND

The Tobacco Tax EFT Fund receives collections from taxpayers that file payment and/or returns electronically. The Missouri Department of Revenue transfers the money to the State Treasurer, the Cigarette Tax Fund and/or the Cigarette and Other Tobacco Products Bond Fund.

Missouri Department of Revenue

Non-Appropriated Funds Sources and Application



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 APPLICATION
FOR THE YEAR ENDED JUNE 30, 2005**

Name of Fund or Source	Balance June 30, 2004	Receipts	Expenditures	Balance June 30, 2005 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 120,365	233,298	156,634	197,029	Cash	197,029
Animal Waste Treatment System Loan Program	454,277	1,518,837	1,858,040	115,074	Cash	115,074
Beginning Farmer Loan Program	68,831	54,792	45,865	77,758	Cash	77,758
Agricultural Product Utilization Contributor Tax Credit Program	1,374,113	5,978,151	5,570,314	1,781,950	Cash	1,781,950
Mo. State Fair Grandstand/Event Escrow Account	1,215,958	2,272,104	1,897,632	1,590,430	Cash	1,590,430
Mo. State Fair Foundation	90,609	124,095	103,369	111,335	Cash	111,335
Mo. State Fair Agricultural Youth Fund	36,581	107,163	78,591	65,153	Cash	65,153
Mo. State Fair Sheep Producers Fund	23,943	134		24,077	Cash	24,077
Mo. State Fair Endowment Fund		303		303	Cash	303
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 247,873	565,821	355,615	458,079	Cash	458,079
PCH Settlement Account	2,865,840	14,202	2,512	2,877,530	Cash	2,877,530
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 3,348,220	28,883,717	28,918,363	3,313,574	Cash	313,574
Inmate Canteen Fund	5,024,935	29,134,575	26,336,359	7,823,151	Cash	7,823,151
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 330,203,585	194,058,392	176,976,478	347,285,499	Cash, TI	1,673,928,257
Missouri Development Finance Board	57,426,000	24,898,187	3,611,668	78,712,519	Cash, TI, Rec, Eq, Pre Exp	78,712,519
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 273,674	90,616	488	363,802	Cash, CS	390,080
Miscellaneous Activities Fund	106,965	190,141	165,286	131,820	Cash	131,821
Missouri School for the Deaf:						
Trust Fund	5,420,777	1,543,609	456,249	6,508,137	Cash, TN, FA, CS	8,784,546
Trust Fund	52,073	135,882	148,808	39,147	Cash	39,147
Activities Fund	4,011	273	376	3,908	Cash	3,908
State-Approved Children's Trust Fund	393,184	24,778	649	417,313	Cash, CS	444,252

See page 102 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2005**

Name of Fund or Source	Balance June 30, 2004	Receipts	Expenditures	Balance June 30, 2005 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 1,034,175	270,668,087	271,432,255	270,007	Cash	270,007
<u>Central Missouri State University:</u>						
Current General Fund	\$ 20,893,145	59,183,501	59,199,250	20,877,396	Cash,CD,Sec,Inv	20,877,396
Current Restricted Fund	765,353	16,702,965	16,530,384	937,934	Cash,CD,Sec	937,934
Auxiliary Services Designated	2,003,796	28,022,535	27,226,165	2,800,166	Cash,CD,Sec	2,800,166
Loan Funds - Restricted Fund	8,041,518	570,016	819,659	7,791,875	Notes	7,791,875
Endowment and Similar Restricted Fund	850,884	592	144,634	706,842	Cash,CD,Sec	706,842
Unexpended Plant Restricted Fund	11,493,069	7,017,815	10,589,121	7,921,763	Cash,CD,Sec	7,921,763
<u>Harris-Stowe State College:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 2,061,424	5,530,824	5,770,302	1,821,946	Cash,Rec	1,821,946
Other Revenues	23,938	159,280	159,397	23,821	Cash,Rec	23,821
Current Funds - Restricted:						
Federal Grants and Contracts	(26,487)	5,180,025	5,181,827	(28,289)	Cash,Rec	(28,289)
Other Revenue	331,708	460,236	474,939	317,005	Cash,Rec	317,005
Loan Fund	215,521	958	17,964	198,515	Rec	198,515
Endowment	818,896	541	819,437	819,437	TI	819,437
Plant	4,081,010	105,564	460,021	3,726,553	Rec,TI	3,726,553
<u>Lincoln University:</u>						
Current Funds (General, Restricted, Auxillary)	\$ 5,537,863	46,844,655	46,655,951	5,726,567	Cash,TI,Pre Exp,Rec	5,726,567
<u>Missouri Southern State College:</u>						
Current Funds	\$ 58,344,439	39,482,384	37,246,751	60,580,072	Cash,Rec,Inv,CA,Pre Exp	84,362,592
<u>Missouri Western State College:</u>						
Education and General:						
Student Fees	\$	20,548,324	20,548,324			
Interest Income		279,360	279,360			
State Vocational Reimbursements		53,549	53,549			
Reimbursement from Auxiliary		169,020	169,020			
Miscellaneous Income		893,214	893,214			
Auxiliary Services:						
Student Fees		1,118,163	1,118,163			
Sales and Services		5,253,579	5,253,579			
Interest Income		198,172	198,172			
Other Income:						
Interest Income		5,374	5,374			
District Taxation	15,766,610	760	760			
Revenue Bond Proceeds		188,696	188,696		Cash, TI	6,263,189
Interest Revenue Bond Proceeds		150,000	150,000			
Private Funding						

