

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2009



Missouri Department of Revenue

Financial and Statistical Report Fiscal Year Ended June 30, 2009



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Introductory

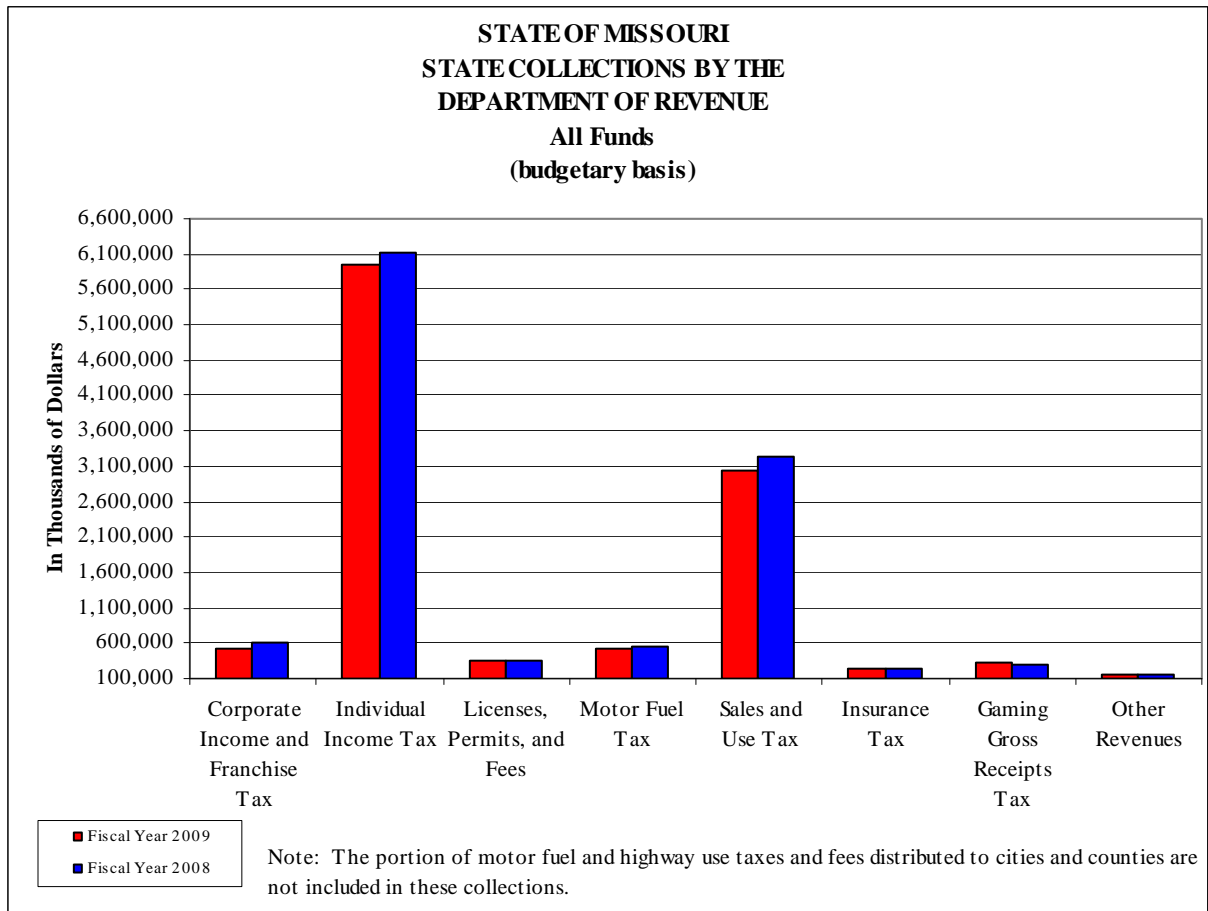
REPORTING ENTITY

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 number of employees authorized by the General Assembly for Fiscal Year 2009 was 1,348.71, with an operating budget of \$77 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$11.1 billion in Fiscal Year 2009, a decrease of 4.1 percent over Fiscal Year 2008. The Department collected 97 percent of the state's General Fund collections and 49 percent of state funds' collections. The graph below shows Department collections for all state funds.



REPORT REQUIREMENTS

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

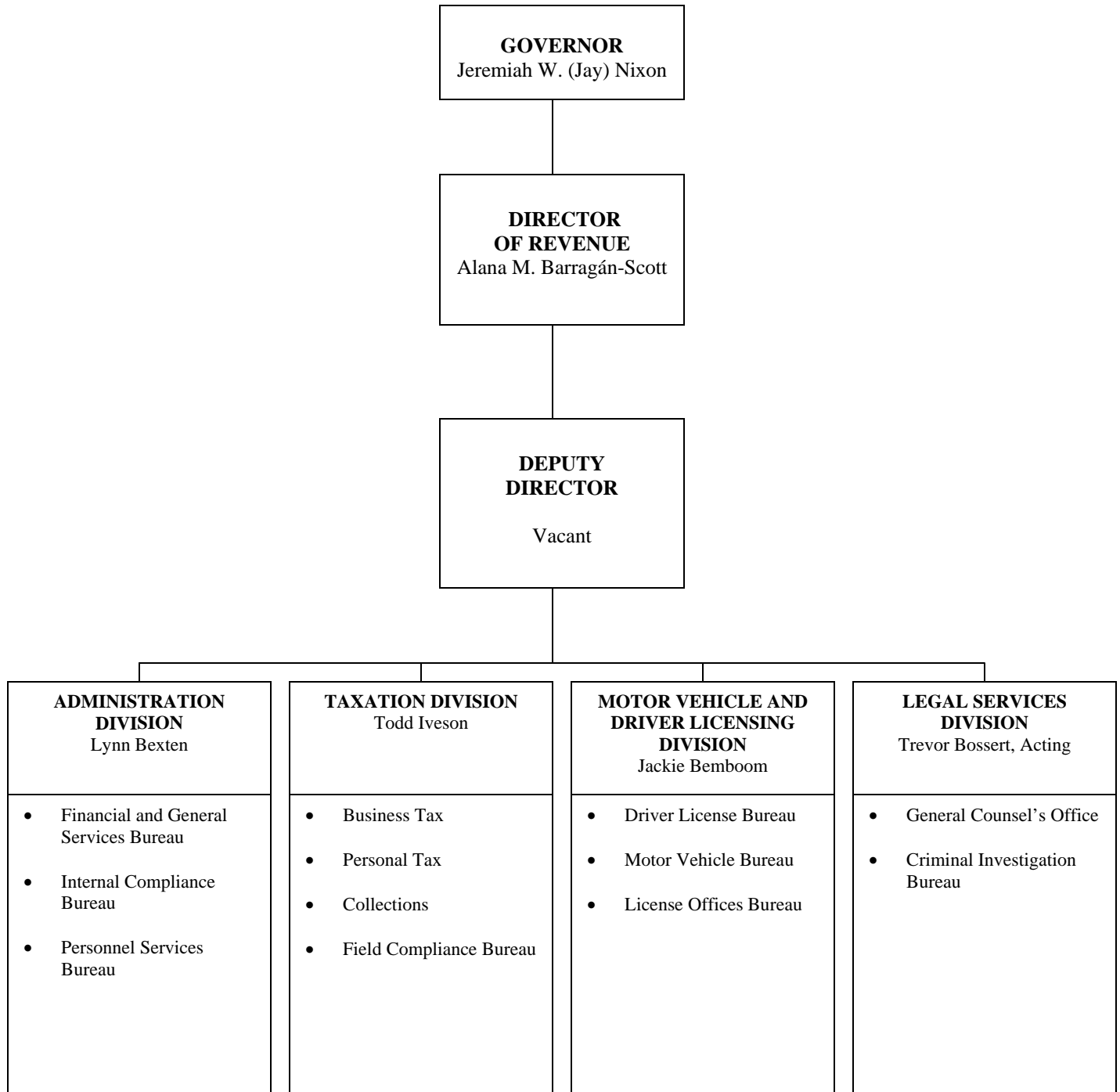
REQUESTS FOR INFORMATION

Questions concerning the information provided in this report or additional financial information should be directed to the Missouri Department of Revenue, Financial and General Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or e-mail DOR.FSB_Management@dor.mo.gov. The report may be viewed online at www.dor.mo.gov.

Organization Chart

Department of Revenue

Organizational Chart



Missouri Department of Revenue

Taxes Administered

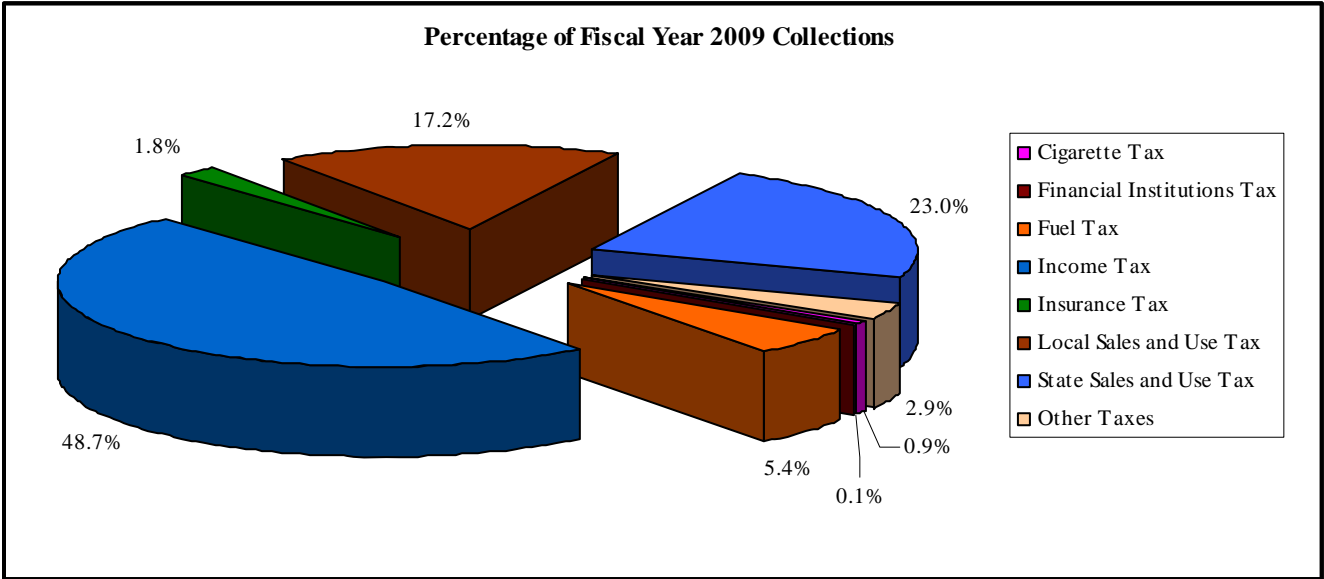
Fiscal Year Ended June 30, 2009

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

	FY09 Amount Collected	FY08 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$113,988,090	\$115,661,014	-1.4 %
Financial Institutions Tax	7,301,231	13,571,410	-46.2
Fuel Tax	717,026,190	742,177,802	-3.4
Income Tax	6,477,641,980	6,732,576,614	-3.8
Insurance Tax	244,499,360	255,299,419	-4.2
Local Sales and Use Tax	2,284,307,264	2,311,806,597	-1.2
State Sales and Use Tax	3,061,095,719	3,266,917,096	-6.3
Other Taxes	388,052,409	362,295,945	7.1
Total Collections	\$13,293,912,243	\$13,800,305,897	-3.7 %



Taxes Administered

CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

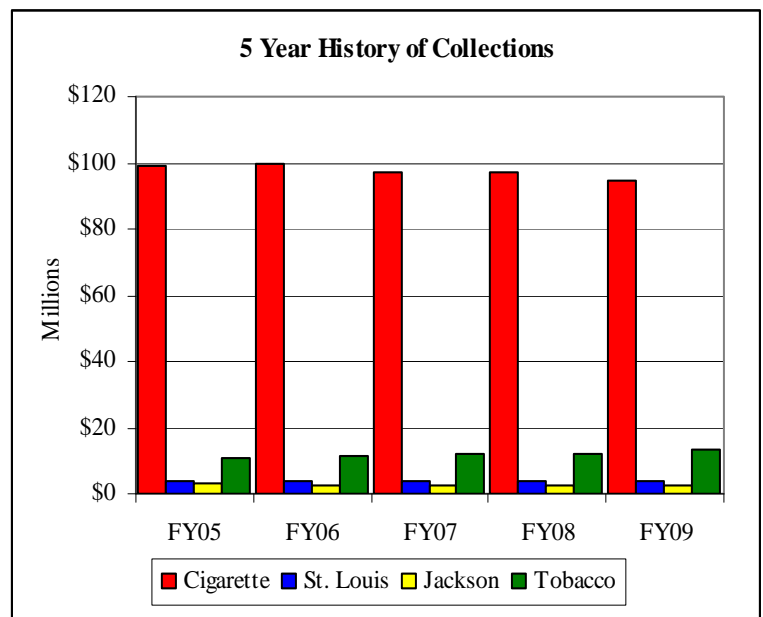
Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

Tax Type	FY09 Amount Collected	Percent Increase/ Decrease from FY08
Cigarette	\$94,799,203	-2.4 %
St. Louis County	3,614,417	-1.3
Jackson County	2,509,277	-4.8
Tobacco Products	13,065,193	7.0
Total Collections	\$113,988,090	-1.4 %



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.

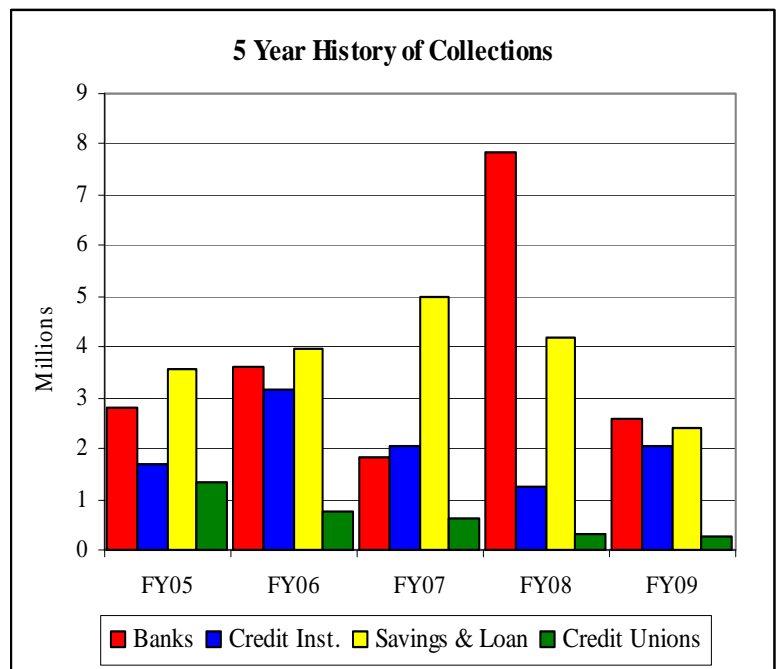
Savings and Loan Associations

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>FY09 Amount Collected</u>	<u>Percent Increase/ Decrease from FY08</u>
Banks	\$2,581,391	-67.0 %
Credit Institutions	2,054,781	64.8
Savings & Loan	2,412,579	-42.4
Credit Unions	252,480	-17.3
<u>Total Collections</u>	<u>\$7,301,231</u>	<u>-46.2 %</u>



Taxes Administered

FUEL TAX

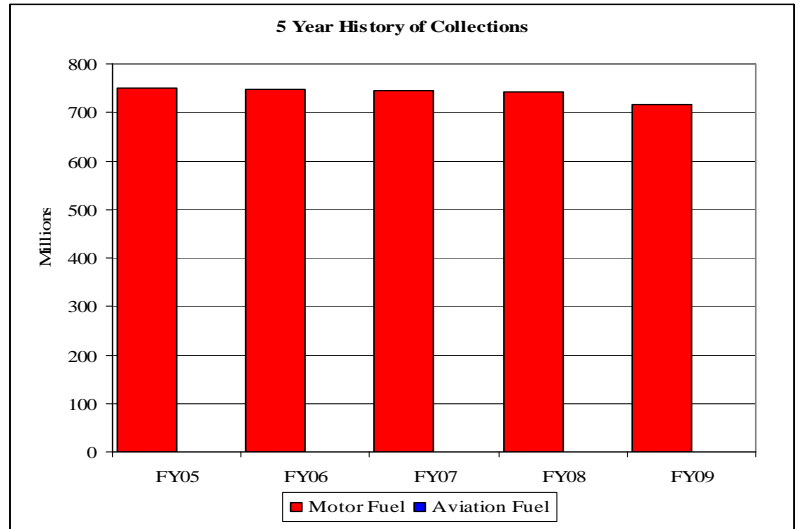
Aviation Fuel

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

<u>Tax Type</u>	<u>FY09 Amount Collected</u>	<u>Percent Increase/ Decrease from FY08</u>
Aviation Fuel	\$254,811	-25.9 %
Motor Fuel	716,771,379	-3.4
<u>Total Collections</u>	<u>\$717,026,190</u>	<u>-3.4 %</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 Tax and Bonds Non-State 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 those funds dedicated to the Missouri Community College Job Training Program Fund as required by Section 178.896, RSMo or the Missouri Community College Job Retention Training Program Fund as required by Section 178.764, RSMo.

Corporation/Franchise

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

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

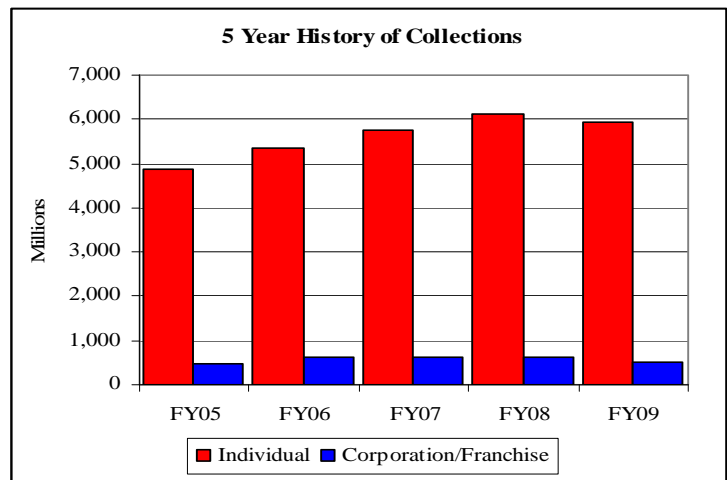
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

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	FY09 Amount Collected	Percent Increase/ Decrease from FY08
Individual		
Declarations	\$744,811,134	-13.4 %
Fiduciary	88,590,981	22.9
Returns	689,282,928	-14.3
Withholding	4,412,412,849	0.9
College Job Training	4,175,591	-4.3
College Job Retention	9,992,850	119.4
Subtotal	\$5,949,266,333	-2.8 %
Corporation/Franchise		
Declarations	\$315,058,765	-16.4 %
Returns	213,316,882	-9.8
Subtotal	\$528,375,647	-13.9 %
Total Collections	\$6,477,641,980	-3.8 %



Taxes Administered

INSURANCE TAX

Captive Insurance

This is a tax on direct premiums received by captive insurance companies. The tax is authorized by Section 379.1326, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is to the General Fund.

Special Purpose Life Reinsurance Captive Tax

This is a tax on direct premiums received by special purpose life reinsurance captive insurance companies. The tax is authorized by Section 379.1412, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is to the General Fund.

Premium Tax (Foreign)

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

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by

<u>Tax Type</u>	<u>FY09 Amount Collected</u>	<u>Percent Increase/ Decrease from FY08</u>
Captive Insurance	\$32,791	-17.2 %
Special Purpose Life	85,682	100.0
Premium (Foreign)	203,680,518	-2.8
Premium (Domestic)	6,681,992	10.9
Surplus Lines	21,974,601	-14.6
Workers Compensation	12,043,776	-13.6
<u>Second Injury</u>	<u>0</u>	<u>-100.0</u>
<u>Total Collections</u>	<u>\$244,499,360</u>	<u>-4.2 %</u>

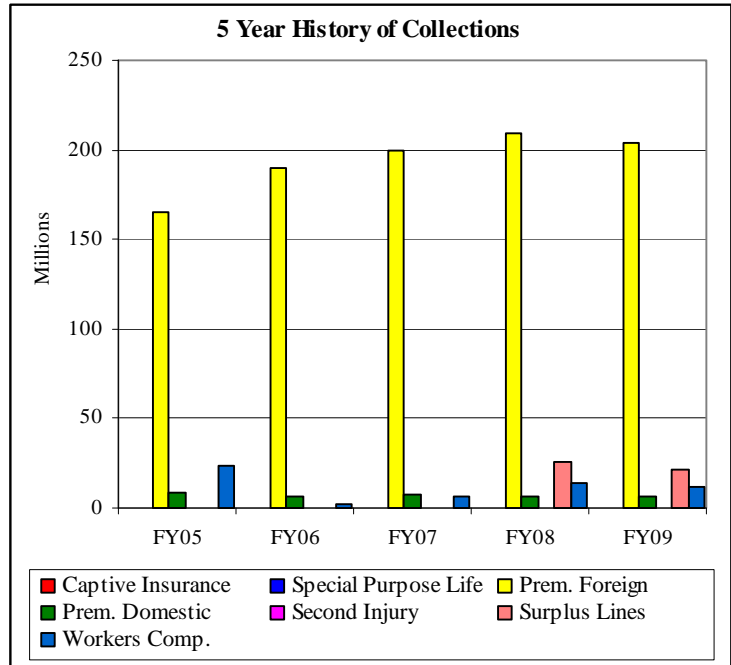
Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County and Other Miscellaneous Non-State Fund to school districts and the General Fund.