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2005**

Name of Fund or Source	Balance June 30, 2004	Receipts	Expenditures	Balance June 30, 2005 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating and Designated	\$ 13,283,574	38,294,345	37,760,188	13,817,731	Cash,Inv,Rec	17,516,750
Auxiliary Enterprises	604,155	7,137,212	7,077,137	664,230	Cash,Inv,Rec	346,981
Restricted Loan Fund	3,069,996	108,678	175,653	3,003,021	Cash	691,586
Plant Fund:					Cash,Rec	3,024,809
Renewals and Replacements	766,161	240,001	1,335,304	(329,142)	Cash	25,216,440
Retirement of Indebtedness	3,511,338	4,427,895	5,211,233	2,728,000	Cash,Rec	11,497,712
Investment in Plant	124,821,963			124,821,963	Eq	124,821,963
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 26,922,139	106,531,219	107,276,987	26,176,371	Cash,Inv,Rec	36,920,529
Loan Fund	4,933,900	227,696	45,526	5,116,070	Cash,Rec	5,120,533
Endowment and Similar Funds	4,043,555	102,335		4,145,890	Inv	4,145,890
Plant Fund	160,280,298	15,592,213	18,257,200	157,615,311	Cash,Inv,Rec	264,339,544
Agency Fund	260,339	316,807	391,852	185,294	Cash	187,320
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 7,375,614	76,217,686	65,324,504	18,268,796		
Designated Fund	4,359,426	10,086,790	9,917,861	4,528,355		
Endowment	199,762	199,762	199,762	199,762		
	<u>11,934,802</u>	<u>86,304,476</u>	<u>75,242,365</u>	<u>22,996,913</u>	Cash, TI, Rec, Inv	83,290,480
<u>Other Funds:</u>						
General Operating Fund	14,974,016	17,323,556	15,467,659	16,829,913	Cash,TI,Rec,Inv,Land,Bldg,Eq	19,335,162
Designated Fund	44,133,298	37,989,643	33,489,250	48,633,691	Cash,TI,Rec,Inv,Land,Bldg,Eq	93,715,308
Auxiliary Fund	10,320,371	22,074,801	27,793,442	4,601,730	Cash, Rec	13,083,524
Restricted and Loan Fund	157,201,621	8,442,621	14,216,085	151,428,157	Cash,TI,Rec,Inv,Land,CWIP,Bldg,Eq	183,836,568
Plant Fund	13,690,796	7,567,745	6,923,173	14,335,368	Cash,Rec,Inv,Land,CWIP,Bldg,Eq	16,070,722
West Plains Fund						
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 43,082,295	59,567,432	52,287,021	50,362,706	Cash,TI,Inv,Rec	62,465,551
Current Funds - Restricted	3,375,147	4,921,667	4,348,935	3,947,879	Cash,Rec	9,044,648
Plant Fund	19,210,368	1,196,769	4,710,919	15,696,218	Cash,TI,Rec,CWIP	130,561,971
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (827,172,000)	1,336,664,000	1,638,068,000	(1,128,576,000)	Cash,TI,Rec,Inv	719,195,000
Restricted Funds	92,309,000	287,458,000	281,914,000	97,853,000	Cash,TI,Rec,Inv	146,014,000

See page 102 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2005**

Name of Fund or Source	Balance June 30, 2004	Receipts	Expenditures	Balance June 30, 2005 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 104,503,081	563,540,934	593,666,223	74,377,792	Cash	74,377,792
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 185,648	1,778,762	1,766,452	197,958	Cash	197,958
Bellefontaine Habilitation Center	462,215	2,430,692	2,581,833	311,074	Cash	311,074
Central Missouri Regional Center	277,046	3,950,774	4,032,657	195,163	Cash	195,163
Cottonwood Residential Treatment Center	1,194	8,756	9,122	828	Cash	828
Fulton State Hospital	351,964	2,415,701	2,430,448	337,217	Cash	337,217
Hannibal Regional Center	226,423	2,654,146	2,622,419	258,150	Cash	258,150
Hawthorn Children's Psychiatric Hospital		358	343	15	Cash	15
Higginsville Habilitation Center	121,702	1,433,606	1,406,762	148,546	Cash	148,546
Joplin Regional Center	535,658	2,597,731	2,590,512	542,877	Cash	542,877
Kansas City Regional Center	654,433	8,816,440	8,810,075	660,798	Cash	660,798
Kirksville Regional Center	97,738	1,198,078	1,222,149	73,667	Cash	73,667
Marshall Habilitation Center	179,893	1,990,432	2,007,446	162,879	Cash	162,879
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	13,501	57,296	62,463	8,334	Cash	8,334
Total Donated Stock	11,866	322	313	11,875	CS	11,875
Mid-Missouri Mental Health Center	632	115,554	116,086	100	Cash	100
Missouri Sexual Offender Treatment Center	10,802	22,583	21,873	11,512	Cash	11,512
Nevada Habilitation Center	110,772	822,430	805,397	127,805	Cash	127,805
Northwest Mo. Pyschiatric Rehabilitation Center	127,784	765,726	754,953	138,557	Cash	138,557
Poplar Bluff Regional Center	212,956	1,993,902	1,986,200	220,658	Cash	220,658
Rolla Regional Center	272,677	2,133,202	2,112,318	293,561	Cash	293,561
Sikeston Regional Center	185,278	1,573,595	1,554,284	204,589	Cash	204,589
Southeast Mo. Mental Health	166,897	2,011,718	2,000,693	177,922	Cash	177,922
Southeast Mo. Residential Services	40,410	467,876	473,934	34,352	Cash	34,352
Southwest Mo. Mental Health	11,740	431,366	431,654	11,452	Cash	11,452
Springfield Regional Center	309,227	2,397,154	2,362,571	343,810	Cash	343,810
St. Louis Developmental Dis. Treatment Center	201,843	1,664,288	1,658,590	207,541	Cash	207,541
St. Louis Regional Center	746,004	6,187,500	6,337,897	595,607	Cash	595,607
St. Louis Psychiatric Rehabilitation Center	444,861	3,449,887	3,458,456	436,292	Cash	436,292
Western Missouri Mental Health	46,891	358,673	378,459	27,105	Cash	27,105
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource Accounts	\$ 104,692	105,425	102,926	107,191	Cash	107,191

See page 102 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2005**

Name of Fund or Source	Balance June 30, 2004	Receipts	Expenditures	Balance June 30, 2005 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 147,590	2,205,062	2,204,715	147,937	Cash,Repo	147,937
Missouri Savings Bond Account	45,473	473,810	504,410	14,873	Cash	14,873
Old Age Survivors Disability and Health Insurance Trust Fund	3,956	285,473,082	285,473,139	3,899	Cash	3,899
Mo. State Employees Deferred Comp. Fund	11,347	72,601,528	72,579,314	33,561	Cash	33,561
State of Mo. Cafeteria Plan Account	1,713	213,150	199,916	14,947	Cash	14,947
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 136,661	2,861,892	2,840,495	158,058	Cash	158,058
Fiduciary Residents Cash Fund	3,807	84,036	77,625	10,218	Cash	10,218
Veterans' Home Foundation	331,305	356,169	286,851	400,623	Cash,Rec,CS	400,623
Mo. Veterans' Home, Mexico:						
Assistance League	365,864	110,150	92,210	383,804	Cash,CS	383,804
Residents Cash Fund	104,069	2,927,269	2,917,176	114,162	Cash	114,162
Fiduciary Residents Cash Fund	21,913	66,888	76,828	11,973	Cash	11,973
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	590,588	95,763	117,567	568,784	Cash,CD,TI	568,784
Residents Cash Fund	111,762	2,591,279	2,557,275	145,766	Cash	145,766
Fiduciary Residents Cash Fund		33,444	33,444			
Mo. Veterans' Home, St. James:						
Assistance League	193,272	151,260	112,661	231,871	Cash,CD,	231,871
Residents Cash Fund	211,862	3,019,579	2,985,279	246,162	Cash	246,162
VA Fiduciary Fund		32,069	32,069			
Social Security Beneficiaries Account		60,989	60,989			
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	406,061	4,524,365	4,446,321	484,105	Cash	484,105
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	66,649	732,059	724,791	73,917	Cash	73,917
Mo. Veterans' Cemetery, Springfield:	16,919	4,695	1,126	20,488	Cash	20,488
Mo. Veterans' Commission, Cameron:						
Assistance League	49,527	59,644	59,233	49,938	Cash,CD	49,938
Residents Cash Fund	96,429	928,541	903,224	121,746	Cash	121,746
Fiduciary Fund	26,696	96,489	93,532	29,653	Cash	29,653
Mo. Veterans' Commission Foundation, Inc.	30,921	29,382	26,061	34,242	Cash	34,242