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

INSURANCE TAX (continued)

Surplus Lines of Insurance Tax Interest and Penalties

This is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the tax is to the General Fund. Disposition of the interest and penalties is to the State Schools Money Fund. Executive Order 07-06 transferred the collection of the surplus lines tax function from the Missouri Department of Insurance, Financial Institutions, and Professional Registration to the Department of Revenue effective August 28, 2007. Prior to the Executive Order, the Department of Revenue was responsible for the collection of interest and penalties.



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 2008 and .5 percent for calendar year 2009. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

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 Department of Labor and Industrial Relations began collecting the second-injury tax in Fiscal Year 2006. Department of Revenue collections in Fiscal Year 2008 are the result of amended returns.

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

Taxes Administered

LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Various state laws (primarily Chapters 67, 92, and 94 RSMo), authorize local political subdivisions to enact local sales taxes if approved by a specified percentage of the voters. The tax rates vary. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

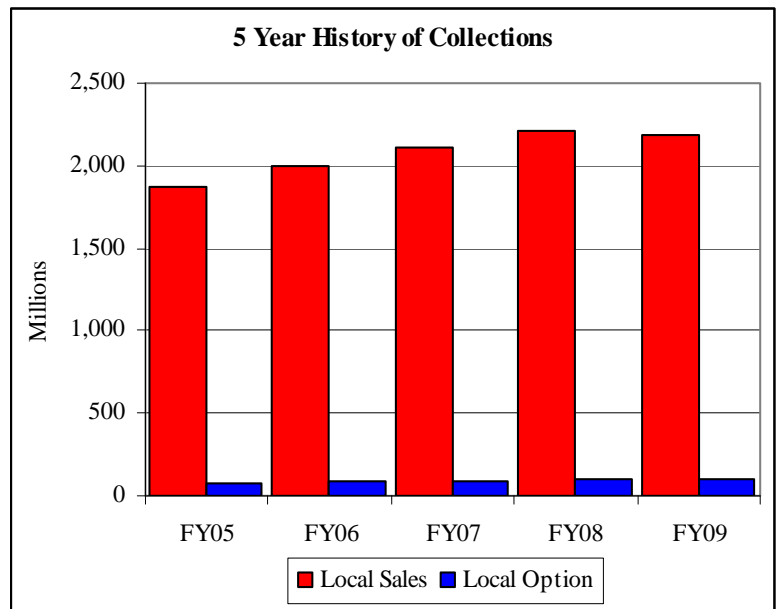
Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

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 ceased collecting the tax with the April 1996 returns. The state General Assembly approved a new local option use tax effective for Fiscal Year 1997 and subsequent fiscal years.

<u>Tax Type</u>	<u>FY09 Amount Collected</u>	<u>Percent Increase/ Decrease from FY08</u>
Local Sales	\$2,189,510,295	-1.0 %
Local Option Use	94,796,786	-4.9
Local Use	183	100.0
<u>Total Collections</u>	<u>\$2,284,307,264</u>	<u>-1.2 %</u>



STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

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

General Use Tax

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

Aviation Jet Fuel Sales Tax

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

Conservation Sales and Use Tax

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

Education Sales and Use Tax

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

<u>Tax Type</u>	<u>FY09 Amount Collected</u>	<u>Percent Increase/ Decrease from FY08</u>
General	\$1,882,210,460	-4.6 %
Aviation Jet Fuel	4,777,063	-35.6
Conservation		
State Sales and Use	88,133,909	-4.7
Motor Vehicle Sales	8,437,309	-19.6
Education		
State Sales and Use	701,560,346	-4.7
Motor Vehicle Sales	53,691,348	-20.5
Highway Use	56,540,462	-15.7
Parks and Soils		
State Sales and Use	70,505,315	-4.7
Motor Vehicle Sales	6,749,859	-19.6
Vehicle	188,489,648	-18.0
<u>Total Collections</u>	<u>\$3,061,095,719</u>	<u>-6.3 %</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 (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to cities and counties.

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

Taxes Administered

STATE SALES AND USE TAX (continued)

Highway Use Tax

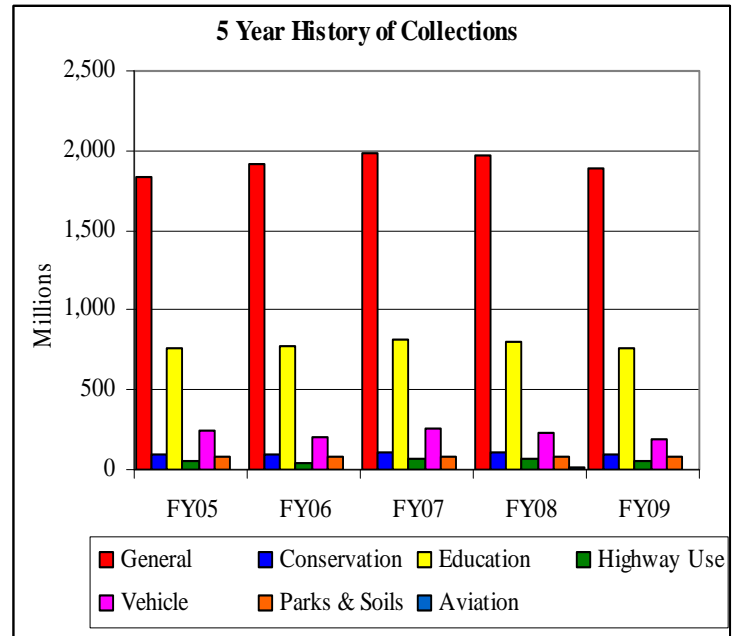
This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (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 Tax and Bonds Non-State Fund (25 percent), which distributes its portion to cities and counties.

Parks, Soils, and Water Sales and Use Tax

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

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Prior to July 1, 2005, disposition of the tax was 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds were 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 distributed its portion to cities and counties. Due to the passage of Constitutional Amendment 3, beginning in Fiscal Year 2006,



the portion that was deposited to the General Fund was deposited to the State Road Bond Fund in 25 percent increments. In Fiscal Year 2009, 100 percent of the proceeds that were previously deposited to the General Fund were deposited to the State Road Bond Fund. Also beginning in Fiscal Year 2006, the allocation between funds dedicated for highway and transportation use is the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which continues 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 99 percent to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state and 1 percent to the General Fund. Seventy percent of the counties share is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the county private car tax is transferred to the Blind Pension Fund.

Tax Type	FY09 Amount Collected	Percent Increase/Decrease from FY08
County Private Car	\$3,782,700	-8.9 %
Estate	3,068,343	-11.1
Gaming Receipts	351,191,915	7.8
Property	30,009,451	3.7
Total Collections	\$388,052,409	7.1 %

Estate Tax

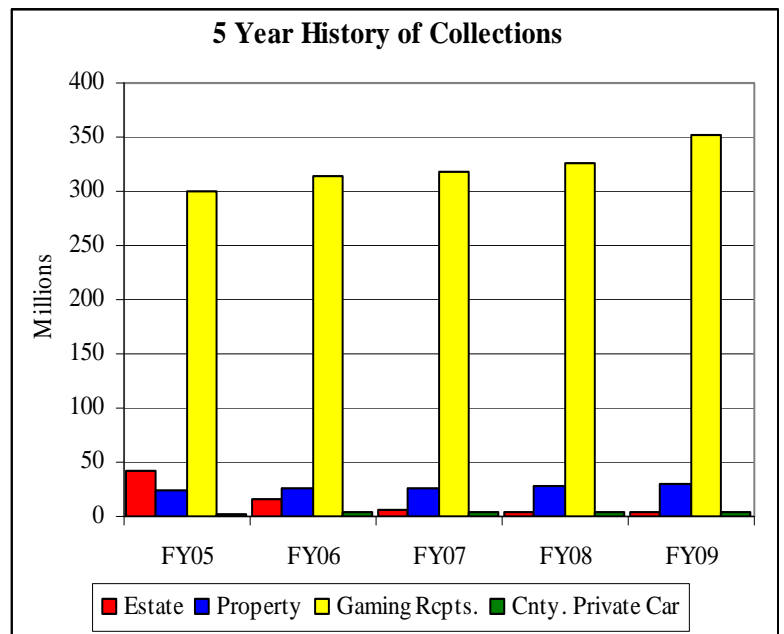
This is a tax equal to the maximum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

Gaming Gross Receipts Tax

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

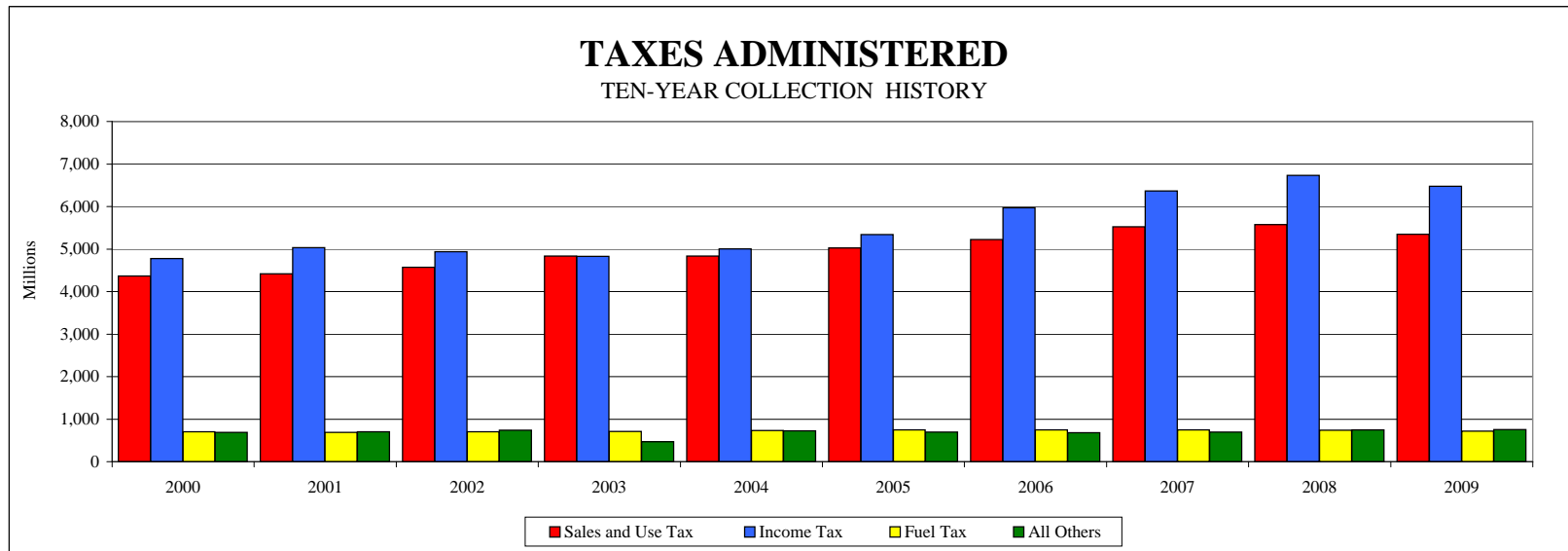
Property Tax

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.



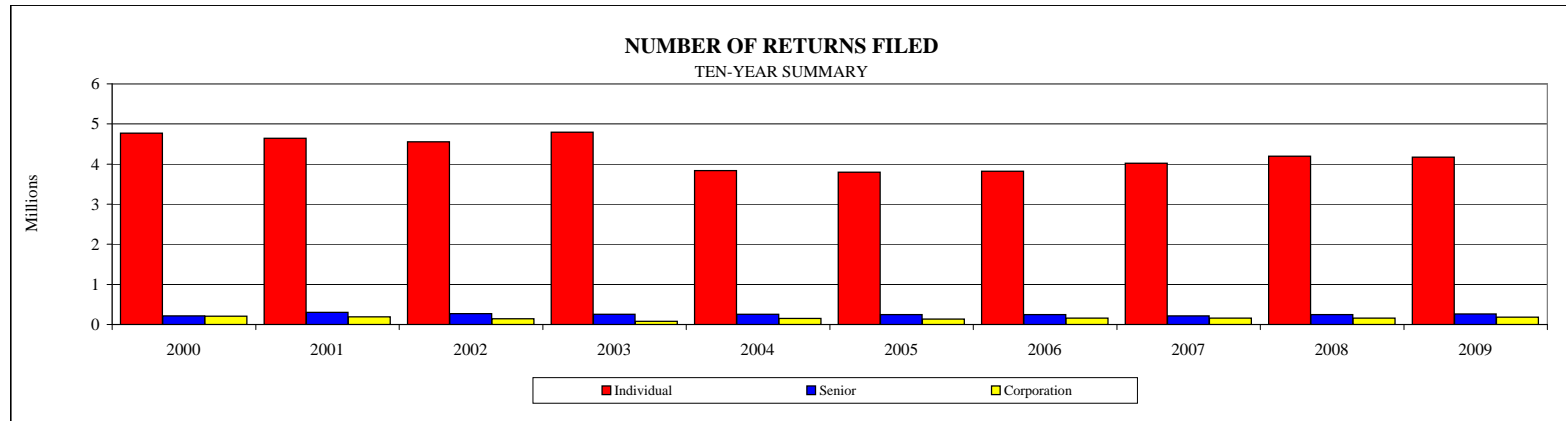
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2000 - 2009)**

TAX	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Cigarette Tax	\$ 113,988,090	115,661,014	115,394,219	118,205,378	117,161,445	116,753,263	115,285,370	113,827,189	115,390,098	119,608,106
Financial Institutions Tax	7,301,231	13,571,410	9,544,007	11,514,082	9,424,461	11,762,422	12,606,377	11,842,756	11,665,071	13,279,856
Fuel Tax	717,026,190	742,177,802	744,154,322	746,887,976	749,671,062	734,484,865	712,224,732	700,688,034	690,733,310	706,086,703
Income Tax	6,477,641,980	6,732,576,614	6,368,529,819	5,967,348,281	5,340,305,448	5,000,523,996	4,829,865,265	4,940,485,270	5,032,357,668	4,779,317,518
Insurance Tax	244,499,360	255,299,419	213,639,116	197,876,471	198,207,995	214,913,160	215,542,262	208,704,183	188,543,740	207,073,594
Local Sales and Use Tax	2,284,307,264	2,311,806,597	2,206,008,170	2,085,801,191	1,951,263,073	1,845,810,719	1,737,930,108	1,693,645,832	1,595,547,370	1,557,778,588
State Sales and Use Tax	3,061,095,719	3,266,917,096	3,317,153,244	3,134,827,683	3,075,820,029	2,990,126,281	2,857,287,766	2,875,985,621	2,820,905,536	2,805,480,819
Other Taxes	388,052,409	362,295,945	354,114,033	356,781,685	368,655,879	379,916,650	365,871,796	402,040,699	387,776,547	349,371,560
Total Tax Collections	\$ <u>13,293,912,243</u>	<u>13,800,305,897</u>	<u>13,328,536,930</u>	<u>12,619,242,747</u>	<u>11,810,509,392</u>	<u>11,294,291,356</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>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2000 - 2009)**

TRANSACTION TYPE	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,019,358	3,080,945	2,973,095	2,858,736	2,857,809	2,829,031	3,555,011	3,346,033	3,377,662	3,413,134
Amount of Refunds	\$1,038,077,358	\$885,277,959	\$790,170,940	\$757,506,613	\$750,352,003	\$755,452,424	\$755,619,020	\$693,200,705	\$599,717,549	\$595,291,915
WITHHOLDING:										
Number Filed	1,100,579	1,057,508	1,000,872	924,096	911,209	960,715	1,197,834	1,154,980	1,210,791	1,302,759
Amount of Refunds	\$12,500,266	\$8,873,329	\$10,761,684	\$4,393,804	\$3,486,035	\$5,047,283	\$13,335,560	\$9,305,759	\$5,666,488	\$8,299,945
FIDUCIARY:										
Number Filed	49,764	54,648	49,159	41,580	32,771	49,565	43,694	55,568	55,568	52,750
Amount of Refunds	\$8,619,490	\$5,911,391	\$7,923,097	\$11,258,098	\$2,741,550	\$3,039,569	\$3,034,278	\$3,640,106	\$1,279,148	\$1,181,538
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	259,876	246,713	213,915	243,750	251,292	254,641	257,336	272,578	305,400	216,072
Amount of Refunds	\$118,573,853	\$100,164,994	\$93,118,747	\$96,092,375	\$99,597,933	\$95,761,841	\$100,917,481	\$149,587,723	\$177,433,230	\$56,834,420
CORPORATION RETURNS:										
Number Filed	183,792	157,819	159,234	156,008	138,294	147,859	80,747	141,805	191,863	208,238
Amount of Refunds	\$164,040,814	\$150,611,603	\$172,367,321	\$195,724,137	\$145,011,199	\$116,499,019	\$172,195,167	\$159,538,206	\$138,363,773	\$189,525,763
TOTAL (Memorandum Only):										
Number Filed (all types)	4,613,369	4,597,633	4,396,275	4,224,170	4,191,375	4,241,811	5,134,622	4,970,964	5,141,284	5,192,953
Amount of Refunds (all types)	\$1,341,811,781	\$1,150,839,276	\$1,074,341,789	\$1,064,975,027	\$1,001,188,720	\$975,800,136	\$1,045,101,506	\$1,015,272,499	\$922,460,188	\$851,133,581



Missouri Department of Revenue

Fees Administered

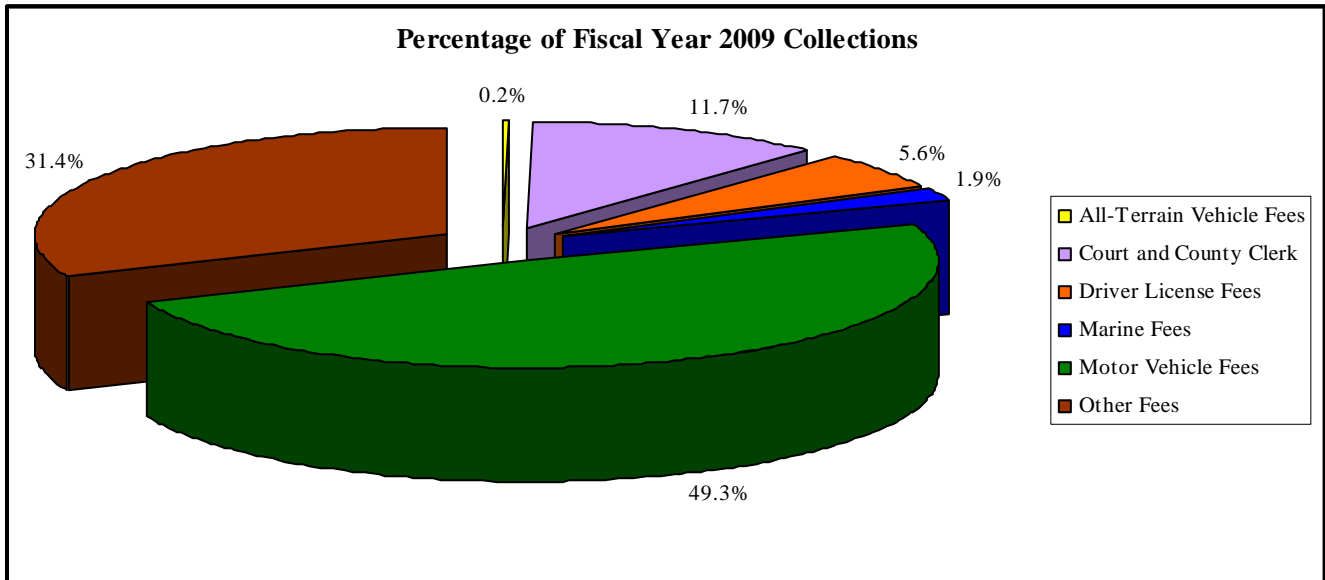
Fiscal Year Ended June 30, 2009

The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2009 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



SUMMARY OF FEES ADMINISTERED

	FY09 Amount Collected	FY08 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$945,853	\$1,341,082	-29.5 %
Court and County Clerk and Recorder Fees	48,741,709	47,879,900	1.8
Driver License Fees	23,262,328	19,963,967	16.5
Marine Fees	7,754,578	7,862,498	-1.4
Motor Vehicle Fees	205,382,419	204,013,726	0.7
Other Fees	130,846,007	137,946,452	-5.1
Total Collections	\$416,932,894	\$419,007,625	-0.5 %



Fees Administered

ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

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

Grade Crossing Safety Fee

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

Registration/Decal Fee

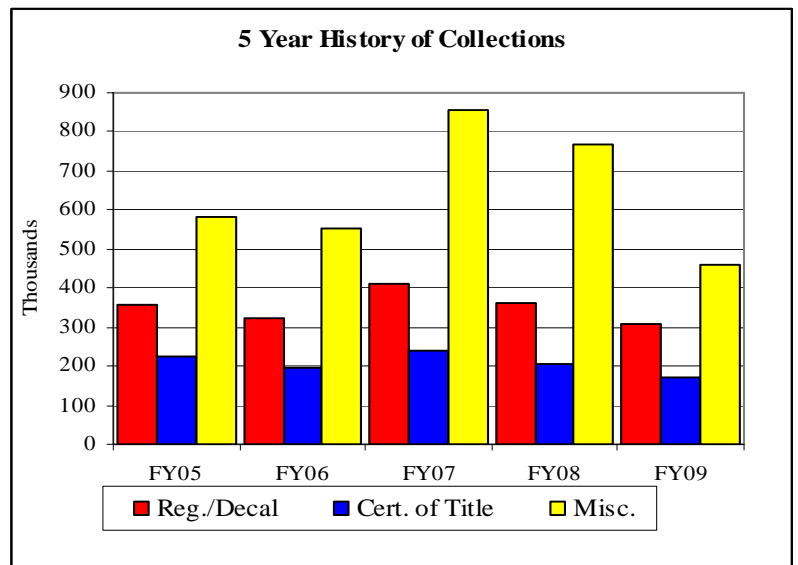
This is a fee imposed for the registration of all-terrain vehicles. The registration is valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees/Penalties

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

Fee Type	Rate	FY09 Amount Collected	Percent Increase/ Decrease from FY08
Certificate of Title	Variable	\$170,668	-16.8 %
Grade Crossing	\$0.25	7,261	-14.8
Reg./Decal	10.00	308,475	-14.7
Misc./Penalties	Variable	459,449	-40.0
Total Collections		\$945,853	-29.5 %

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 Victims' Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Fund Descriptions, pages 86 and 92, for the respective authorizations and assessment amounts.

Deputy Sheriff Salary Supplementation

This is a fee collected by sheriffs for service of any summons, writ, subpoena, or other order of the court. The fee is authorized by Section 57.280, RSMo. Disposition of the fee is to the Deputy Sheriff Salary Supplementation Fund.

DNA Profiling Analysis Fee

This is an additional surcharge collected by court clerks in felony or misdemeanor cases.

The fee is authorized by Section 488.5050, RSMo. Disposition of the fee is to the DNA Profiling Analysis Fund.

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.

Fees Administered

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

Missouri CASA (Court Appointed Special Advocate) Fee	<u>Fee Type</u>	<u>Rate</u>	<u>FY09 Amount Collected</u>	<u>Percent Increase/ Decrease from FY08</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	\$3,049,594	-16.9 %
	Circuit Clerk	Variable	10,562,592	7.9
	Court Automation	\$7.00	5,867,490	3.3
Motorcycle Safety Fee				
This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.	Crime Victims'	Variable	11,450,529	0.0
	Deputy Sheriff	10.00	1,878,287	100.0
	DNA Profiling	15.00/30.00	1,460,331	-1.2
Prosecuting Attorney Fees				
This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. Disposition of the fee is 50 percent to the Missouri Office of Prosecution Services Fund and 50 percent to the county treasurers.	Domestic Relations	3.00	228,127	0.7
	Drug Test Lab	Variable	382,616	10.3
	Head Injury	2.00	765,206	3.4
Putative Father Registry Fee				
This is a fee collected by courts for a petition for adoption. The fee is authorized by Section 453.020 RSMo. Disposition of the fee is to the Putative Father Registry Fund.	Indep. Living Center	0.50	383,481	3.2
	Merchant License	5.00	7,081	-3.7
	Missouri CASA	2.00	80,570	-1.5
	Motorcycle	2.75 to 20.00	382,695	3.5
	Pros. Attorney	0.50	666,682	-8.1
	Putative Father	50.00	119,494	0.0
	Recorders	Variable	9,580,904	-10.6
	School Building	Variable	1,109,761	-19.2
	<u>Spinal Cord Injury</u>	<u>2.00</u>	<u>766,269</u>	<u>3.4</u>
Total Collections			<u>\$48,741,709</u>	<u>1.8 %</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.

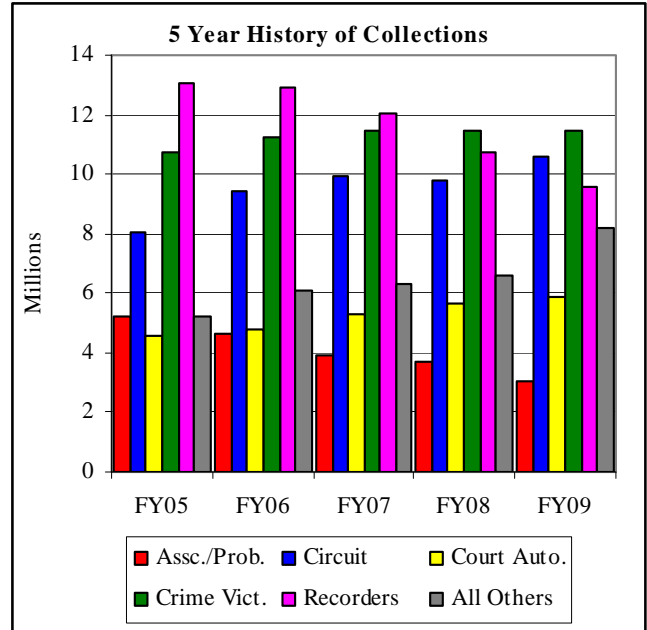
The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.

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 County and Other Miscellaneous Non-State Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document and disburses the funds to qualifying counties. The collecting county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

School Building Revolving Forfeitures

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



annually transmit them to the Missouri Department of Revenue.

Spinal Cord Injury Fee

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

Fees Administered

DRIVER LICENSE FEES

Commercial Driver License (CDL) Road/Written Test Fee

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

Driver License Issuance and Renewal Fees

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

Identification Card (ID) Fee

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

Fee Type	Rate*	FY09 Amount Collected	Percent Increase/ Decrease from FY08
CDL	\$25.00	\$859,430	-7.9 %
Driver License			
Operator	7.50/15.00	12,186,092	23.3
Chauffeur	15.00/30.00	2,404,605	27.0
Commercial	20.00/40.00	2,485,626	12.2
Motorcycle	7.50/15.00	1,500	-13.3
ID Card	3.00/6.00	1,382,427	11.1
Instruction Permit	Variable	241,756	0.0
Organ Donor	1.00	147,719	11.7
Processing	Variable	28,222	27.5
Reinstatement	Variable	3,336,756	3.8
Miscellaneous	Variable	188,195	1.9
Total Collections		\$23,262,328	16.5 %

**Effective July 1, 2000, six year driver/non-driver licenses are available for specified age groups. 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 Sections 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Organ Donor Contribution

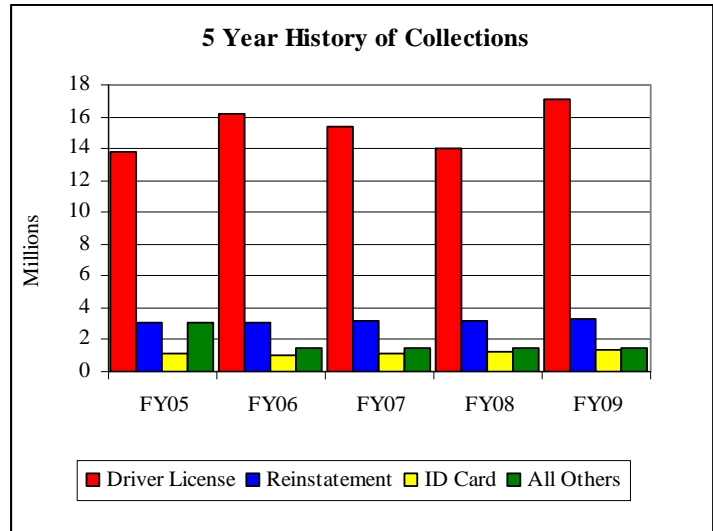
This is a voluntary contribution to promote the Organ Donor Program. Applicants for a driver license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program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

Processing Fee

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

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75



percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Miscellaneous Fees

This includes donations to the Blindness Education, Screening, and Treatment Fund. It also includes such fees as document certification fees and fax fees. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Fees Administered

MARINE FEES

Certificate of Title Fee

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

Processing Fee

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

Registration/Decal Fee

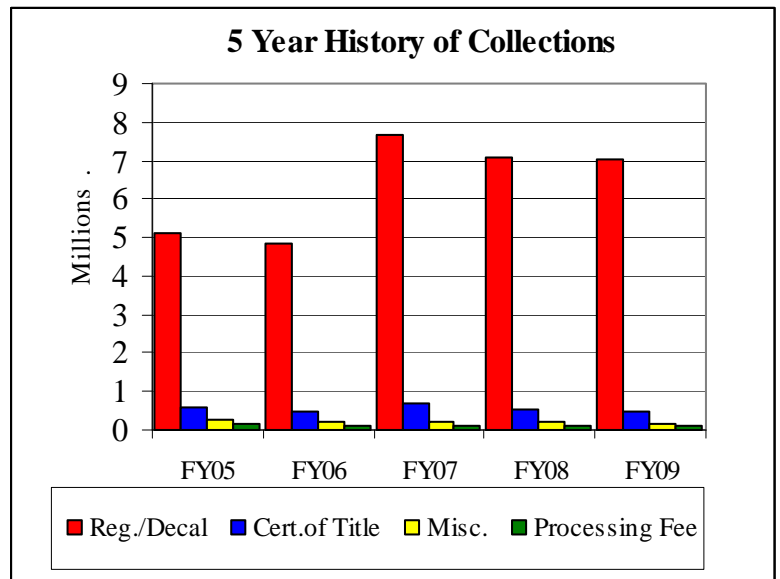
This is a fee imposed every third year on the owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Motor Vehicle Bureau confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is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

Miscellaneous Fees

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

Fee Type	Rate	FY09 Amount Collected	Percent Increase/ Decrease from FY08
Certificate of Title	Variable	\$487,019	-3.9 %
Processing Fee*	Variable	87,961	7.2
Reg./Decal	Variable	7,010,776	-0.9
Miscellaneous	Variable	168,822	-16.4
Total Collections		\$7,754,578	-1.4 %

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



MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

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

Antiterrorism Contribution

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

Blindness Education, Screening, and Treatment Contribution

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

Certificate of Title Fee

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

Fee Type	Rate	FY09 Amount Collected	Percent Increase/ Decrease from FY08
Alt. Fuel Decal	Variable	\$96,902	-1.4 %
Antiterrorism	\$15.00	3,507	-11.8
Blindness Ed.	1.00	125,363	26.5
Certificate of Title	8.50	15,279,749	-7.8
Children's Trust	25.00	171,728	-17.6
Duplicate Plate	8.50	245,226	26.3
Grade Cross	0.25	1,388,299	13.0
License Transfer	2.00	480,402	-24.4
MV Trip Permit	Variable	1,064,003	-71.0
Plate Reissuance	Variable	8,765,362	1,914.5
Plate Reservation	15.00	2,399,805	-5.2
Processing	Variable	2,131,104	-17.9
Registration	Variable	154,153,159	1.0
Renewal Penalty	5.00	2,219,425	-6.5
Specialty Plate	5,000.00	15,026	-24.3
Title Penalty	Variable	15,427,298	-13.0
World War II	10.00	24,196	-2.3
Misc.	Variable	1,391,865	-52.1
Total Collections		\$205,382,419	0.7 %

State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

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

Fees Administered

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

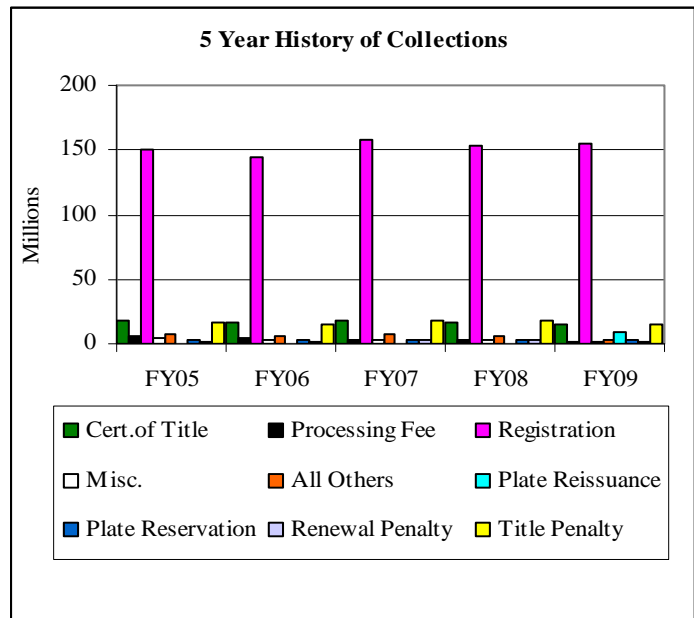
This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which 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.

License Transfer Fee

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



Motor Vehicle 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 Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Plate Reissuance Fee

This is a fee imposed for the replacement of license plates. The fee is authorized by Section 301.130, RSMo. Disposition of the extra fee for the new design replacement and the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

See next page for descriptions of additional fee types.

MOTOR VEHICLE FEES (continued)

Plate Reservation Fee

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

Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Specialty Plate

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

Processing Fee

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

Title Penalty Fee

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

Registration Fee

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

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 Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Renewal Penalty Fee

This is a penalty fee of \$5 and is to be paid on all delinquent registrations. This fee is authorized by Section 301.050, RSMo. Disposition of the original fee is to State Highways and Transportation Department

Fees Administered

OTHER FEES

	<u>Fee Type</u>	<u>Rate</u>	<u>FY09 Amount Collected</u>	<u>Percent Increase/ Decrease from FY08</u>
Battery Fee				
This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee is 96 percent to the Hazardous Waste Fund and 4 percent to the General Fund.	Battery	\$0.50	\$717,894	-10.5 %
	Boll Weevil	Variable	1,561,300	-67.1
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 Record Check	Variable	93,123	-14.1
	Gaming	2.00	104,464,700	3.5
	MV Commission	Variable	967,127	-5.7
	Petroleum	Variable	2,421,394	-4.3
	Publication	Variable	3,059,683	58.3
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.	Rural Electric	10.00	480	-2.0
	Storage Tank	100.00	15,360,359	-34.9
	Tire	0.50	2,172,737	-5.0
	Tobacco	100.00	27,210	5.0
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.	Total			
	Collections		<u>\$130,846,007</u>	<u>-5.1 %</u>

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.

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.

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 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

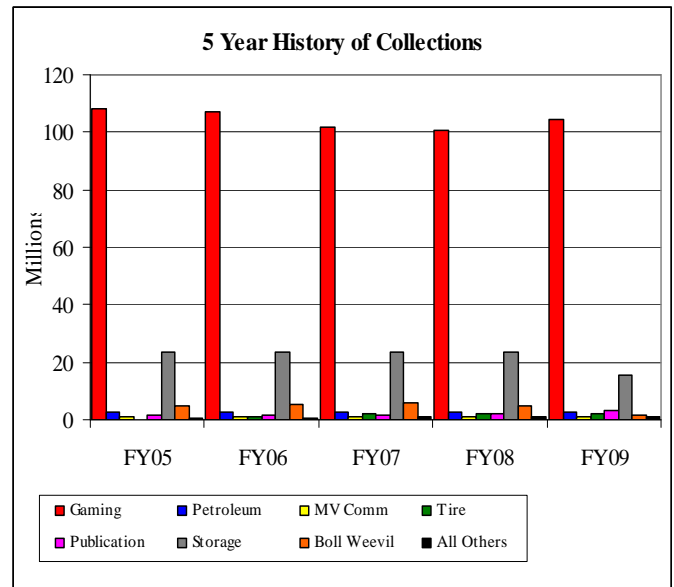
This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

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, and was reinstated by the General Assembly effective 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 Moneys Fund.



**DEPARTMENT OF REVENUE
DRIVER LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2005 - 2009)**

	Fiscal Year				
	2009	2008	2007	2006	2005
Licenses Issued					
Operator	1,079,742	907,509	1,007,236	1,028,516	922,434
Chauffeur	94,145	74,560	75,002	87,906	71,936
Commercial	71,327	63,781	65,923	77,922	63,176
Motorcycle	128	138	164	159	123
Identification Cards	235,482	208,713	195,986	167,325	195,203
Instruction Permits	184,915	175,352	167,670	163,263	169,412
Organ Donor	79,909	73,895	97,998	86,659	114,252
Record Searches	906,207	873,904	857,530	801,508	850,456
Reinstatements	91,308	88,731	85,780	82,572	84,661
Miscellaneous					
License Applications	35,555	66,900	72,414	68,782	61,929
School Bus Permits (a)					6,451
Certified Records	3,959	4,957	5,702	5,454	4,487
Address Changes	27,781	25,093	24,905	22,397	28,521
Branch Processing Fees (b)	6,107	4,846	4,593	4,002	357,036
Other	220,198	206,000	221,351	216,817	265,178
Total Driver License Transactions	<u>3,036,763</u>	<u>2,774,379</u>	<u>2,882,254</u>	<u>2,813,282</u>	<u>3,195,255</u>
Percent Increase/Decrease from Prior Year	<u>9.46%</u>	<u>-3.74%</u>	<u>2.45%</u>	<u>-11.95%</u>	<u>4.40%</u>

(a) The Missouri Department of Revenue discontinued issuing school bus permits in Fiscal Year 2006.

A school bus endorsement is added to the driver license after proper testing per Section 302.272, RSMo.

(b) Branch Processing Fees decreased due to the conversion of state-run branch offices to contract agent offices.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2005 - 2009)**

	Fiscal Year				
	2009	2008	2007	2006	2005
Vehicle Registration					
Passenger	4,220,052	3,355,207	3,464,180	3,143,832	3,336,448
Trucks	1,424,935	1,416,886	1,485,238	1,376,292	1,446,183
Buses	13,578	12,520	13,139	11,906	12,315
Motorcycles	153,596	140,063	142,718	110,349	112,524
Trailers	333,641	326,600	359,972	329,307	333,409
Recreational Vehicles	18,264	18,202	21,301	18,449	21,674
Replacement Plates/Tabs	62,301	75,346	81,953	73,026	85,064
Miscellaneous	215	1,020	9,094	16,755	17,001
Titles					
Original	1,495,048	1,638,160	1,809,046	1,525,432	1,703,780
Lienholder	543,266	645,800	650,127	631,518	743,073
Duplicate	121,094	128,303	130,280	106,149	106,005
Salvage	49,986	48,522	67,052	60,765	67,820
Repossessed	54,352	54,435	50,105	47,546	43,904
Quick Title Fee	117,705	133,077	228,963	315,310	308,766
Miscellaneous	15,023	16,578	19,838	18,891	21,927
Temporary Permits		431,107	537,519	546,496	555,668
Miscellaneous					
License Transfers	240,788	320,247	366,488	303,844	366,689
Code L	42	57	162	450	15,025
Plate Reservations	161,338	169,869	175,630	160,794	171,059
Dealer Plates	72,288	75,197	81,414	81,500	81,743
Record Searches	63,639	73,494	12,986	19,028	45,203
Penalty Fees	660,815	723,215	744,335	623,016	633,293
Disabled Placards	108,694	271,390	235,159	206,652	555,663
Internet Record Search /Inquiry					
Fees	348,921	428,000	401,585	380,764	246,953
Branch Processing Fees (a)	827,260	982,282	982,905	922,357	2,136,564
Reissuance Fee	6,305,662				
Other		493,663	118,895	275,607	81,466
Total Motor Vehicle Transactions	<u>17,412,503</u>	<u>11,979,240</u>	<u>12,190,084</u>	<u>11,306,035</u>	<u>13,249,219</u>
Percent Increase/Decrease from Prior Year	<u>45.36%</u>	<u>-1.73%</u>	<u>7.82%</u>	<u>-14.67%</u>	<u>2.66%</u>

(a) Branch Processing Fees decreased due to the conversion of state-run branch offices to contract agent offices.