See page 102 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2005**

Name of Fund or Source	Balance June 30, 2004	Receipts	Expenditures	Balance June 30, 2005 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System Administrative Law Judges and Legal	\$ 5,859,486,975	945,405,577	373,859,107	6,431,033,445	Cash,Rec,TL,Eq	8,132,219,969
Advisors Retirement System Judicial Plan	15,738,180 39,705,632	3,185,783 27,271,252	18,923,963 18,442,718	0 48,534,166	Cash,Rec,TL,Eq	61,149,904
Mo. State Employees Medical Care Plan, Life and LTD Insurance Program	317,361	27,791,120	27,771,836	336,645	Cash,Rec,TL	2,979,049
Public School Retirement System of Missouri Non-Teacher School Employee Retirement	22,150,379,905	2,781,014,283	1,192,537,892	23,738,856,296	Cash,Rec,TL,Eq,Pre Exp	28,185,592,204
System of Missouri	1,888,269,914	279,739,006	99,361,754	2,068,647,166	Cash,Rec,TL,Eq,Pre Exp	2,475,651,904
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Family Support Trust Fund Division of Youth Services:	\$ 13,411,303	621,488,121	618,714,615	16,184,809	Cash,TL	16,184,809
Northeast Community Treatment	131	1,048	869	310	Cash,Inv	402
Center Canteen Fund	34	47	50	31	Cash	31
Babler Lodge Canteen Fund	755	996	1,183	568	Cash	568
W.E. Sears Youth Center	127	79		206	Cash	206
Excel School Canteen Fund						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 22,158,305	7,519,212	10,464,907	19,212,610	Cash,TL	19,212,610
Insurance Plan-Cash	13,870,241	97,185,559	87,255,569	23,800,231	Cash	23,800,231
Insurance Plan-Investments	11,924,640	2,981,640	6,000,000	8,906,280	FA	8,906,280
Insurance Plan-Accrued Interest	8,281	241,698	240,291	9,688	FA	9,688
Insurance Plan-Receivables	15,151	12,642,028	12,525,245	131,934	Rec	131,934
Self Insurance Plan-Cash		25,103,574	25,103,574	0		
Self Insurance Plan-Investments	36,663,718	8,841,082	5,248,750	40,256,050	FA	40,256,050
Self Insurance Plan-Escrow	199,812	198,608	200,000	198,420	FA	198,420
Self Insurance Plan-Receivables	214,472	1,161,455	1,090,857	285,070	FA	285,070
Finance Corporation-Highway	12,208,392	12,335,836	12,254,455	12,289,773	Cash,FA	12,289,773
Finance Corporation-Transit	28,162,930	35,034,454	34,528,159	28,669,225	Cash,FA	28,669,225
Finance Corporation-Transportation	33,912,318	10,517,636	9,170,115	35,259,839	Rec,FA	35,259,839

See page 102 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2005**

Name of Fund or Source	Balance June 30, 2004	Receipts	Expenditures	Balance June 30, 2005 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
STATE TREASURER'S OFFICE:						
Special Obligation Refunding Bond:						
Depreciation and Replacement BPB A2001:	\$ 1,012,197	24,010	12,197	1,024,010	Repo	1,024,010
Const JCCC	15,451,871	185,042	11,381,900	4,255,013	Repo	4,255,013
Const WMMHC	332,085	4,416	200,847	135,654	Repo	135,654
Const DNR Building	6,648,730	60,184	6,429,297	279,617	Repo	279,617
TOTAL NON-APPROPRIATED FUNDS	\$ 30,730,229,480	8,753,567,976	6,713,257,746	32,770,539,711		43,024,868,697

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2004, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 2004 Comprehensive Annual Financial Report.

(b) TI - Temporary Investments

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

Eq - Equipment
CD - Certificate of Deposit
CS - Common Stock

FA - Federal Agency Securities

TN - Treasury Note

TB - Treasury Bill

Pre-Exp - Prepaid Expenses

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-State Funds Financial Schedule beginning on page 31.