**DEPARTMENT OF REVENUE
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2005 - 2009)**

	Fiscal Year				
	2009	2008	2007	2006	2005
Marine Titles					
Watercraft Original Title	67,358	62,857	60,522	41,075	51,371
Watercraft Duplicate Title	294	1,046	2,985	2,713	2,805
Outboard Motor Original Title	2,061	7,822	32,376	27,427	32,792
Outboard Motor Duplicate Title	110	488	1,400	1,278	1,388
Other	3,662	2,976	4,328	4,579	4,794
Marine Registrations					
Watercraft/Motorboat Decals	106,918	102,745	133,985	89,043	115,162
Outboard Motor Decals	19,822	21,887	30,465	22,759	27,801
Documented Vessels	2,588	6,883	4,931	5,552	5,246
Miscellaneous					
Replacement Decals	2,189	2,639	2,160	1,134	1,565
Dealer Registrations	25	2,459	3,070	3,151	3,226
Watercraft Numbers	8,045	10,650	17,783	14,294	18,512
Title Penalties	6,766	8,070	7,048	5,216	5,853
Boat Identification Plates	251	290	435	404	607
Other	1,164	1,070	246	197	203
Total Marine Transactions	221,253	231,882	301,734	218,822	271,325
Percent Increase/Decrease from Prior Year	-4.58%	-23.15%	37.89%	-19.35%	0.21%

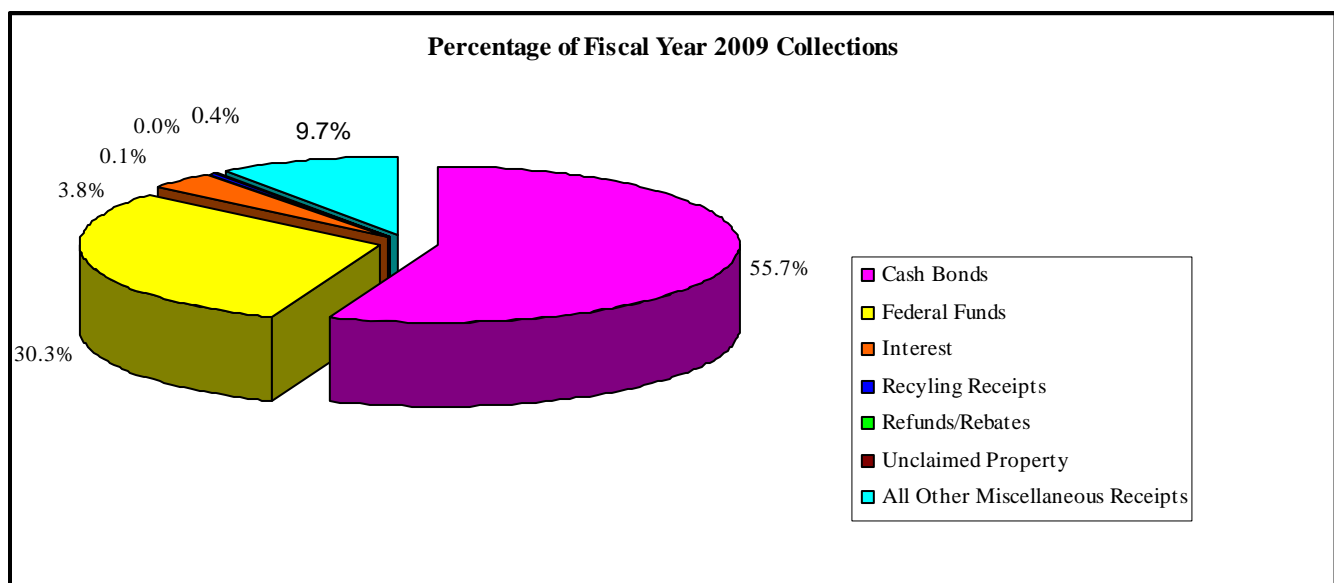
**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2005 - 2009)**

	Fiscal Year				
	2009	2008	2007	2006	2005
Titles	20,112	23,956	28,546	23,952	27,210
Registration/Decals	30,105	35,308	39,962	31,479	34,914
Miscellaneous	4,838	7,405	8,398	6,509	7,651
Total All-Terrain Vehicle Transactions	55,055	66,669	76,906	61,940	69,775
Percent Increase/Decrease from Prior Year	-17.42%	-13.31%	24.16%	-11.23%	0.62%

SUMMARY OF OTHER RECEIPTS

	FY09 Amount Collected	FY08 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$7,110,689	\$7,677,780	-7.4 %
Federal Funds	3,860,595	4,948,838	-22.0
Interest	484,862	1,238,391	-60.8
Recycling Receipts	10,910	17,361	-37.2
Refunds/Rebates	5,312	25,758	-79.4
Unclaimed Property	46,667	143,149	-67.4
All Other Miscellaneous Receipts	1,236,372	1,900,896	-35.0
Total Other Receipts	\$12,755,407	\$15,952,173	-20.0 %

All Other Miscellaneous Receipts includes cancelled checks of \$1.2 million and \$1.8 million in Fiscal Years 2009 and 2008 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2009

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 2009**

<u>Description</u>	<u>Bankruptcy Clearing</u>	<u>Cigarette and Tobacco Tax and Bond</u>	<u>Compliance Clearing</u>	<u>County and Other Miscellaneous</u>	<u>Dept of Agriculture Non-State</u>	<u>Family Support Trust</u>	<u>Financial Institution Tax</u>
Collections							
Collections	\$ 1,905,131	18,382,489	32,461,913	6,342,307	16,047,539	2,305,008,160	24,588,671
Interest	274	4,694	69,476	114,772	4,248	19,857	339,200
Total Collections	<u>\$ 1,905,405</u>	<u>18,387,183</u>	<u>32,531,389</u>	<u>6,457,079</u>	<u>16,051,787</u>	<u>2,305,028,017</u>	<u>24,927,871</u>
Disbursements							
Political Subdivisions	\$	6,071,896		6,226,330	15,757,340		22,931,705
General Revenue	1,419,358	61,332	11,837,028	37,802			8,259,089
Other State Funds		12,243,903		22,454	15,612		
Refunds to Taxpayers		81,319		89,811	122,963		1,325,322
Transfers to Other Non-State Funds	532,352		19,703,615				
Protested Taxes and Interest							
Other Entities						2,307,229,167	
Total Disbursements	<u>\$ 1,951,710</u>	<u>18,458,450</u>	<u>31,540,643</u>	<u>6,376,397</u>	<u>15,895,915</u>	<u>2,307,229,167</u>	<u>32,516,116</u>
Collections Over (Under) Disbursements	\$ (46,305)	(71,267)	990,746	80,682	155,872	(2,201,150)	(7,588,245)
Beginning Balance July 1, 2008	63,470	843,286	9,535,907	15,199,093	837,240	13,780,918	47,927,222
Ending Total Assets	<u>\$ 17,165</u>	<u>772,019</u>	<u>10,526,653</u>	<u>15,279,775</u>	<u>993,112</u>	<u>11,579,768</u>	<u>40,338,977</u>

**DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE
CASH BASIS
FISCAL YEAR 2009**

<u>Description</u>	<u>Motor Fuel Tax and Bond</u>	<u>Motor Vehicle Local Sales Tax</u>	<u>Riverboat Gaming Taxes and Fees</u>	<u>Sales and Use Non-State Tax</u>	<u>Total</u>
Collections					
Collections	\$ 240,741,362	720,940,040	455,656,615	2,269,502,430	2,404,736,210
Interest	56,936	14,579	41,121	877,584	552,521
Total Collections	<u>\$ 240,798,298</u>	<u>720,954,619</u>	<u>455,697,736</u>	<u>2,270,380,014</u>	<u>2,405,288,731</u>
Disbursements					
Political Subdivisions	\$ 241,142,619		87,361,177	2,270,286,707	50,987,271
General Revenue		13,826,523		22,932,190	21,614,609
Other State Funds	249,965	461,064,135	368,315,875		12,281,969
Refunds to Taxpayers	7,146	1,361,895			1,619,415
Transfers to Other Non-State Funds		231,434,233			20,235,967
Protested Taxes and Interest				386,078	0
Other Entities					2,307,229,167
Total Disbursements	<u>\$ 241,399,730</u>	<u>707,686,786</u>	<u>455,677,052</u>	<u>2,293,604,975</u>	<u>2,413,968,398</u>
Collections Over (Under) Disbursements	\$ (601,432)	13,267,833	20,684	(23,224,961)	(8,679,667)
Beginning Balance July 1, 2008	21,078,549	3,386,793	6,651,153	235,647,204	88,187,136
Ending Total Assets	<u><u>\$ 20,477,117</u></u>	<u><u>16,654,626</u></u>	<u><u>6,671,837</u></u>	<u><u>212,422,243</u></u>	<u><u>79,507,469</u></u>

The MoDOT Non-State Fund is included in the Non-Appropriated Funds Sources and Application on page 106.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2009

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



**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2009**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$	9,081		124,120	581,009	2,561,154		45,070	3,320,434
Andrew County		9,240		17,474	641,571	1,604,068	118,319		2,390,672
Atchison County		21,918		22,169	537,885	1,128,185	336,658		2,046,815
Audrain County		72,275		56,586	778,605	4,281,328		41,035	5,229,829
Barry County		34,251		72,902	1,161,010	4,542,279			5,810,442
Barton County		56,957		5,250	634,100	1,018,191		49,609	1,764,107
Bates County		57,941		15,817	848,270	1,354,773	134,816	43,723	2,455,340
Benton County		18,702		2,823	711,554	2,197,535	84,948		3,015,562
Bollinger County				4,834	506,898	940,861		47,350	1,499,943
Boone County		15,991	12,016	192,111	1,520,513	30,059,385			31,800,016
Buchanan County		31,531		239,340	567,081	13,529,407		13,687	14,381,046
Butler County		40,966		47,006	1,139,276	5,705,467		32,869	6,965,584
Caldwell County		40,550		18,595	523,108	794,715	99,972	49,507	1,526,447
Callaway County		14,618		24,562	1,462,734	3,337,630		28,531	4,868,075
Camden County		3,632		16,255	2,508,467	9,573,739			12,102,093
Cape Girardeau County		51,872		163,794	873,927	12,458,681		7,060	13,555,334
Carroll County		84,714		71,567	761,719	818,246	206,447		1,942,693
Carter County				98,148	288,665	423,057		50,413	860,283
Cass County		65,755		149,126	1,279,810	12,561,584	503,577		14,559,852
Cedar County				20,271	556,309	931,555		46,216	1,554,351
Chariton County		47,230		27,223	680,530	960,689	169,157		1,884,829
Christian County		6,981		96,273	1,251,022	8,996,491			10,350,767
Clark County		27,535		38,877	470,643	794,688			1,331,743
Clay County		103,328		715,212	804,853	24,192,977	3,047,659		28,864,029
Clinton County				62,890	624,467	968,216	143,049		1,798,622
Cole County		39,495	813,279	87,430	1,030,362	10,554,872	789,527	13,189	13,328,154
Cooper County		35,119		20,682	518,782	2,716,669			3,291,252
Crawford County		54,805		19,796	632,429	3,054,041		38,917	3,799,988
Dade County		26,065		5,942	509,389	719,844	61,588	50,395	1,373,223
Dallas County				38,771	622,902	2,309,188		43,315	3,014,176

See page 39 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2009**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Daviess County	\$	9,285		22,003	548,852	714,103	53,575	48,169	1,395,987
DeKalb County				18,215	535,949	1,280,162			1,834,326
Dent County				32,862	597,635	1,478,200		45,403	2,154,100
Douglas County				12,872	631,749	878,120			1,522,741
Dunklin County		15,300		43,282	776,615	2,757,178		39,907	3,632,282
Franklin County		108,201		143,733	2,183,663	15,833,426			18,269,023
Gasconade County		29,927		24,892	516,310	2,200,401			2,771,530
Gentry County				21,173	481,230	479,819	29,072		1,011,294
Greene County		80,134	75,120	414,241	3,220,436	55,016,763			58,806,694
Grundy County		36,333		7,953	415,860	1,361,166			1,821,312
Harrison County				172	700,487	1,340,954	52,544		2,094,157
Henry County		20,740		17,303	720,754	1,790,474	113,458	41,098	2,703,827
Hickory County				20,723	426,215	788,525			1,235,463
Holt County		41,586		21,183	432,372	843,256	107,553		1,445,950
Howard County		12,580		13,485	361,116	1,328,903			1,716,084
Howell County		37,431		58,257	1,066,959	3,431,074			4,593,721
Iron County		38,193		5,556	366,203	928,049			1,338,001
Jackson County	2,484,185	137,827	74,326	4,391,573	994,633	94,457,559			102,540,103
Jasper County		81,170		133,901	1,282,602	15,152,513			16,650,186
Jefferson County		62,557		275,564	3,670,377	32,012,703			36,021,201
Johnson County		59,748		39,793	1,268,739	6,383,690	433,135	27,358	8,212,463
Knox County		15,619		52,359	435,605	518,894		52,081	1,074,558
Laclede County		31,655		52,776	767,568	3,667,547		33,178	4,552,724
Lafayette County		68,191		267,261	820,512	3,737,789	306,195	35,911	5,235,859
Lawrence County		51,925		59,672	959,308	3,788,946	346,398	33,022	5,239,271
Lewis County		19,154		38,343	430,132	1,274,589	194,367	49,780	2,006,365
Lincoln County		18,534		67,288	1,051,458	7,263,926		17,200	8,418,406
Linn County		30,485		24,323	578,842	1,187,125	86,075	47,524	1,954,374
Livingston County		32,018		26,026	524,837	1,474,929	109,240	47,773	2,214,823
Macon County		62,211		50,224	756,604	1,773,164			2,642,203

See page 39 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2009**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Madison County	\$			4,868	313,374	1,467,984		47,050	1,833,276
Marion County		7,513		2,587	397,004	705,550	38,124		1,150,778
Marion County		46,202		42,868	494,161	4,033,111	466,042	39,967	5,122,351
McDonald County		18,578		14,445	700,248	4,615,158		42,925	5,391,354
Mercer County		19,136		2,296	368,720	592,632			982,784
Miller County		19,057		19,122	806,984	3,175,062	169,074		4,189,299
Mississippi County				1,811	359,581	1,616,827		48,004	2,026,223
Moniteau County		34,162		2,331	486,512	1,445,297			1,968,302
Monroe County		40,426		11,902	580,344	526,624	40,426	48,481	1,248,203
Montgomery County		23,416		7,388	546,696	1,568,929		46,861	2,193,290
Morgan County		29,405		8,456	1,200,035	2,112,730			3,350,626
New Madrid County		56,807		23,428	756,986	2,886,855		45,511	3,769,587
Newton County		58,242		82,844	1,073,538	5,678,753		22,210	6,915,587
Nodaway County				64,662	1,006,837	2,123,482	140,445	45,490	3,380,916
Oregon County		12,651		58,945	459,513	829,180			1,360,289
Osage County		44,900		2,667	520,215	1,676,821			2,244,603
Ozark County				32,362	636,533	802,564			1,471,459
Pemiscot County		31,708		26,246	542,524	1,695,229		46,738	2,342,445
Perry County		31,256		39,288	544,673	3,372,039		41,722	4,028,978
Pettis County		27,252		82,544	1,053,183	5,274,768	407,434	32,932	6,878,113
Phelps County		28,067		53,663	804,434	4,233,240		33,439	5,152,843
Pike County		53,617		105,891	569,701	3,075,744		42,820	3,847,773
Platte County		34,880		187,803	1,198,854	19,750,756	4,945,715		26,118,008
Polk County				9,239	820,270	2,641,389		36,760	3,507,658
Pulaski County		29,343		56,540	721,970	2,897,472			3,705,325
Putnam County		13,289		18	468,745	729,652		51,052	1,262,756
Ralls County		24,886		39	490,746	1,749,285	260,846		2,525,802
Randolph County		54,149		63,253	677,610	2,527,487		40,597	3,363,096
Ray County		84,041		59,527	716,260	2,245,754	215,720	41,035	3,362,337
Reynolds County				24	641,879	251,416			893,319

See page 39 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2009**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)	
(continued from previous page)										
Ripley County	\$			76,827	386,938	442,533		47,047	953,345	
St. Charles County		53,547		394,654	3,991,926	72,660,409	6,437,687		83,538,223	
St. Clair County		5,325		8,199	566,096	257,318		48,682	885,620	
St. Francois County		34,286		78,331	741,379	8,264,296		14,230	9,132,522	
St. Louis County	1,050,857	112,931	1,069,260	2,688,190	12,526,815	304,814,408			322,262,461	
Ste. Genevieve County		44,979		32,145	646,539	2,396,319		41,341	3,161,323	
Saline County		64,151		50,700	685,711	2,926,824		42,616	3,770,002	
Schuyler County				3,710	267,136	433,798			704,644	
Scotland County		9,028		25,853	420,552	513,143		51,703	1,020,279	
Scott County		40,293		49,439	467,684	2,370,938		32,785	2,961,139	
Shannon County				10	568,629	447,323			1,015,962	
Shelby County		21,874		30,446	504,943	735,013	61,586	51,211	1,405,073	
Stoddard County		58,703		28,903	987,880	2,577,720		37,627	3,690,833	
Stone County		23,247		36,670	1,086,642	6,623,444	370,805		8,140,808	
Sullivan County		15,947		2,855	464,090	1,027,705		51,043	1,561,640	
Taney County		16,310		64,695	1,069,597	22,519,343			23,669,945	
Texas County		15,575		21,090	872,462	2,822,294			3,731,421	
Vernon County		84,661		39,000	888,562	1,827,458		42,415	2,882,096	
Warren County		16,142		34,623	677,840	4,935,481			5,664,086	
Washington County		41,356		15,841	526,544	3,498,280	201,662	39,613	4,323,296	
Wayne County		28,651		11,451	510,465	883,073		46,843	1,480,483	
Webster County		43,358		6,625	854,829	4,642,420		31,423	5,578,655	
Worth County				13	186,461	230,292	12,467	53,674	482,907	
Wright County		24,727		35,900	625,572	1,504,245			2,190,444	
TOTALS	\$	3,535,042	3,649,430	2,044,001	13,636,081	103,034,934	965,889,329	21,295,362	2,505,137	1,115,589,316

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 40 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 95 for a description of county private car tax.
- (c) See page 96 for a description of county stock insurance.
- (d) See page 96 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 and local political subdivisions within St. Louis County. The county is responsible for distributing the amounts to these entities.
- (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 and 96 for a description of Statutory County Recorders Fund.
- (j) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 11, because of a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 22, 23, and 25 through 27.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2009

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, 2009**

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	\$			66,802	330,588			397,390
Advance				46,687	324,567	18,657		389,911
Agency				22,480				22,480
Airport Drive				23,343	286,279			309,622
Alba				22,067	12,898			34,965
Albany				72,694	301,359			374,053
Aldrich				2,815				2,815
Alexandria				6,230	18,376			24,606
Allendale				2,027	4,976			7,003
Allenville				3,903				3,903
Alma				14,974				14,974
Altamont				8,181				8,181
Altenburg				11,597				11,597
Alton				25,070	226,413			251,483
Amazonia				10,396				10,396
Amity				2,627				2,627
Amoret				7,919				7,919
Amsterdam				10,546	10,898			21,444
Anderson				69,655	290,121			359,776
Annada				1,801				1,801
Annapolis				11,634	60,046			71,680
Anniston				10,696				10,696
Appleton City				49,314	225,803			275,117
Arbela				1,501				1,501
Arbyrd				19,815	32,273			52,088
Arcadia				21,279	90,868			112,147
Archie				33,401	62,351			95,752
Arcola				1,689				1,689
Argyle				6,155	9,008			15,163
Arkoe				2,177				2,177

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			10,771				10,771
Arnold				749,275	5,790,986			6,540,261
Arrow Point Village				4,991				4,991
Arrow Rock				2,965	17,249			20,214
Asbury				8,181	13,990			22,171
Ash Grove				53,667	164,554	10,159		228,380
Ashland				82,602	390,379			472,981
Atlanta				16,888	9,722			26,610
Augusta				8,181	57,434			65,615
Aurora				263,232	2,024,187	18,989		2,306,408
Auxvasse				33,814	97,772			131,586
Ava				113,376	1,026,498	33,240		1,173,114
Avilla				5,141				5,141
Avondale				19,853	27,551			47,404
Bagnell				3,227	11,889			15,116
Bakersfield				10,696	11,722			22,418
Baldwin Park				4,316				4,316
Ballwin	100,232			1,174,034	2,704,860			3,979,126
Baring				5,967				5,967
Barnard				9,645				9,645
Barnett				7,769				7,769
Bates City				9,195	94,487	14,466		118,148
Battlefield				89,508	129,764			219,272
Bell City				17,301	14,812			32,113
Bella Villa	2,201			25,783	40,043	6,498		74,525
Belle				50,440	252,149			302,589
Bellefontaine Neigh.	35,526			416,127	646,278			1,097,931
Bellerive	814			9,532	35,231			45,577
Bellflower				16,025	23,061			39,086
Bel-Nor	5,120			59,972	93,141	15,116		173,349

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$ 9,875			115,666	406,308			531,849
Belton				815,515	6,948,527			7,764,042
Benton				27,471	41,925			69,396
Benton City				4,579				4,579
Berger				7,731	4,366			12,097
Berkeley	32,242			377,659	1,630,363			2,040,264
Bernie				66,690	167,058			233,748
Bertrand				27,772				27,772
Bethany				115,853	965,730			1,081,583
Bethel				4,541				4,541
Beverly Hills	1,932			22,630	54,023			78,585
Bevier				27,134	87,077			114,211
Big Lake				4,766				4,766
Bigelow				1,426				1,426
Billings				40,945	61,701			102,646
Birch Tree				23,794	74,880			98,674
Birmingham				8,031	7,406			15,437
Bismarck				55,168	120,447			175,615
Blackburn				10,658	6,480			17,138
Black Jack	21,762			254,900	395,880	64,246		736,788
Blackwater				7,468	14,065			21,533
Blairstown				5,292	8,393			13,685
Bland				21,204	41,490			62,694
Blodgett				9,945				9,945
Bloomfield				73,257	137,559	14,657		225,473
Bloomsdale				15,725	79,414			95,139
Blue Eye				4,841	12,189			17,030
Blue Springs				1,804,416	9,135,510			10,939,926
Blythedale				8,744				8,744
Bogard				8,782				8,782

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			8,782				8,782
Bolivar				343,132	3,803,922			4,147,054
Bonne Terre				151,581	826,221			977,802
Boonville				307,817	1,487,245		4,007,130	5,802,192
Bosworth				14,336				14,336
Bourbon				50,590	241,215			291,805
Bowling Green				122,346	880,467			1,002,813
Bragg City				7,093				7,093
Brandsville				6,530				6,530
Branson				235,647	15,353,881			15,589,528
Branson West				15,312	1,633,550			1,648,862
Brashear				10,508	8,972			19,480
Braymer				34,152	51,359			85,511
Breckenridge				17,038	8,352			25,390
Breckenridge Hills	36,321			180,779	130,567	45,565		393,232
Brentwood	38,197			288,714	5,516,673			5,843,584
Bridgeton	49,823			583,583	6,079,816			6,713,222
Brimson				2,364				2,364
Bronaugh				9,195				9,195
Brookfield				178,978	1,260,933	66,130		1,506,041
Brooklyn Heights				4,691				4,691
Browning				11,897	8,301	1,224		21,422
Brownington				4,466				4,466
Brumley				3,828	3,858			7,686
Brunswick				34,715	130,548			165,263
Bucklin				19,665	32,819	2,439		54,923
Buckner				102,268	336,242	33,647		472,157
Buffalo				104,369	979,660			1,084,029
Bull Creek Village				8,444	10,519			18,963
Bunceton				13,060	8,641			21,701

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Bunker	\$			16,025	41,750			57,775
Burgess				2,627				2,627
Burlington Junct.				23,719				23,719
Butler				157,961	1,328,779			1,486,740
Butterfield				14,899	3,939			18,838
Byrnes Mill				89,170	168,624			257,794
Cabool				81,364	489,657			571,021
Cainsville				13,886				13,886
Cairo				10,996				10,996
Caledonia				5,930	14,657			20,587
Calhoun				18,427	29,994			48,421
California				150,305	694,288			844,593
Callao				10,921	4,886			15,807
Calverton Park	4,236			49,614	77,054			130,904
Camden				7,844				7,844
Camden Point				18,164				18,164
Camdenton				104,294	2,843,332			2,947,626
Cameron				367,338	1,895,538			2,262,876
Campbell				70,668	141,628			212,296
Canalou				13,060				13,060
Canton				95,963	319,633			415,596
Cape Girardeau				1,326,629	21,708,062			23,034,691
Cardwell				29,611	16,872			46,483
Carl Junction				198,681	482,083			680,764
Carrollton				154,696	611,480			766,176
Cartersville				69,429	132,553	7,776		209,758
Carthage				475,423	4,037,803			4,513,226
Caruthersville				253,699	776,494		1,668,175	2,698,368
Carytown				8,144				8,144
Cassville				108,460	1,668,913			1,777,373

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Catron	\$			2,552				2,552
Cedar Hill Lakes				8,594				8,594
Center				24,169	57,382			81,551
Centertown				9,645	22,251			31,896
Centerview				9,345				9,345
Centerville				6,417	18,124			24,541
Centralia				141,636	665,900			807,536
Chaffee				114,240	256,407			370,647
Chain of Rocks				3,415				3,415
Chain-O-Lakes				4,766				4,766
Chamois				17,113	22,981			40,094
Champ	38			450				488
Charlack	4,585			53,705	83,408			141,698
Charleston				177,589	776,123			953,712
Chesterfield	149,956			1,756,453	11,211,637			13,118,046
Chilhowee				12,347	13,806			26,153
Chillicothe				336,564	3,978,274			4,314,838
Chula				7,431				7,431
Clarence				34,339	78,828			113,167
Clark				10,321				10,321
Clarksburg				14,073	5,110			19,183
Clarksdale				13,173				13,173
Clarkson Valley	8,571			100,391				108,962
Clarksville				18,389	31,181			49,570
Clarkton				49,914	57,737			107,651
Claycomo				47,550	367,861			415,411
Clayton	100,488			598,032	2,563,290			3,261,810
Clearmont				7,168				7,168
Cleveland				22,217	58,499			80,716
Clever				37,905	117,750			155,655

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Cliff Village	\$			1,238				1,238
Clifton Hill				4,654				4,654
Climax Springs				3,002	1,844			4,846
Clinton				349,437	3,772,621	176,977		4,299,035
Clyde				2,777				2,777
Cobalt				7,093				7,093
Coffey				5,254				5,254
Cole Camp				38,580	200,749	9,743		249,072
Collins				6,605	47,489	3,233		57,327
Columbia				3,172,402	38,224,706			41,397,108
Commerce				4,128				4,128
Conception Junct.				7,581				7,581
Concordia				88,569	670,003			758,572
Coney Island				3,528				3,528
Conway				27,884	102,658			130,542
Cool Valley	3,464			40,569	86,842			130,875
Cooter				16,513				16,513
Corder				16,025	8,934	4,054		29,013
Corning				788				788
Cosby				5,367				5,367
Cottleville				72,357	1,084,278			1,156,635
Country Club Village				69,279	45,453			114,732
Country Club Hills	4,425			51,828	83,297			139,550
Country Life Acres	259			3,040				3,299
Cowgill				9,270				9,270
Craig				11,597	11,928			23,525
Crane				52,166	189,406	15,851		257,423
Creighton				12,084	12,914			24,998
Crestwood	38,121			445,212	3,520,444			4,003,777
Creve Coeur	52,867			619,236	1,836,089			2,508,192

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Crocker	\$			38,768	150,842			189,610
Cross Timbers				6,943				6,943
Crystal City				159,388	1,222,270			1,381,658
Crystal Lake Park	1,464			17,151	26,637			45,252
Crystal Lakes				14,374	3,917			18,291
Cuba				121,220	941,355			1,062,575
Curryville				9,420	18,974			28,394
Dadeville				8,407				8,407
Dalton				1,013				1,013
Dardene Prairie				164,529	1,491,194			1,655,723
Darlington				4,241				4,241
Dearborn				19,853	47,327			67,180
Deepwater				19,027	9,338			28,365
Deerfield				2,815				2,815
DeKalb				9,645				9,645
Dellwood	16,837			197,217	472,495			686,549
Delta				19,403	36,684			56,087
Dennis Acres				2,552				2,552
Denver				1,501				1,501
Des Arc				7,018				7,018
Desloge				180,216	2,558,670			2,738,886
De Soto				239,250	1,794,847			2,034,097
Des Peres	27,529			322,453	6,556,845	391,401		7,298,228
De Witt				4,503				4,503
Dexter				276,067	2,766,383			3,042,450
Diamond				30,286	92,427			122,713
Diehlstadt				6,117				6,117
Diggins				11,184	17,888			29,072
Dixon				58,921	247,143			306,064
Doniphan				72,507	715,978			788,485

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Doolittle	\$			24,169	48,590			72,759
Dover				4,053				4,053
Downing				14,862				14,862
Drexel				40,907	148,608			189,515
Dudley				10,846	46,481			57,327
Duenweg				38,805	138,808			177,613
Duquesne				61,548	440,111			501,659
Dutchtown				3,715	7,196			10,911
Eagleville				12,047	247,228			259,275
East Lynne				11,259	15,102			26,361
Easton				9,683	7,888			17,571
East Prairie				121,107	550,650			671,757
Edgar Springs				7,131	23,343			30,474
Edgerton				20,003	20,324			40,327
Edina				46,274	138,099			184,373
Edmundson	2,691			31,525	584,524	21,962		640,702
Eldon				183,707	1,900,546			2,084,253
El Dorado Springs				141,674	804,023			945,697
Ellington				39,218	432,165			471,383
Ellisville	29,170			341,668	1,365,462			1,736,300
Ellsinore				13,623	86,420			100,043
Elmer				3,678				3,678
Elmira				3,077				3,077
Elmo				6,230				6,230
Elsberry				76,823	216,236	16,933		309,992
Emerald Beach				9,382				9,382
Eminence				20,566	154,353			174,919
Emma				9,120	9,228			18,348
Eolia				16,325	29,062			45,387
Essex				19,665	13,854	1,700		35,219

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Ethel	\$			3,753				3,753
Eureka	24,594			288,076	2,143,207			2,455,877
Everton				12,084	26,570			38,654
Ewing				17,414	23,874			41,288
Excelsior Estates				9,870				9,870
Excelsior Springs				407,082	3,704,271	226,897		4,338,250
Exeter				26,533	22,215			48,748
Fairfax				24,206	33,047			57,253
Fair Grove				41,545	303,710			345,255
Fair Play				15,687	50,324			66,011
Fairview				14,824	11,223			26,047
Farber				15,425	6,521			21,946
Farley				8,482				8,482
Farmington				522,560	6,512,716			7,035,276
Fayette				104,820	242,991			347,811
Fenton	13,970			163,628	3,817,673			3,995,271
Ferguson	71,790			840,885	3,553,270			4,465,945
Ferrelview				22,255	15,188			37,443
Festus				362,534	6,016,077			6,378,611
Fidelity				9,457				9,457
Fillmore				7,919				7,919
Fisk				13,623	66,526			80,149
Fleming				4,579				4,579
Flemington				4,654				4,654
Flint Hill				14,224	109,757			123,981
Flordell Hills	2,983			34,940	54,264	8,806		100,993
Florissant	163,676			1,895,125	6,539,845			8,598,646
Foley				6,680	10,661			17,341
Fordland				25,670	29,459			55,129
Forest City				12,685	6,580			19,265

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Foristell	\$			12,422	304,654	37,641		354,717
Forsyth				63,275	668,044			731,319
Fortescue				1,914				1,914
Foster				4,879				4,879
Fountain N' Lakes				4,841				4,841
Four Seasons				56,031	271,733			327,764
Frankford				13,173	8,704			21,877
Franklin				4,203	2,772			6,975
Fredericktown				147,416	973,233			1,120,649
Freeburg				15,875	116,376			132,251
Freeman				19,553	32,059			51,612
Freistatt				6,905				6,905
Fremont Hills				22,405	20,967	5,154		48,526
Frohna				7,206				7,206
Frontenac	11,160			130,715	1,970,721			2,112,596
Fulton				455,157	3,014,168			3,469,325
Gainesville				23,719	199,911			223,630
Galena				16,926	21,749			38,675
Gallatin				67,140	203,258	22,034		292,432
Galt				10,321				10,321
Garden City				56,294	174,774			231,068
Gasconade				10,020	3,178			13,198
Gentry				3,790				3,790
Gerald				43,947	189,424			233,371
Gerster				1,313	168			1,481
Gibbs				3,753				3,753
Gideon				41,770	38,402			80,172
Gilliam				8,594	4,347			12,941
Gilman City				14,261	15,754			30,015
Ginger Blue					12,343			12,343

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			989,464	6,440,244	440,514		7,870,222
Glasgow				47,400	183,955			231,355
Glenaire				20,754				20,754
Glenallen				5,442				5,442
Glendale	18,478			216,432	458,279	54,551		747,740
Glen Echo Park	532			6,230				6,762
Glenwood				7,618				7,618
Golden City				33,176	65,444			98,620
Goodman				44,397	57,305			101,702
Gordonville				15,950				15,950
Gower				52,504	90,142	9,408		152,054
Graham				7,168				7,168
Grain Valley				193,652	1,345,153			1,538,805
Granby				79,600	242,867			322,467
Grand Falls Plaza				3,903				3,903
Grandin				8,857	10,724			19,581
Grand Pass				1,989				1,989
Grandview				933,770	6,651,029			7,584,799
Granger				1,651				1,651
Grant City				34,752	157,843			192,595
Grantwood	2,829			33,138	84,452	8,352		128,771
Gravois Mills				7,806	32,823			40,629
Green Castle				11,559				11,559
Green City				25,820	80,549			106,369
Greendale	2,313			27,096	48,635			78,044
Greenfield				50,965	145,921			196,886
Green Park	8,542			100,053	402,868			511,463
Green Ridge				16,701	31,943			48,644
Greentop				16,025	25,026			41,051
Greenville				16,926	84,735			101,661

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			148,316	431,059			579,375
Guilford				3,265				3,265
Gunn City				3,190				3,190
Hale				17,751	50,621			68,372
Half Way				6,605	12,129			18,734
Hallsville				36,704	69,116			105,820
Halltown				7,093				7,093
Hamilton				68,041	180,465			248,506
Hanley Hills	6,805			79,712	123,800			210,317
Hannibal				666,410	6,484,526			7,150,936
Hardin				23,043	18,482			41,525
Harris				3,941				3,941
Harrisburg				6,905	17,497			24,402
Harrisonville				335,738	2,950,483			3,286,221
Hartsburg				4,053	3,696			7,749
Hartville				22,780	100,125			122,905
Harwood				3,378				3,378
Hawk Point				17,226	53,226			70,452
Hayti				120,357	739,554			859,911
Hayti Heights				28,935	10,840			39,775
Haywood City				8,969				8,969
Hazelwood	83,965			983,497	6,385,670	1,787,768		9,240,900
Henrietta				17,151	64,740			81,891
Herculaneum				105,270	973,959			1,079,229
Hermann				100,354	805,374			905,728
Hermitage				18,615	190,437	6,917		215,969
Higbee				23,381	28,745			52,126
Higginsville				175,713	1,240,519			1,416,232
High Hill				8,669	9,186			17,855
Highlandville				32,726	29,924			62,650

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			62,862	344,935			407,797
Hillsdale		4,732		55,431	86,089			146,252
Hoberg				2,252				2,252
Holcomb				26,120	27,038			53,158
Holden				94,199	372,595	24,711		491,505
Holland				9,232				9,232
Holliday				4,841				4,841
Hollister				145,126	1,918,036			2,063,162
Holt				15,199	131,946			147,145
Holts Summit				110,149	854,742	107,298		1,072,189
Homestead				6,793				6,793
Homestown				6,793	1,318			8,111
Hopkins				21,729				21,729
Hornersville				25,745	39,814			65,559
Houston				74,759	1,043,027			1,117,786
Houston Lake				10,658				10,658
Houstonia				10,321				10,321
Howardville				12,835	2,648	404		15,887
Hughesville				6,530				6,530
Humansville				35,503	103,214			138,717
Hume				12,647	15,854			28,501
Humphreys				6,155				6,155
Hunnewell				8,519	4,297			12,816
Huntleigh		1,035		12,122				13,157
Huntsdale				2,589	217			2,806
Huntsville				58,283	92,769			151,052
Hurdland				8,969				8,969
Hurley				5,892	3,359			9,251
Iatan				2,027				2,027
Iberia				24,432	143,055			167,487

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Independence	\$			4,251,637	38,588,241			42,839,878
Indian Point				22,067	263,751			285,818
Innsbrook				17,601	29,321			46,922
Ionia				4,053				4,053
Irondale				16,400	11,987			28,387
Iron Mtn. Lake				26,008	11,155			37,163
Ironton				55,206	473,641			528,847
Jackson				448,364	3,089,798			3,538,162
Jacksonville				6,117				6,117
Jameson				4,503				4,503
Jamesport				18,952	69,976			88,928
Jamestown				14,336				14,336
Jane					8,736			8,736
Jasper				37,942	175,753			213,695
Jefferson City				1,487,517	18,287,832			19,775,349
Jennings	49,563			580,543	1,745,446			2,375,552
Jerico Springs				9,720				9,720
Jonesburg				26,083	97,708			123,791
Joplin				1,707,740	31,847,175			33,554,915
Josephville				10,133	4,790			14,923
Junction City				11,972				11,972
Kahoka				84,103	246,840			330,943
Kansas City				16,570,943	157,241,710	29,172,422	17,237,470	220,222,545
Kearney				205,361	1,912,328			2,117,689
Kelso				19,778	86,726			106,504
Kennett				422,582	1,645,425			2,068,007
Keytesville				20,003				20,003
Kidder				10,170	24,153			34,323
Kimberling City				84,554	642,697	67,221		794,472
Kimmswick				3,528	71,109			74,637

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			37,980	99,417			137,397
Kingdom City				4,541	535,730			540,271
Kingston				10,771				10,771
Kingsville				9,645				9,645
Kinloch	1,439			16,851	30,031			48,321
Kirbyville				4,128	11,919			16,047
Kirksville				649,410	5,530,450			6,179,860
Kirkwood	87,547			1,025,455	4,336,954	258,461		5,708,417
Knob Noster				92,397	308,873	49,204		450,474
Knox City				8,369				8,369
Koshkonong				7,693	33,780			41,473
La Belle				25,107	37,900			63,007
Laclede				15,575	10,095			25,670
Laddonia				23,268	38,020			61,288
Ladue	27,699			324,442	1,605,987			1,958,128
La Grange				37,529	44,047		1,864,422	1,945,998
Lake Annette				6,117				6,117
Lake Lafayette				12,985				12,985
Lake Lotawana				70,255	190,236			260,491
Lake Mykee				12,235				12,235
Lake Ozark				55,881	1,331,917			1,387,798
Lake St. Louis				381,637	3,141,746			3,523,383
Lakeshire	4,406			51,603	80,144			136,153
Lakeside				1,389				1,389
Lake Tapawingo				31,637				31,637
Lake Waukomis				34,414				34,414
Lake Winnebago				33,852	16,823			50,675
Lamar				166,068	1,285,076			1,451,144
Lamar Heights				8,106	99,060			107,166
La Monte				39,931	82,659			122,590

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			15,425	15,250			30,675
Lancaster				27,659	70,784			98,443
La Plata				55,769	128,178			183,947
Laredo				9,382				9,382
La Russell				5,179				5,179
Lathrop				78,512	175,312			253,824
LaTour				2,029				2,029
Laurie				24,882	835,863			860,745
Lawson				87,669	353,215			440,884
Leadington				7,731	374,665	35,724		418,120
Leadwood				43,534	49,534			93,068
Leasburg				12,122				12,122
Leawood				33,927				33,927
Lebanon				456,170	6,000,976			6,457,146
Lee's Summit				2,653,332	27,271,436			29,924,768
Leeton				23,231	41,316			64,547
Leonard				2,477				2,477
Leslie				3,265				3,265
Levasy				4,053	2,326			6,379
Lewis & Clark				5,817				5,817
Lewistown				22,330	46,064			68,394
Lexington				167,119	775,842			942,961
Liberal				29,235	34,809			64,044
Liberty				984,473	7,601,240			8,585,713
Licking				55,206	359,053			414,259
Lilbourn				48,901	51,630	2,323		102,854
Lincoln				38,505	139,463	15,007		192,975
Linn				50,815	230,948			281,763
Linn Creek				10,508	148,248	27,660		186,416
Linneus				13,848				13,848

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			4,278				4,278
Lock Springs				2,589				2,589
Lockwood				37,117	80,835	6,889		124,841
Lohman				6,305				6,305
Loma Linda				19,027	21,865			40,892
Lone Jack				19,815	92,804			112,619
Longtown				2,852				2,852
Louisburg				5,517				5,517
Louisiana				144,976	786,358	63,338		994,672
Lowry City				27,321	123,814	9,710		160,845
Lucerne				3,453				3,453
Ludlow				7,656				7,656
Lupus				1,088				1,088
Luray				3,828				3,828
MacKenzie		439		5,141				5,580
Macks Creek				10,020	9,669			19,689
Macon				207,838	1,052,731			1,260,569
Madison				21,992	23,557			45,549
Maitland				12,835	7,997			20,832
Malden				179,466	876,901			1,056,367
Malta Bend				9,345	15,602			24,947
Manchester	61,393			719,102	1,936,454			2,716,949
Mansfield				50,627	198,368			248,995
Maplewood	66,599			346,322	3,200,884	78,390		3,692,195
Marble Hill				56,369	365,755			422,124
Marceline				96,000	275,919			371,919
Marionville				79,300	359,748			439,048
Marlborough	10,036			83,878	263,443			357,357
Marquand				9,420	9,505			18,925
Marshall				466,604	2,267,997			2,734,601

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			214,668	2,234,339			2,449,007
Marston				22,893	154,410	123,492		300,795
Marthasville				31,412	113,569	16,700		161,681
Martinsburg				12,235	38,467			50,702
Maryland Hgts.	82,524			966,609	3,718,529		13,943,405	18,711,067
Maryville				397,099	3,342,773			3,739,872
Matthews				22,705	337,785			360,490
Maysville				45,486	108,898			154,384
Mayview				11,034				11,034
McBaine				638				638
McCord Bend				10,959				10,959
McFall				5,066				5,066
McKittrick				2,702				2,702
Meadville				17,151				17,151
Memphis				77,348	320,195			397,543
Mendon				7,806				7,806
Mercer				12,835				12,835
Merriam Woods				42,859	31,562			74,421
Merwin				3,115				3,115
Meta				9,345	23,732			33,077
Metz				2,514				2,514
Mexico				424,833	2,385,494			2,810,327
Miami				6,005				6,005
Middletown				7,468	15,397			22,865
Milan				73,483	195,064			268,547
Milford				1,951				1,951
Millard				2,815				2,815
Miller				28,297	99,162			127,459
Mill Spring				8,219				8,219
Milo				3,152				3,152

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			15,349				15,349
Miner				39,631	1,010,081	18,860		1,068,572
Mineral Point				13,623				13,623
Miramiquoa Park				4,766				4,766
Missouri City				11,071				11,071
Moberly				515,692	5,234,465			5,750,157
Mokane				7,055	10,141			17,196
Moline Acres	8,894			99,903	189,737			298,534
Monett				277,568	3,057,098			3,334,666
Monroe City				97,126	469,734			566,860
Montgomery City				91,647	432,196			523,843
Monticello				4,729				4,729
Montrose				15,650	44,669			60,319
Mooreville				3,340				3,340
Morehouse				38,092	23,011			61,103
Morley				29,723	7,151			36,874
Morrison				4,616	5,688			10,304
Morrisville				12,910	12,932			25,842
Mosby				9,082	69,561			78,643
Moscow Mills				65,376	365,509			430,885
Mound City				44,773	239,311			284,084
Mountain Grove				171,660	1,866,020			2,037,680
Mountain View				91,197	983,301			1,074,498
Moundville				3,865				3,865
Mount Leonard				4,616				4,616
Mount Moriah				5,367				5,367
Mount Vernon				150,756	1,019,715			1,170,471
Napoleon				7,806				7,806
Naylor				22,893	34,437	6,773		64,103
Neck City				4,466				4,466

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			18,277	16,579			34,856
Nelson				7,956				7,956
Neosho				394,247	5,254,387			5,648,634
Nevada				323,016	3,619,539			3,942,555
Newark				3,753				3,753
New Bloomfield				22,480	38,246			60,726
Newburg				18,164	30,566			48,730
New Cambria				8,332	7,051			15,383
New Florence				28,672	183,467			212,139
New Franklin				42,971	81,355			124,326
New Hampton				13,098				13,098
New Haven				70,067	418,401			488,468
New London				37,567	110,607			148,174
New Madrid				125,123	321,377	78,414		524,914
New Melle				10,771	81,422	8,544		100,737
Newtonia				8,669				8,669
Newtown				7,844				7,844
Niangua				16,701	18,273			34,974
Nixa				455,007	2,947,348			3,402,355
Noel				55,544	313,005			368,549
Norborne				30,211	56,111			86,322
Normandy	38,197			193,389	227,162	49,632		508,380
North Kansas City				176,914	4,659,914		9,541,582	14,378,410
North Lilbourn				3,565				3,565
Northmoor				14,974	131,423			146,397
Northwoods	14,876			174,249	391,007			580,132
Norwood				20,716	39,026			59,742
Norwood Court	3,399			39,819				43,218
Novelty				4,466				4,466
Novinger				20,041				20,041

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Oak Grove	\$			207,725	1,857,312			2,065,037
Oak Grove Village				14,336	130,763			145,099
Oakland	4,934			57,795	128,983			191,712
Oak Ridge				7,581				7,581
Oaks				5,104	1,922			7,026
Oakview				14,486	100,629	6,598		121,713
Oakwood				7,393				7,393
Oakwood Park				6,868				6,868
Odessa				180,817	1,325,176			1,505,993
O'Fallon				1,732,697	16,544,144			18,276,841
Old Appleton				3,077				3,077
Old Monroe				9,382	52,244			61,626
Olean				5,892				5,892
Olivette	24,530			279,144	1,200,179	220,658		1,724,511
Olympian Village				25,107				25,107
Oran				47,437	84,378			131,815
Oregon				35,090				35,090
Oronogo				36,629	89,223			125,852
Orrick				33,364	56,279			89,643
Osage Beach				137,433	8,850,449			8,987,882
Osborn				17,076				17,076
Osceola				31,337	128,601			159,938
Osgood				1,914				1,914
Otterville				17,864	32,463			50,327
Overland	62,016			631,921	879,785			1,573,722
Owensville				93,824	1,429,302			1,523,126
Ozark				362,722	4,825,295			5,188,017
Pacific	21,182			248,107	1,135,480			1,404,769
Pagedale	11,586			135,706	338,727			486,019
Palmyra				130,115	653,617			783,732

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Paris	\$			57,382	243,903			301,285
Park Hills				295,019	1,663,293			1,958,312
Parkdale				7,693				7,693
Parkville				152,332	1,504,598			1,656,930
Parkway				10,508	41,544			52,052
Parma				31,975	40,864		4,603	77,442
Parnell				7,393				7,393
Pasadena Hills	3,675			43,046	66,854		10,850	124,425
Pasadena Park	1,567			18,352	28,502			48,421
Pascola				5,179				5,179
Passaic				1,501				1,501
Pattonsburg				9,795	16,661		2,074	28,530
Paynesville				3,415				3,415
Peculiar				97,727	771,350		143,417	1,012,494
Penermon				2,815				2,815
Perry				24,995	127,870			152,865
Perryville				287,738	2,874,227			3,161,965
Pevely				141,411	1,080,672			1,222,083
Phillipsburg				7,543	9,290			16,833
Pickering				5,779				5,779
Piedmont				74,759	1,005,940			1,080,699
Pierce City				51,978	153,385			205,363
Pierpont Village					1,515			1,515
Pilot Grove				27,134	71,512		28,344	126,990
Pilot Knob				26,158	145,164			171,322
Pine Lawn	30,151			157,774	291,706			479,631
Pineville				28,823	226,921		961,578	1,217,322
Plato					5,989			5,989
Platte City				145,089	1,902,703			2,047,792
Platte Woods				17,789	109,041			126,830

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			88,344	335,387		23,815	447,546
Pleasant Hill				209,489	1,448,990			1,658,479
Pleasant Hope				20,566	64,793	4,355		89,714
Pleasant Valley				124,635	622,982			747,617
Pocahontas				4,766				4,766
Pollock				4,916				4,916
Polo				21,842	79,714			101,556
Poplar Bluff				624,903	9,497,823			10,122,726
Portage Des Sioux				13,173	17,354			30,527
Portageville				123,659	467,863			591,522
Potosi				99,903	815,413			915,316
Powersville				3,227				3,227
Prairie Home				8,256				8,256
Prathersville				4,166				4,166
Preston				4,241	15,455			19,696
Princeton				39,293	99,222			138,515
Purcell				13,398				13,398
Purdin				8,369				8,369
Purdy				41,395	110,466			151,861
Puxico				42,971	127,384			170,355
Queen City				23,944	73,455			97,399
Quitman				1,726				1,726
Qulin				17,526	38,784			56,310
Randolph				1,764	52,107			53,871
Ravenwood				16,813				16,813
Raymondville				16,588				16,588
Raymore				418,303	4,857,774			5,276,077
Raytown				1,140,445	5,676,964			6,817,409
Rayville				7,656				7,656
Rea				2,102				2,102

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			5,967	1,529			7,496
Reeds				3,865				3,865
Reeds Spring				17,451	84,072			101,523
Renick				8,294				8,294
Rensselaer				5,442				5,442
Republic				328,908	3,941,806			4,270,714
Revere				4,541				4,541
Rhineland				6,605				6,605
Richards				3,565				3,565
Rich Hill				54,830	150,431			205,261
Richland				67,741	339,241			406,982
Richmond				229,530	1,805,939			2,035,469
Richmond Heights	75,957			360,358	4,708,898			5,145,213
Ridgely				2,402				2,402
Ridgeway				19,891	16,734			36,625
Risco				14,711	12,827			27,538
Ritchey				2,852				2,852
River Bend				375	19,085			19,460
Riverside				111,800	995,917	181,476	9,682,740	10,971,933
Riverview	10,080			118,068	183,369	29,758		341,275
Rives				3,303				3,303
Rochepoint				7,806	26,522			34,328
Rockaway Beach				21,654	78,570			100,224
Rock Hill	22,705			178,828	895,936			1,097,469
Rock Port				52,354	386,374	42,177		480,905
Rockville				6,080	8,805			14,885
Rogersville				56,594	548,221			604,815
Rolla				614,245	9,245,644			9,859,889
Roscoe				4,203				4,203
Rosebud				13,661	64,227			77,888

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			6,755				6,755
Rothville				3,490				3,490
Rush Hill				4,879				4,879
Rushville				10,508				10,508
Russellville				28,447	40,851			69,298
Rutledge				3,865	14,020			17,885
St. Ann	45,475			510,663	2,107,847			2,663,985
St. Charles				2,263,814	15,930,515		15,076,120	33,270,449
St. Clair				164,754	929,698			1,094,452
St. Elizabeth				11,146	23,903			35,049
St. George	4,127			48,338	75,073			127,538
St. James				139,009	665,444			804,453
St. John	23,032			257,865	858,934			1,139,831
St. Joseph				2,776,804	27,454,893		1,988,714	32,220,411
St. Louis		71,762	3,071,337	13,665,332	141,096,220	31,275,917	12,351,419	201,531,987
St. Martins				38,393	44,008			82,401
St. Mary				14,149	32,558			46,707
St. Paul				61,323				61,323
St. Peters				1,928,301	19,265,099			21,193,400
St. Robert				103,581	4,239,841			4,343,422
St. Thomas				10,771	11,342			22,113
Ste. Genevieve				167,982	1,177,118	132,297		1,477,397
Saginaw				10,358	18,515			28,873
Salem				182,168	1,604,671			1,786,839
Salisbury				64,776	177,908			242,684
Sarcoxie				50,815	197,668			248,483
Savannah				178,715	767,567			946,282
Schell City				10,733				10,733
Scotsdale				7,919	6,258			14,177
Scott City				172,298	646,158			818,456

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			763,312	10,674,215			11,437,527
Sedgewickville				7,393				7,393
Seligman				32,913	163,016			195,929
Senath				61,924	46,740			108,664
Seneca				80,125	381,695			461,820
Seymour				68,829	279,745			348,574
Shelbina				72,920	284,611			357,531
Shelbyville				25,595	35,032			60,627
Sheldon				19,853	37,843			57,696
Sheridan				6,943				6,943
Shoal Creek Drive				12,985				12,985
Shoal Creek Estates				1,914				1,914
Shrewsbury	96,985			249,346	1,367,986			1,714,317
Sibley				13,023				13,023
Sikeston				637,700	7,295,462			7,933,162
Silex				7,731	33,082	8,070		48,883
Silver Creek				22,818	53,645			76,463
Skidmore				12,835	11,426			24,261
Slater				78,174	194,522			272,696
Smithton				19,140	14,202			33,342
Smithville				206,937	1,057,558	97,576		1,362,071
South Gifford				2,702				2,702
South Gorin				5,367				5,367
South Greenfield				5,104				5,104
South Lineville				1,389				1,389
South West City				32,088	165,605	44,019		241,712
Sparta				42,934	136,124			179,058
Spickard				11,822	3,964			15,786
Springfield				5,688,715	52,306,462	4,440,085		62,435,262
Stanberry				46,649	115,332			161,981

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			5,855				5,855
Steele				84,929	248,250			333,179
Steelville				53,630	462,659			516,289
Stella				6,680	3,664			10,344
Stewartville				28,485	101,023			129,508
Stockton				73,558	522,613	28,581		624,752
Stotesbury				1,614				1,614
Stotts City				9,382				9,382
Stoutland				6,643	5,459			12,102
Stoutsville				1,651				1,651
Stover				36,328	146,363			182,691
Strafford				69,242	490,728			559,970
Strasburg				5,104				5,104
Sturgeon				35,428	87,407			122,835
Sugar Creek				144,076	660,260	65,316		869,652
Sullivan				238,349	2,846,874			3,085,223
Summersville				20,416	84,038			104,454
Sumner				5,329				5,329
Sunrise Beach				13,811	329,156	57,658		400,625
Sunset Hills	26,488			310,256	2,426,074			2,762,818
Sweet Springs				61,098	242,349			303,447
Sycamore Hills	2,313			27,096				29,409
Syracuse				6,455				6,455
Tallapoosa				7,656				7,656
Taneyville				13,473	14,029			27,502
Taos				32,651	16,990			49,641
Tarkio				72,619	283,131			355,750
Thayer				82,602	457,685			540,287
Theodosia				9,007	83,018			92,025
Tightwad				2,364				2,364

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Tina	\$			7,243				7,243
Tindall				2,439				2,439
Tipton				122,384	188,741			311,125
Town and Country	34,955			408,846	3,163,010			3,606,811
Tracy				7,994	26,069			34,063
Trenton				233,283	1,454,198			1,687,481
Trimble				16,926	38,653			55,579
Triplett				2,402				2,402
Troy				252,836	3,255,479			3,508,315
Truesdale				14,899	163,980			178,879
Truxton				3,603				3,603
Turney				5,817				5,817
Tuscumbia				8,181	12,238			20,419
Twin Bridges				1,576				1,576
Twin Oaks	1,160			13,586	557,258			572,004
Umber View Heights				1,951				1,951
Union				291,116	3,223,776			3,514,892
Union Star				16,250				16,250
Unionville				76,598	214,256			290,854
Unity Village				5,254	5,452			10,706
University City	124,475			1,404,652	4,577,658	356,079		6,462,864
Uplands Park	1,474			17,263	26,812	4,351		49,900
Urbana				15,274	64,631			79,905
Urich				18,727	86,675			105,402
Utica				10,283				10,283
Valley Park	20,884			244,617	771,303			1,036,804
Van Buren				31,712	229,812			261,524
Vandalia				144,976	408,476			553,452
Vandiver				3,115	78,221			81,336
Vanduser				8,144				8,144

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)								
Velda City	\$				94,191			94,191
Velda Village	5,178			40,907				46,085
Velda Village Hills	3,492			60,648	63,532			127,672
Verona				26,796	69,692			96,488
Versailles				96,263	1,131,270			1,227,533
Viburnum				30,962	56,014			86,976
Vienna				23,568	155,094	14,674		193,336
Village of Aullville				3,227				3,227
Village of Bradleyville				3,190				3,190
Village of Loch Lloyd				13,811				13,811
Village of Pinhook				1,801				1,801
Village of Plato				2,702				2,702
Vinita Park	6,165			72,207	314,664	15,953		408,989
Vinita Terrace	936			10,959	17,020			28,915
Vista				2,064				2,064
Waco				3,227				3,227
Walker				10,321				10,321
Walnut Grove				23,644	38,654	4,294		66,592
Wardell				16,813	16,113			32,926
Wardsville				36,629	36,490			73,119
Warrensburg				613,231	5,241,867	252,308		6,107,406
Warrenton				198,193	2,517,038			2,715,231
Warsaw				77,686	1,491,674	62,172		1,631,532
Warson Woods	6,354			74,421	191,422			272,197
Washburn				16,813	46,748			63,561
Washington				497,003	7,296,657	506,070		8,299,730
Watson				4,541				4,541
Waverly				30,249	96,944			127,193
Wayland				15,950	63,349			79,299
Waynesville				131,616	884,394			1,016,010

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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	\$			4,616				4,616
Weatherby Lake				70,293				70,293
Weaubleau				19,440	57,238			76,678
Webb City				368,239	3,575,647			3,943,886
Webster Groves	74,430			871,809	2,727,408			3,673,647
Weldon Spring				197,780	285,282			483,062
Weldon Spring Hgts.				2,965				2,965
Wellington				29,423				29,423
Wellston	7,882			92,322	143,384			243,588
Wellsville				53,404	81,454			134,858
Wentworth				5,292				5,292
Wentzville				258,803	8,346,383	491,914		9,097,100
Westboro				6,117				6,117
West Alton				21,504				21,504
West Line				3,565				3,565
Weston				61,210	332,918	317,884		712,012
Westphalia				12,009	40,953	11,708		64,670
West Plains				407,795	5,742,208			6,150,003
West Sullivan				3,603	105,492			109,095
Westwood	910			10,658				11,568
Wheatland				14,561	65,882			80,443
Wheaton				27,059	68,447			95,506
Wheeling				10,058				10,058
Whiteside				2,514				2,514
Whitewater				4,241				4,241
Wilbur Park	1,522			17,826	27,686			47,034
Wildwood	105,362			1,234,119	1,920,998			3,260,479
Willard				119,831	710,051	33,037		862,919
Williamsville				14,224	37,049			51,273
Willow Springs				80,576	499,163			579,739

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2009**

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)									
Wilson City	\$			6,192				6,192	
Winchester		5,290		61,961	96,231			163,482	
Windsor				115,853	333,069			448,922	
Windsor Place					37,780			37,780	
Winfield				27,134	238,660			265,794	
Winona				48,413	209,654			258,067	
Winston				9,270				9,270	
Woods Heights				27,847	26,100	388		54,335	
Woodson Terrace		13,422		157,211	1,227,857	39,624		1,438,114	
Wooldridge				1,764				1,764	
Worth				3,528				3,528	
Worthington				3,340				3,340	
Wright City				57,495	430,927			488,422	
Wyaconda				11,634	7,197			18,831	
Wyatt				13,661	10,589			24,250	
Zalma				3,490				3,490	
TOTALS	\$	<u>2,533,855</u>	<u>71,762</u>	<u>3,071,337</u>	<u>138,107,689</u>	<u>1,140,578,473</u>	<u>73,743,560</u>	<u>87,361,177</u>	<u>1,445,467,853</u>

- (a) See page 5 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 36.
- (b) See page 95 for a description of county private car tax.
- (c) See page 96 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 cities, counties, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 11 because of a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 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" schedule beginning on page 36.

Missouri Department of Revenue

Tax and Fee Distribution Other Political Subdivisions Fiscal Year Ended June 30, 2009

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



**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2009**

District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	Total (Memorandum Only)	District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	County Stock (a,e)	Total (Memorandum Only)
Ambulance Districts				Fire Protection Districts				
Adair County Ambulance District	\$ 1,006,676		1,006,676	Bourbon County Fire Protection District	\$ 8,223			8,223
Andrew County Ambulance District	112,090		112,090	Central Jackson County Fire Protection District	815,205			815,205
Ava Ambulance District	391,804		391,804	High Ridge Fire Protection District	1,264,251			1,264,251
Barton County Ambulance District	490,758		490,758	Inter City Fire Protection District	77,933			77,933
Big River Ambulance District	555,814		555,814	Orrick Fire Protection District	67,146			67,146
Caldwell County Ambulance District	180,709		180,709	Prairie Township Fire District	93,501			93,501
Callaway County Ambulance District	1,665,555		1,665,555	Rock Comm Fire Protection District	2,742,361			2,742,361
Cam-MO Ambulance District	590,311		590,311	Saint Clair Fire Protection District	213,690			213,690
Cedar County Ambulance District	442,904		442,904	Smithville Area Fire Protection District	373,193			373,193
Cole Camp Ambulance District	90,416		90,416	SNI Valley Fire Protection District	534,862			534,862
Dade County Ambulance District	184,466		184,466	South Metropolitan Fire Protection District	995,913			995,913
Herman Area Ambulance District	349,959		349,959	Southern Stone Fire District	1,582,844			1,582,844
Iron County Ambulance District	371,808		371,808	Sullivan Fire Protection District	915,062			915,062
Joachim Platin Ambulance District	773,421		773,421	School Districts				
Lincoln County Ambulance District	1,786,304		1,786,304	Brentwood School District	\$		36,822	36,822
Linn County Ambulance District	533,861		533,861	Cameron R-1 School District			136,194	136,194
Maries Osage Ambulance District	153,879		153,879	Center School District			39,523	39,523
Marion County Ambulance District	1,795,230		1,795,230	Columbia Board of Education			202,872	202,872
Meramec Ambulance District	637,865		637,865	Jefferson City School District			1,492,105	1,492,105
Mid-Missouri Ambulance District	985,223		985,223	Parkway School District			1,258,950	1,258,950
Miller County Ambulance District	1,298,948		1,298,948	Pattonville School District			210,383	210,383
Monroe City Ambulance District	180,513		180,513	Springfield R-12 School District			116,170	116,170
New Haven Ambulance District	74,136		74,136	Kansas City School District			653,407	653,407
New Madrid County Ambulance District	681,188		681,188	University City School District			33,862	33,862
Nodaway County Ambulance District	918,064		918,064	Community Development Districts				
Noel T. Adams Ambulance District	440,037		440,037	Branson Hills CDD	\$ 595,082			595,082
North Crawford County Ambulance District	37,645		37,645	Brookside CDD	378,263	2,037		380,300
Oregon County Ambulance District	30,355		30,355	Bryan Road CDD	8,481	718		9,199
Osage Ambulance District	273,460		273,460	Caledonia CDD	58,725	20,314		79,039
Owensville Area Ambulance District	370,730		370,730	Crossings CDD	60,623	4,505		65,128
Pulaski County Ambulance District	1,605,975		1,605,975	Grandview Crossing CDD	38,625	41,156		79,781
Randolph County Ambulance District	1,253,525		1,253,525	KC International Airport CDD	438,025	54,198		492,223
Ray County Ambulance District	624,359		624,359	Lake Lotawana CDD	17,612	6,525		24,137
Rock Township Ambulance District	1,668,577		1,668,577	Martin City CDD	247,796	4,120		251,916
Salt River Ambulance District	189,280		189,280	Performing Arts CDD	217,066	19,581		236,647
St Clair Ambulance District	324,681		324,681	Res Inn Downtown/St. Louis CDD	46,423			46,423
St James Ambulance District	253,606		253,606	Springdale CDD	26,782	6,704		33,486
St. Francois County Ambulance District	3,217,288		3,217,288	St Charles Riverfront CDD	328,955	23,197		352,152
Ste. Genevieve County Ambulance District	711,149		711,149	Thirty-ninth Street CDD	104,885	1,145		106,030
Steelville Ambulance District	164,856		164,856	Three Trails Village CDD	83,198	2,148		85,346
Taney County Ambulance District	3,107,219		3,107,219	Westport CDD	365,272	2,204		367,476
Warsaw Lincoln Ambulance District	599,740		599,740					
Washington Area Ambulance District	1,437,993		1,437,993					
Washington County Ambulance District	641,937		641,937					
Regional Jail Districts								
Daviess/Dekalb RJD	\$ 874,836		874,836					
Tourism Community Districts								
Branson/Lake Area TCED	\$ 7,262,564		7,262,564					
Transportation Development Districts								
US Hwy 36 Int 72 corr TDD	\$ 2,861,227		2,861,227					

See page 73 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2009**

District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	Total (Memorandum Only)	District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	County Stock (a,e)	Total (Memorandum Only)
(continued from previous page)								
Community Improvement Districts				Community Improvement Districts (Continued)				
1201 Washington CID	\$ 48	1,909	1,957	Miner Gateway CID	22,891	1,634		24,525
2017 Chouteau CID	34,719	3,319	38,038	Mountain Farm CID	7,314	134		7,448
58 Highway Regional Market CID	69,693	3,278	72,971	North Oak Village CID	164,507	21,893		186,400
620 Market CID	56,587	4,558	61,145	North Oaks Plaza Shopping Center CID	96,664	809		97,473
63 Bypass CID	37,384	2,785	40,169	Northwest Area CID	32,262	1,535		33,797
8750 Manchester Road CID	44,249	3,792	48,041	Osage Commercial Area CID	41,871	149		42,020
Airport Plaza CID	51,864		51,864	PC I CID	333,339	17,850		351,189
American Center CID	2,752		2,752	Paddock Forest CID	16,422	3,408		19,830
Antioch Center CID	281,902		281,902	Parkville Old Towne Market CID	76,088	289		76,377
Belleau CID	3,515	4,777	8,292	Peachtree CID	6,148	4,513		10,661
Big Spring Plaza CID	51,580	6,048	57,628	Platte City Market CID	59,560	167		59,727
Branson Hills Inf Fac CID	(f)		0	Plaza at Noahs Ark CID	38,773	1,900		40,673
Bridgewood Plaza CID	(f)		0	Plaza on Blvd Jennings CID	207,069	290		207,359
Broadway Hotel CID	271,145	5,913	277,058	Phoenix Center II CID	248,920			248,920
Chambers W. Florissant CID	46,185	408	46,593	Raintree 150 Center CID	49,306			49,306
College Station CID	(f)		0	Raytown Square CID	1,255			1,255
Cozens MLK Grand CID	25,849	4,163	30,012	Red Bridge CID	5,773			5,773
Crestwood Square CID	56,411	2,658	59,069	Richardson Crossing CID	35,221	8,149		43,370
Downtown Springfield CID	119,632	2,913	122,545	Rogers Plaza CID	(f)	(f)		0
East Highway 60 CID	78,714		78,714	Sappington Square CID	22,859	208		23,067
East Hills CID	359,156	8,588	367,744	Shops on Blue Parkway CID	97,009	10,376		107,385
East Main & Highway 47 CID	66,335	2,565	68,900	Simon Square CID	(f)	(f)		0
Elm and 370 CID	29,441	14,699	44,140	Soda Fountain Square CID	3,793	3,879		7,672
Eureka Pointe CID	(f)		0	South 160 CID	104,610			104,610
Eureka South I-44 CID	526	3,749	4,275	South Grand CID	91,873	4,088		95,961
Fountains CID	(f)		0	Southtowne CID	137,773	3,333		141,106
Grove CID	39,914	672	40,586	Stoneybrooke CID	170,395	1,654		172,049
Hazelwood Community Center CID	197	7,585	7,782	SueMandy Mid Rivers CID	520,181	6,096		526,277
Heers Tower CID	(f)		0	Sunrise Farms CID	(f)	(f)		0
Highway 350 CID	30,090	5,540	35,630	Toad Cove Complex CID	(f)			0
Highway 100 CID	7,799	4,599	12,398	Tori Pines Commons CID	810	13,726		14,536
Hilltop CID	397,047		397,047	Town Plaza CID	101,786	11,765		113,551
Historic Downtown Branson CID	306,124		306,124	Truman Road CID	7,699			7,699
I-470 CID	(f)		0	Truman Village CID	1,620	2,165		3,785
Imperial Main CID	983	5,436	6,419	Viaduct Commercial Area CID	72,300	893		73,193
Independence Event Center CID	2,695,241		2,695,241	Victoria Crossings CID	12,329	5,933		18,262
James River Commons CID	69	17,463	17,532	Union CID	26,972	1,561		28,533
Jeter Farm CID		(f)	0	Watson-Laclede Station Road CID	30,685	406		31,091
Kearney West Side CID	58,830		58,830	Wentzville Bluffs CID	203,794	6,936		210,730
Laclede Landing CID	10,291	119	10,410	Windsor Place CID	2,283			2,283
Langsford Plaza CID	6,498	999	7,497	Zumbahl Road/Hwy 94 CID	60,006	1,248		61,254
Lebanon Marketplace CID	(f)		0					
Liberty Triangle CID	107,034	3,713	110,747					
Liberty Tri Shop Center CID	63,106	898	64,004					
Lincoln Crossings CID	68,197	5,326	73,523					
Logan Estates CID	977	771	1,748					
Loughborough Commons CID	620,090		620,090					
Manchester Ballas CID	1,666,298	8,702	1,675,000	Totals	\$ 67,897,728	466,237	4,180,288	72,544,253
Mayfair Plaza CID	116,158	2,753	118,911					
Midwest Plaza CID	(f)		0					

- (a) See page 96 for a description of county stock insurance.
(b) St. Louis County receives the sales and use tax distributions for the cities and other local political subdivisions within St. Louis County. The county is responsible for distributing the amounts to these entities.
(c) See page 11 for a description of local sales tax.
(d) See page 11 for a description of local option use tax.
(e) The total of tax distributions to counties, cities, and other local political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 11, because of a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 22, 23, and 25 through 27.
(f) To preserve confidentiality, amounts not reported because less than six taxpayers in district.

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2009

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, 2009 AND 2008**

(in thousands of dollars)

	2009					2008				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND										
Personal Service	\$ 37,093	35,768	4,290	30,461	1,017	36,203	31,342	1,086	29,182	1,074
Expense and Equipment	6,712	7,548	572	6,348	628	6,354	11,165	191	10,203	771
Postage	4,385	4,885	470	4,415	0	4,130	4,449	124	4,295	30
County Stock Insurance	500 E	1,508 E		1,508	0	500 E	835 E		835	0
Debt Offset Tax Credits	200 E	275 E		238	37	200 E	250 E		227	23
Emblem Use Fee Distribution	1 E	1 E	1		0	1 E	1 E			1
Fees to Counties & Collection Agency Fees	2,580 E	4,080 E	86	3,928	66	2,580 E	3,880 E		3,380	500
Homestead Preservation Credit	91	91		91	0	1,085	1,085		1,056	29
Payment of Dues to the Multistate Tax Commission	163	163	5	158	0	163	163		163	0
Payment of Fees to Counties for Liens	200	225		186	39	200	200		192	8
Refunds for Overpayment of Tax	1,356,000 E	1,440,700 E		1,440,487	213	1,300,000 E	1,300,000 E		1,257,997	42,003
General Fund Total	\$ 1,407,925	1,495,244	5,424	1,487,820	2,000	1,351,416	1,353,370	1,401	1,307,530	44,439
CHILD ENFORCEMENT COLLECTIONS FUND										
Personal Service	\$ 24	24		17	7	24	24		19	5
Expense and Equipment	2,600	2,600		1,911	689	2,600	2,600		1,960	640
Child Enforcement Collections Fund Total	\$ 2,624	2,624	0	1,928	696	2,624	2,624	0	1,979	645
CONSERVATION COMMISSION FUND										
Personal Service	\$ 539	539		539	0	524	524		516	8
Expense and Equipment	16	16		13	3	16	16		10	6
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 556	556	0	553	3	541	541	0	527	14
DEBT OFFSET ESCROW										
Debt Offset Refunds	\$ 250 E	270 E		262	8	250 E	300 E		286	14
Debt Offset Escrow Fund Total	\$ 250	270	0	262	8	250	300	0	286	14

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

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2009 AND 2008**

(in thousands of dollars)

(continued from previous page)

DEPARTMENT OF REVENUE FEDERAL FUND

	2009					2008				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 249 E	250 E		34	216	242 E	242 E		29	213
Expense and Equipment	6,170 E	6,420 E		3,641	2,779	6,170 E	7,170 E		4,051	3,119
Department of Revenue Federal Fund Total	\$ 6,419	6,670	0	3,675	2,995	6,412	7,412	0	4,080	3,332

DEPARTMENT OF REVENUE INFORMATION FUND

Personal Service	\$ 290	290		266	24	281	281		281	0
Expense and Equipment	319	319		314	5	319	319		208	111
Postage	193	193		193	0	185	193		193	0
Department of Revenue Information Fund Total	\$ 802	802	0	773	29	785	793	0	682	111

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND

Personal Service	\$ 2	2		1	1	2 E	2 E			2
Expense and Equipment	3	3		3	0	3 E	3 E			3
Refunds of Specialty Plates	5 E	5 E			5	5 E	15 E		15	0
Department of Revenue Specialty Plate Fund Total	\$ 10	10	0	4	6	10	20	0	15	5

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

Personal Service	\$ 13	13		12	1	12	12		12	0
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$ 13	13	0	12	1	12	12	0	12	0

FAIR SHARE FUND

Refunds of Tobacco and Cigarette Tax	\$ 11 E	11 E			11	11 E	11 E		9	2
Fair Share Fund Total	\$ 11	11	0	0	11	11	0	0	9	2

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

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2009 AND 2008**

(in thousands of dollars)

	2009					2008				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
FEDERAL AND OTHER FUNDS										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 25 E	25 E		10	15	50 E	50 E		11	39
Federal and Other Funds Total	\$ 25	25	0	10	15	50	50	0	11	39
HEALTH INITIATIVES FUND										
Personal Service	\$ 49	49	1	44	4	48	48		40	8
Expense and Equipment	4	4		3	1	4	4		2	2
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25 E	25 E	1	4	20	25 E	25 E		14	11
Health Initiatives Fund Total	\$ 83	83	2	56	25	82	82	0	61	21
INCOME TAX DESIGNATIONS										
Income Tax Designations Distributions	\$ 32 E	49 E		30	19	32 E	36 E		28	8
Income Tax Designations Fund Total	\$ 32	49	0	30	19	32	36	0	28	8
MOTOR FUEL TAX FUND										
Refunds for Aviation Trust Fund	\$ 50 E	75 E		58	17	158 E	158 E		16	142
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	188,000 E		181,390	6,610	188,000 E	189,736 E		189,735	1
Motor Fuel Tax Fund Total	\$ 188,050	188,075	0	181,448	6,627	188,158	189,894	0	189,751	143
MOTOR VEHICLE COMMISSION FUND										
Personal Service	\$ 730	702		701	1	709	709		706	3
Expense and Equipment	381	409		368	41	381	381		348	33
Postage	43	43		43	0	41	43		43	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5 E	5 E		1	4	12 E	12 E		3	9
Motor Vehicle Commission Fund Total	\$ 1,159	1,159	0	1,113	46	1,143	1,145	0	1,100	45

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

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2009 AND 2008**

(in thousands of dollars)

	2009					2008				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
PETROLEUM INSPECTION FUND										
Personal Service	\$ 33	33		33	0	32	32		31	1
Expense and Equipment	3	3		3	0	3	3			3
Petroleum Inspection Fund Total	\$ 36	36	0	36	0	35	35	0	31	4
PETROLEUM STORAGE TANK INSURANCE FUND										
Personal Service	\$ 26	26		24	2	26	26		24	2
Expense and Equipment	1	1		1	0	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 27	27	0	25	2	27	27	0	24	3
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND										
Personal Service	\$ 6,773	6,707	203	6,491	13	6,576	6,576	197	6,378	1
Expense and Equipment	3,267	3,333	98	3,190	45	3,267	3,267	98	3,154	15
Postage	1,790	1,960	54	1,906	0	1,719	1,790	52	1,738	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,290 E	2,290 E		1,321	969	1,791 E	1,791 E		1,599	192
Refunds of Motor Fuel Tax	10,414 E	11,414 E		11,297	117	10,414 E	10,414 E		9,325	1,089
State Highways and Transportation Department Fund Total	\$ 24,534	25,704	355	24,205	1,144	23,767	23,838	347	22,194	1,297
STATE SCHOOL MONEY FUND										
Refunds of Tobacco and Cigarette Tax	\$ 25 E	25 E		0	25	50 E	50 E		21	29
State School Money Fund Total	\$ 25	25	0	0	25	50	50	0	21	29

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

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2009 AND 2008**

(in thousands of dollars)

(continued from previous page)

WORKERS' COMPENSATION FUND

Refunds - Overpayment and Errors of the
Workers' Compensation Fund
Refunds - Overpayment and Errors of the
Workers' Compensation-Second Injury Fund

	2009					2008				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
\$	450 E	2,058 E		2,058	0	450 E	1,272 E		1,271	1
					0	249 E	249 E			249
Workers' Compensation Fund Total	<u>450</u>	<u>2,058</u>	<u>0</u>	<u>2,058</u>	<u>0</u>	<u>699</u>	<u>1,521</u>	<u>0</u>	<u>1,271</u>	<u>250</u>
TOTAL BUDGETED GOVERNMENTAL FUNDS	<u>\$ 1,633,031</u>	<u>1,723,441</u>	<u>5,781</u>	<u>1,704,008</u>	<u>13,652</u>	<u>1,576,104</u>	<u>1,581,761</u>	<u>1,748</u>	<u>1,529,612</u>	<u>50,401</u>

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

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2000 - 2009)**

(in thousands of dollars)

	2009	2008	2007 (b)	2006 (a)	2005	2004	2003	2002	2001	2000
Travel	\$ 261	289	303	429	606	640	603	700	888	1,067
Fuel and Utilities				83	115	122	141	92	97	41
Supplies	9,542	10,392	9,699	5,205	9,639	11,773	12,016	10,661	11,933	11,186
Professional Development	287	287	314	291	309	364	330	453	676	659
Communication Services and Supplies	714	648	632	1,353	1,542	1,584	1,708	1,858	2,210	2,329
Professional Services	14,953	15,650	11,933	23,111	29,032	24,377	13,873	13,814	12,647	13,311
Maintenance and Repair Services	568	317	361	1,773	2,297	2,118	1,890	1,910	1,406	1,529
Janitorial Services		1	1	54	93	93	96	77	75	48
Computer Equipment	98	1,155	1,182	2,847	1,774	999	650	987	3,198	2,135
Office Equipment	141	508	601	75	334	259	94	86	323	523
Other Equipment	41	598	280	71	44	221	59	120	503	668
Property\Lease\Rental	18	74	35	142	250	459	631	622	737	567
Other Expenses	7	26	43	40	59	80	64	80	101	170
Total	\$ 26,630	29,945	25,384	35,474	46,094	43,089	32,155	31,460	34,794	34,233

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

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

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

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

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department of Revenue (Department) underwent a major reorganization. The prior divisiona organization's expenditures are shown on page 81 for informational purposes.

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

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

(d) In Fiscal Year 2008, the Division of Fiscal Services incurred the Child Support Enforcement expenses that were previously reported by the Taxation Bure

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2000 - 2005**

(in thousands of dollars)						
(a)	2005	2004	2003	2002	2001	2000
Division of Administration						
Personal Service	\$ 8,845	8,265	8,234	8,808	9,002	8,620
Expense and Equipment	7,164	7,381	8,783	7,770	9,477	10,604
Total	\$ 16,009	15,646	17,017	16,578	18,479	19,224
Division of Motor Vehicle and Driver Licensing Including Branch Offices						
Personal Service	\$ 18,535	17,975	17,797	18,493	18,399	17,725
Expense and Equipment	14,312	15,984	14,909	13,818	15,379	12,094
Commercial Driver License						
Information System Fees	267	267	253	275	264	267
Problem Driver Point System	39	58	86	59	84	137
Total	\$ 33,153	34,284	33,045	32,645	34,126	30,223
Division of Taxation and Collection						
Personal Service	\$ 25,568	24,909	24,436	25,399	26,242	25,535
Expense and Equipment	15,034	14,534	5,503	7,040	7,085	8,389
Fees to Counties & Collection Agency Fees	2,897	2,580	2,292	2,097	2,155	2,352
Payment of Fees to Counties for Liens	160	173	172	169	142	196
Contingency Payments	5,970	1,950				
Contract Auditors	3					
Tax Data Matching	85					
Payment of Dues to the Multistate Tax Commission	163	162	157	232	208	194
Total	\$ 49,880	44,308	32,560	34,937	35,832	36,666
Total Personal Service	\$ 52,948	51,149	50,467	52,700	53,643	51,880
Total Expense and Equipment	46,094	43,089	32,155	31,460	34,794	34,233
TOTAL EXPENDITURES	\$ 99,042	94,238	82,622	84,160	88,437	86,113

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The organizational expenditures are shown on page 80.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2000 - 2009)**

(in thousands of dollars)

	2009	2008	2007 (b)	2006 (a)	2005	2004	2003	2002	2001	2000
General Fund	\$ 45,497	47,416	45,571	56,188	43,660	40,595	36,106	36,280	40,003	42,579
Child Support Enforcement Collections Fund	1,929	1,979	2,058	2,622	2,622	2,398				
Conservation Commission Fund	553	527	517	490	711	546	505	505	493	474
Department of Revenue Federal Fund	3,675	4,081	3,578	5,012	6,322	5,771	836	495	173	37
Department of Revenue Information Fund	773	682	699	723	882	957	849	892	920	905
Department of Revenue Specialty Plate	4		3	5						
Division of Aging-Elderly Home Delivered Meals Trust Fund	12	12	11	11	15	14		11	21	21
Health Initiatives Fund	52	46	50	50	51	49	48	48	46	47
Motor Vehicle Commission Fund	1,112	1,096	804	612	940	730	636	665	653	648
Petroleum Inspection Fund	35	30	30	32	32	31	31	30	31	29
Petroleum Storage Tank Insurance Fund	25	24	37	25	25	23	23	23	23	22
State Highways and Transportation Department Fund	11,587	11,270	10,434	14,438	43,782	43,124	43,588	45,211	46,074	41,351
Total	\$ 65,254	67,163	63,792	80,208	99,042	94,238	82,622	84,160	88,437	86,113

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

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

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2000 - 2009)**

	(in thousands of dollars)									
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Refunds for Overpayment of Tax	\$ 1,440,487	1,257,997	1,207,944	1,127,563	1,071,059	1,075,035	1,160,194	1,116,641	1,001,178	999,421
Refunds Required by Article X							5,950		98,856	178,843
County Stock Insurance Tax	1,508	835	2,615	780	150		150	150	150	5,226
Refunds for Aviation Trust Fund	58	16	26	25	68	53	58	158	15	12
Distribution of Funds Accruing to the Motor Fuel Tax Fund	181,390	189,735	188,864	186,970	190,669	188,472	181,562	175,915	175,550	158,125
Distribution of Income Tax Check-offs	30	28	30	18	32					
Distribution of Homestead Preservation Tax Credit	91	1,056	2,953							
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	1,321	1,599	2,210	1,991	1,791	1,493	1,264	2,256	2,148	2,011
Refunds of Tobacco and Cigarette Tax	4	44	31	49	84	150	40	363	40	66
Refunds of Motor Fuel Tax (a)	11,297	9,325	8,908	9,552	9,766	9,612	9,622	33,510	44,219	42,063
Refunds of Fees Credited to Motor Vehicle Commission Fund	1	3	3	2	1	1	6	7	8	5
Refunds-Overpayment and Errors of the Workers' Compensation Fund	2,058	1,271	78	148	314	668	340	526	1,670	1,171
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund					10	10	505	701	149	499
Receipts from Gasoline Taxes for Distribution to Counties										28,895
Refunds-Federal and Other Funds	9	11	15	12	292	6	232	405	22	175
Refunds-Debt Offset	262	286	250	206	251	288	277	313	163	123
Debt Offset Tax Credits	238	227	658	192						
Refunds of Specialty Plates		15		5						
Total Program Specific Distributions	\$ <u>1,638,754</u>	<u>1,462,448</u>	<u>1,414,585</u>	<u>1,327,513</u>	<u>1,274,487</u>	<u>1,275,788</u>	<u>1,360,200</u>	<u>1,330,945</u>	<u>1,324,168</u>	<u>1,416,635</u>

(a) Fiscal Years 2000-2002 include the Highway Reciprocity Commission's special fuel tax refunds. Starting in Fiscal Year 2003, the special fuel tax refunds are paid from the Missouri Department of Transportation's appropriations as part of the Motor Carrier Unit consolidation.

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2009

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 2009, the Missouri Department of Revenue received approximately 70 percent of its operational funding from the General Fund.

AFTER-SCHOOL READING AND ASSESSMENT GRANT PROGRAM FUND

The After-School Reading and Assessment Grant Program Fund, as authorized by Sections 167.680 and 143.1004, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Department of Secondary and Elementary Education uses the money to award grants to school districts for the development and implementation of after-school retreat programs.

ANTITERRORISM FUND

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

Fund Descriptions

BOLL WEEVIL SUPPRESSION AND ERADICATION FUND

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

BREAST CANCER AWARENESS TRUST FUND

The Breast Cancer Awareness Trust Fund, as authorized by Section 143.1009, RSMo, receives contributions designated on income tax returns, gifts, bequests, other contributions, grants, and federal funds. The Friends of the Missouri Women's Council uses these funds to provide breast cancer services.

CHILD SUPPORT ENFORCEMENT FUND

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

CHILDHOOD LEAD TESTING FUND

The Childhood Lead Testing Fund, as authorized by Section 143.1006, RSMo, receives contributions that individuals or corporations designate on income tax returns and appropriations, gifts, other contributions, grants, bequests, and other aid received from federal, private, or other sources related to lead testing, education, and screenings. The state uses the money for the administration of childhood lead programs, the administration of blood tests to uninsured children, educational materials, and analysis of lead blood test reports and case management.

CHILDREN'S TRUST FUND

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals 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 143.1000, RSMo.

CIRCUIT COURTS ESCROW FUND

The Circuit Courts Escrow Fund, as authorized by Section 488.5028, RSMo, receives income tax refunds that the Department of Revenue offsets as instructed by the Office of State Courts Administrator (OSCA). If a person fails to pay court costs, fines, fees, or other sums ordered by a court, the court may report such delinquencies in excess \$25 to OSCA and request a setoff of an income tax.

Fund Descriptions

CONSERVATION COMMISSION FUND

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections. The Department of Revenue receives appropriations from this 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 Department of Revenue collects on behalf of the state highway patrol's central repository. These fees are for criminal record checks and fingerprint searches.

DEBT OFFSET ESCROW FUND

The Debt Offset Escrow Fund, as authorized by Section 143.784, RSMo, receives income tax refunds that the Department offsets from a debtor identified by a state agency.

DEPARTMENT OF REVENUE FEDERAL FUND

The Motor Vehicle, Driver License, and Criminal Investigation Bureaus, and the General Counsel's Office enter into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various driver licensing programs and highway use tax compliance. All Department of Revenue appropriations pertaining to grant expenditures are charged to this fund. The Department of Revenue transmits all reimbursement receipts to this fund. The Department of Social Services also deposits federal receipts to the fund that are appropriated to the Department to perform oversight of and payment to the vendor that collects and disburses child support funds.

Fund Descriptions

DEPARTMENT OF REVENUE (DOR) INFORMATION FUND

The Department of Revenue (DOR) Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Department of Revenue 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 Department of Revenue's (Department) cost for issuing, developing, and programming specialty plates. The Department receives appropriations from the fund.

DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND

The Deputy Sheriff Salary Supplementation Fund, as authorized by Section 57.278, RSMo, receives monies collected by county sheriffs for services rendered. The funds are used to supplement the salaries and employee benefits of county deputy sheriffs.

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

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

DNA PROFILING ANALYSIS FUND

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 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).

Fund Descriptions

FEDERAL SURPLUS PROPERTY

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

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the 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.

HAZARDOUS WASTE FUND

The Hazardous Waste Fund, as authorized by Section 260.262, RSMo, receives 96 percent of the collections from fees imposed on the sale of lead-acid batteries.

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

INCOME TAX IRREVOCABLE DESIGNATION FUNDS

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

Fund Descriptions

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Sections 178.653 and 488.5332, 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.

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 Department of Economic Development must approve the project agreement.

MISSOURI COMMUNITY COLLEGE JOB RETENTION TRAINING PROGRAM FUND

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

MISSOURI HOUSING TRUST FUND

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

MISSOURI MILITARY FAMILY RELIEF FUND

The Missouri Military Family Relief Fund, as authorized by Sections 41.218 and 143.1004, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Adjutant General makes grants to families of persons who are members of the Missouri National Guard or Missouri residents who are members of the reserves of the armed forces of the United States and who have been called to active duty as a result of the September 11, 2001, terrorist attacks.

Fund Descriptions

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.

MISSOURI PUBLIC HEALTH SERVICES

The Missouri Public Health Services Fund, as authorized by Sections 192.900 and 143.1007, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Health and Senior Services administers the fund and uses the money to educate the public, collect statistics, and provide services to detect, test, and prevent cervical cancer.

MISSOURI STATE WATER PATROL FUND

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

MOTOR FUEL TAX FUND

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

MOTOR VEHICLE COMMISSION FUND

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

Fund Descriptions

NATIONAL GUARD TRUST FUND

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

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

PARKS SALES TAX FUND

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

PETROLEUM INSPECTION FUND

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

PUTATIVE FATHER REGISTRY FUND

The Putative Father Registry Fund, as authorized by Section 453.020, RSMo, receives fees imposed on individuals petitioning for adoption.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Sections 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

Fund Descriptions

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 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 Sections 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 Sections 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.

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.

Fund Descriptions

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

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

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and 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 BOND FUND

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

STATE ROAD FUND

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

STATE SCHOOL MONEY FUND

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

STATE SUPPLEMENTAL DOWNTOWN DEVELOPMENT FUND

The State Supplemental Downtown Development Fund, as authorized by Section 99.963, RSMo, receives the first \$150 million of other net new revenues generated annually by development projects, gifts, contributions, grants, or bequests received from federal, private or other sources. The development projects are administered by the Department of Economic Development.

Fund Descriptions

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.

VETERANS TRUST FUND

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

WORKERS' COMPENSATION FUND 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 Department of Insurance, Financial Institutions, and Professional Registration determines when an abatement year occurs. The Department of Labor and Industrial Relations began collecting workers compensation receipts in Fiscal Year 2006.

WORKERS MEMORIAL FUND

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

WORLD WAR II MEMORIAL TRUST FUND

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

Non-State Fund Descriptions

BANKRUPTCY CLEARING FUND

The Bankruptcy Clearing Fund receives delinquent tax and fee payments from bankrupt entities. Once the Department of Revenue (Department) identifies the money to a particular tax type, the Department transfers to the appropriate fund.

CIGARETTE AND TOBACCO TAX AND BOND FUND

The Cigarette and Tobacco Tax and Bond Fund receives cigarette tax money the Department of Revenue (Department) collects for Jackson County and St. Louis County as authorized by Sections 66.340, 66.350, and 210.320, RSMo. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The Department disburses the tax collections back to Jackson County and the political subdivisions within St. Louis County. The fund also receives cash bonds that are posted by tobacco product wholesaler licensees as authorized by Section 149.035, RSMo. The Department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he or she becomes delinquent in paying his or her taxes.

COMPLIANCE CLEARING FUND

The Department of Revenue (Department) audits business tax returns for compliance with sales, use, corporate, and withholding tax statutes. Field compliance personnel collect tax payments for any discrepancies, and the Department holds the payments in this fund pending the final audit review and identification of fund types. Upon fund identification the Department transfers the tax payment to the appropriate funds.

COUNTY AND OTHER MISCELLANEOUS NON-STATE FUNDS

The County and Other Miscellaneous Non-State Funds is a combination of the following taxes and fees:

- **County Private Car Tax**
As authorized by Section 137.1021, RSMo, the Department of Revenue collects taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. This distribution is based on each county's percentage of main track line to the aggregate total of the state.
- **Statutory County Recorder's Fees**
As authorized by Section 59.800, RSMo, the Department of Revenue (Department) receives \$2 of a \$5 fee collected by the county recorder of deeds for each instrument recorded. Annually, the Department 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,

Fund Descriptions

the office of the recorder of deeds has to collect less than \$55,000 from the \$3 of the \$5 fee.

- **Safety Responsibility Custody Deposits**
As authorized by Section 303.030, RSMo, the Department of Revenue (Department) receives deposits from uninsured motorists involved in motor vehicle accidents. The Department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

DEPARTMENT OF AGRICULTURE NON-STATE FUNDS

The Department of Agriculture Non-State Funds is a combination of the following taxes and fees:

- **Department of Agriculture Check-Off Fees**
As authorized by Section 275.350, RSMo, the Department of Agriculture receives commodity merchandising program fees. The Department of Agriculture distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The Missouri Department of Revenue exercises administrative control over the fund.
- **Missouri Cotton Growers Organization Assessments**
As authorized by Section 263.527, RSMo, the Department of Agriculture receives assessments levied on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Department of Agriculture. The Department of Revenue exercises administrative control over the fund.

FAMILY SUPPORT TRUST FUND

The Family Support Trust Fund receives funds collected from individuals with child support obligations and transfers the funds to a third party contractor for distribution to the custodial parent.

FINANCIAL INSTITUTIONS TAX FUND

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

Fund Descriptions

MoDOT NON-STATE FUND

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

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

MOTOR FUEL TAX AND BOND FUND

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

MOTOR VEHICLE LOCAL SALES TAX FUND

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

Fund Descriptions

RIVERBOAT GAMING TAXES AND FEES FUND

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

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

SALES AND USE NON-STATE TAX FUND

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

- **Local Option Use Tax**
The Department of Revenue (Department) receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect as authorized by Section 144.757, RSMo. The tax is imposed on all transaction, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department distributes this money to the taxing jurisdictions.
- **Local Sales Tax**
The Department of Revenue (Department) receives 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 Department of Revenue (Department) received collections from a 1 ½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax as authorized by Section 144.748, RSMo. The Department distributed the money to political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined the tax was unconstitutional and, therefore, the Department ceased collecting the tax.
- **Suspense Holding**
The Department of Revenue (Department) receives sales and use tax collections that cannot immediately be identified to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications Fiscal Year Ended June 30, 2009

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, 2009**

Name of Fund or Source	Balance June 30, 2008	Receipts	Expenditures	Balance June 30, 2009 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 128,635	469,769	266,518	331,886	Cash	331,886
Animal Waste Treatment System Loan Program	265,624	7,528,597	7,454,697	339,524	Cash	339,524
Beginning Farmer Loan Program	72,078	25,590	21,983	75,685	Cash	75,685
Agricultural Product Utilization Contributor Tax Credit Program	232,252	5,790,051	5,848,106	174,197	Cash	174,197
Family Farm Breeding Livestock Loan Program	35,186	10,977	1,430	44,733	Cash	44,733
Qualified Beef Tax Credit Program	0	675	180	495	Cash	495
Mo. State Fair Escrow Account	708,329	1,435,260	1,360,274	783,315	Cash	783,315
Mo. State Fair Foundation	160,849	84,767	85,125	160,491	Cash	160,491
Mo. State Fair Agricultural Youth Fund	128,683	143,217	141,525	130,375	Cash	130,375
Mo. State Fair Sheep Producers Fund	24,514	135		24,649	Cash	24,649
Mo. State Fair Endowment Fund	517	5		522	Cash	522
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 422,502	1,437,447	1,446,795	413,154	Cash	413,154
TriCor Multistate Litigatin Cost Share	271,977	228,149	1,318	498,808	Cash	498,808
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 3,106,709	36,601,689	36,345,602	3,362,796	Cash	3,362,796
Inmate Canteen Fund	15,273,162	32,718,923	32,159,118	15,832,967	Cash	15,832,967
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 2,633,321	2,055,754	80,001	4,609,074	Cash, TI, Rec, Other	4,609,074
Missouri Development Finance Board	66,574,901	8,350,607	10,571,687	64,353,821	Cash, TI, Rec, Eq, Pre Exp	112,803,579
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 410,195	15,926	6,884	419,237	Cash, CS	419,237
Student and Activities Fund	178,842	200,025	272,129	106,738	Cash	106,738
Missouri School for the Blind:						
Trust Fund	6,633,046	182,698	315,542	6,500,202	Cash, CS	6,500,202
Activities Fund	71,167	69,960	77,876	63,251	Cash	63,251
Student Fund	1,889	100	272	1,717	Cash	1,717
Handicapped Children's Trust Fund	462,488	19,052	126,447	355,093	Cash, CS	355,093

See page 106 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2009**

Name of Fund or Source	Balance June 30, 2008	Receipts	Expenditures	Balance June 30, 2009 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 31,156	201,492,714	201,463,796	60,074	Cash	60,074
<u>University of Central Missouri:</u>						
Current General Fund	\$ 25,642,039	75,883,011	71,234,064	30,290,986	TI, FA, CD	30,290,986
Current Restricted Fund	395,597	13,662,147	12,753,647	1,304,097	TI, FA, CD	1,304,097
Auxiliary Services Designated	5,213,337	31,722,399	29,895,640	7,040,096	TI, FA, CD	7,040,096
Loan Funds - Restricted Fund	8,381,585	170,483	285,704	8,266,364	Rec	8,266,364
Unexpended Plant Restricted Fund	12,604,428	10,095,773	11,787,719	10,912,482	FA	10,912,482
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 1,302,731	8,323,274	7,962,750	1,663,255	Cash, Rec	1,663,255
Other Revenues	(414,225)	312,199	192,092	(294,118)	Cash, Rec	(294,118)
Current Funds - Restricted:						
Federal Grants	689,718	7,974,955	8,109,083	555,590	Cash, Rec	555,590
Other Gifts, Grants, and Contracts	502,971	740,026	796,823	446,174	Cash, Rec	446,174
Auxiliary Enterprises	261,720	2,191,577	2,145,725	307,572	Cash, TI	307,572
Loan Fund	59,292	351	0	59,643	Cash, Rec	59,643
Endowment	859,318	1,991	0	861,309	Cash, Rec	861,309
Plant	21,370,227	82,773	1,429,932	20,023,068	Cash, TI	20,023,068
<u>Lincoln University:</u>						
Current Funds	\$ 7,586,008	37,706,542	38,639,336	6,653,214	Cash, TI, Rec, Pre Exp	6,653,214
<u>Missouri Southern State University:</u>						
Current Funds	\$ 55,663,583	48,111,561	33,654,154	70,120,990	Cash, Rec, Inv, Pre Exp, Eq	108,007,163
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	22,902,089	22,902,089	0		
Interest Income		162,221	162,221	0		
State Vocational Reimbursements		23,360	23,360	0		
Reimbursement from Auxiliary		169,020	169,020	0		
Miscellaneous Income		170,318	170,318	0		
Auxiliary Services:						
Student Fees		1,644,574	1,644,574	0		
Sales and Services		8,006,218	8,006,218	0		
Interest Income		170,640	170,640	0		
Other Income:						
Revenue Bond Proceeds	1,963,875	6,352,580	186,790	8,129,665	Cash, TI	8,129,665
Local Government Funding		250,000	250,000	0		
Private Funding	69,244	720,886	133,887	656,243	Cash	656,243

See page 106 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2009**

Name of Fund or Source	Balance June 30, 2008	Receipts	Expenditures	Balance June 30, 2009 (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	\$ 7,268,757	59,185,938	56,028,461	10,426,234	Cash, Inv, Rec	14,908,410
Auxiliary Enterprises		23,402,849	23,402,849	0	Cash, Inv, Rec	5,161,105
Restricted	658,693	12,794,317	12,218,457	1,234,553	Cash, Rec	1,795,664
Loan Fund	2,721,400	62,934	43,325	2,741,009	Cash, Rec	2,736,413
Plant Fund:						
Renewals and Replacements	(4,626,678)	9,010,546	3,836,592	547,276	Cash, Rec	562,850
Debt Service	3,255,505	5,645,718	6,780,573	2,120,650	Cash	4,479,676
Investment in Plant	74,273,494	4,923,731	190,926	79,006,299	Eq	166,103,552
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 31,382,592	119,345,921	127,590,452	23,138,061	Cash, Inv, Rec	43,846,218
Loan Fund	665,088	426,798	37,584	1,054,302	Cash, Rec	5,125,701
Endowment and Similar Funds	4,376,071	137,449	0	4,513,520	TI	4,513,520
Plant Fund	223,958,493	61,403,994	85,982,475	199,380,012	Cash, Inv, Rec	316,710,240
Agency Fund	103,175	639,101	627,387	114,889	Cash, Rec	126,428
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 52,708,340	100,973,032	98,164,310	55,517,062		
Designated Fund	2,771,317	9,925,811	10,167,425	2,529,703		
Endowment	744,762	23,225	12,604	755,383		
Total General Operating Fund	<u>56,224,419</u>	<u>110,922,068</u>	<u>108,344,339</u>	<u>58,802,148</u>	Cash, Rec, Inv, Other	87,348,708
Other Funds:						
Designated Fund	5,721,385	15,873,839	15,525,838	6,069,386	Cash, Rec, Inv, Bldg, Eq, Other	9,011,775
Auxiliary Fund	63,420,996	44,973,544	44,016,616	64,377,924	Cash, Rec, Inv, Bldg, Eq, Other	97,170,600
Restricted and Loan Fund	3,905,554	20,411,633	20,531,830	3,785,357	Cash, Rec	4,931,130
Plant Fund	139,419,708	6,042,563	14,369,974	131,092,297	Cash, Rec, Inv, Bldg, Eq, Other	214,768,162
West Plains Fund	15,248,038	5,145,923	4,150,676	16,243,285	Cash, Rec, Inv, Bldg, Eq, Other	17,698,203
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 59,728,603	66,775,365	58,328,860	68,175,108	Cash, TI, Rec, Inv	74,832,049
Current Funds - Restricted	10,184,542	6,983,575	7,467,098	9,701,019	Cash, Rec	9,459,547
Plant Fund	15,797,694	2,129,217	11,435,897	6,491,014	TI, Eq	154,609,873
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (2,198,700,000)	1,630,697,000	2,056,449,000	(2,624,452,000)	Cash, TI, Rec, Inv	897,726,000
Restricted Funds	57,841,000	296,601,000	305,960,000	48,482,000	Cash, TI, Rec, Inv	141,076,000

See page 106 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2009**

Name of Fund or Source	Balance June 30, 2008	Receipts	Expenditures	Balance June 30, 2009 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 213,294,221	1,124,786,274	1,285,483,077	52,597,418	Cash	52,597,418
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 194,220	2,440,831	2,444,004	191,047	Cash	191,047
Bellefontaine Habilitation Center	391,718	1,545,741	1,701,451	236,008	Cash	236,008
Central Missouri Regional Center	364,249	5,496,455	5,552,167	308,537	Cash	308,537
Cottonwood Residential Treatment Center	947	5,861	5,866	942	Cash	942
Fulton State Hospital	492,083	2,222,766	2,269,919	444,930	Cash	444,930
Hannibal Regional Center	238,497	2,733,414	2,733,611	238,300	Cash	238,300
Hawthorn Children's Psychiatric Hospital	3,293	22,383	19,020	6,656	Cash	6,656
Higginsville Habilitation Center	207,266	1,537,433	1,584,078	160,621	Cash	160,621
Joplin Regional Center	289,084	2,417,294	2,308,836	397,542	Cash	397,542
Kansas City Regional Center	1,066,916	11,556,745	11,785,112	838,549	Cash	838,549
Kirksville Regional Center	93,159	1,307,504	1,291,967	108,696	Cash	108,696
Marshall Habilitation Center	194,430	1,794,430	1,796,981	191,879	Cash	191,879
Metro St. Louis Psychiatric Center	42,235	133,850	118,322	57,763	Cash	57,763
Mid-Missouri Mental Health Center	2,426	48,051	50,477	0		
Missouri Sexual Offender Treatment Center	16,403	66,090	70,197	12,296	Cash	12,296
Nevada Habilitation Center	366,671	720,331	835,611	251,391	Cash	251,391
Northwest Mo. Psychiatric Rehabilitation Center	118,292	525,519	533,937	109,874	Cash	109,874
Poplar Bluff Regional Center	258,661	2,655,465	2,574,259	339,867	Cash	339,867
Rolla Regional Center	253,246	2,087,088	2,007,888	332,446	Cash	332,446
Sikeston Regional Center	205,911	1,940,967	2,017,507	129,371	Cash	129,371
Southeast Mo. Mental Health	262,267	2,400,950	2,290,547	372,670	Cash	372,670
Southeast Mo. Residential Services	35,793	469,791	469,439	36,145	Cash	36,145
Southwest Mo. Mental Health	62,436	412,925	439,455	35,906	Cash	35,906
Springfield Regional Center	364,969	2,856,935	2,789,462	432,442	Cash	432,442
St. Louis Developmental Dis. Treatment Center	204,599	1,912,495	1,678,078	439,016	Cash	439,016
St. Louis Regional Center	911,470	7,800,219	7,597,208	1,114,481	Cash	1,114,481
St. Louis Psychiatric Rehabilitation Center	829,896	3,710,803	3,650,428	890,271	Cash	890,271
Western Missouri Mental Health	27,867	471,701	463,035	36,533	Cash	36,533
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 202,293	102,234	166,403	138,124	Cash	138,124

See page 106 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2009**

Name of Fund or Source	Balance June 30, 2008	Receipts	Expenditures	Balance June 30, 2009 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 148,504	2,231,482	2,232,073	147,913	Cash, Repo	147,913
Missouri Savings Bond Account	10,222	226,750	228,000	8,972	Cash	8,972
Old Age Survivors Disability and Health Insurance Trust Fund	3,854	313,649,714	313,649,790	3,778	Cash	3,778
State of MO Cafeteria Plan Account	16,123	249,592	248,428	17,287	Cash	17,287
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 131,139	3,083,605	3,047,980	166,764	Cash	166,764
Veterans' Home Foundation	607,801	494,707	399,279	703,229	Cash, CD, CS, Rec	703,229
Mo. Veterans' Home, Mexico:						
Assistance League	505,820	150,484	150,934	505,370	Cash, CD	505,370
Residents Cash Fund	200,569	3,364,728	3,324,652	240,645	Cash	240,645
Fiduciary Residents Cash Fund	47	63,148	63,195	0		
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	613,761	135,440	133,853	615,348	Cash, CD	615,348
Residents Cash Fund	203,534	4,563,726	4,491,091	276,169	Cash	276,169
Fiduciary Residents Cash Fund		79,591	79,591	0		
Mo. Veterans' Home, St. James:						
Assistance League	202,965	166,773	180,119	189,619	Cash, CD	189,619
Residents Cash Fund	262,652	3,421,016	3,389,962	293,706	Cash	293,706
VA Fiduciary Fund		22,746	22,746	0		
Social Security Beneficiaries Account		45,291	45,291	0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	508,746	6,492,471	6,460,630	540,587	Cash	540,587
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	125,477	772,633	809,678	88,432	Cash	88,432
Fiduciary Fund - William Linville	16,605	36,601	30,865	22,341	Cash, CD	22,341
Mo. Veterans' Cemetery, Bloomfield	17,944	9,082	10,825	16,201	Cash	16,201
Mo. Veterans' Home, Cameron:						
Assistance League	55,857	64,318	54,096	66,079	Cash, CD	66,079
Residents Cash Fund	133,874	1,540,343	1,573,160	101,057	Cash	101,057
Fiduciary Fund	72,056	68,395	54,207	86,244	Cash	86,244
Mo Veterans' Cemetery, Springfield	40,352	13,502	9,470	44,384	Cash	44,384

See page 106 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2009**

Name of Fund or Source	Balance June 30, 2008	Receipts	Expenditures	Balance June 30, 2009 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 7,934,030,312	(1,252,388,575)	518,555,037	6,163,086,700	Cash, Rec, TI, Eq	6,637,511,064
Judicial Plan	77,341,103	11,885,005	23,306,561	65,919,547	Cash, Rec, TI, Eq	70,903,966
Mo. State Employees						
Life and LTD Insurance Program	351,768	29,447,181	29,595,163	203,786	Cash, Rec, TI	3,633,243
Deferred Compensation System of Missouri	(26,046)	76,252,058	75,897,693	328,319	Cash, Rec, TI	527,962
Public School Retirement System of Missouri	27,435,038,622	(4,137,710,175)	1,708,151,044	21,589,177,403	Cash, Rec, TI, Eq, Pre Exp	24,006,202,222
Public Education Employee Retirement System of Missouri	2,575,662,433	(314,208,729)	147,780,073	2,113,673,631	Cash, Rec, TI	2,357,590,807
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region: \$						
Excel Day Treatment - Canteen Fund	548	72	144	476	Cash	476
Mount Vernon Treatment Center - Trust Fund	3,066	9,393	12,326	133	Cash	133
Gentry Residential Treatment Center - Trust Fund	1,684	5,817	5,344	2,157	Cash	2,157
Green Gables - Trust Fund	28	300	328	0		
Rich Hill Youth Development Center - Trust Fund	437	3,660	3,574	523	Cash	523
Delmina Woods - Trust Fund	761	1,435	1,886	310	Cash	310
Northeast Region:						
Northeast Community Treatment - Canteen Fund	46	210		256	Cash	256
Northeast Community Treatment - Trust Fund	132	3,860	3,814	178	Cash	178
Cornerstone - Trust Fund	181	802	856	127	Cash	127
Fulton Treatment Center - Trust Fund	752	2,617	2,868	501	Cash	501
Rosa Parks Center - Trust Fund	63	625	459	229	Cash	229
Camp Avery Park Camp - Trust Fund	142	622	728	36	Cash	36
Montgomery City Youth Center - Trust Fund	6,511	33,122	29,238	10,395	Cash	10,395
Northwest Region:						
Langsford House - Trust Fund	433	5,645	5,544	534	Cash	534
Northwest Regional Youth Center - Trust Fund	2,078	22,923	21,347	3,654	Cash	3,654
Riverbend Treatment Center - Trust Fund	2,413	20,858	21,167	2,104	Cash	2,104
Watkins Mill Park Camp - Trust Fund	366	23,670	19,109	4,927	Cash	4,927
Waverly Regional Youth Center - Trust Fund	2,154	29,197	27,835	3,516	Cash	3,516
Southeast Region:						
W.E. Sears - Trust Fund	1,605	18,901	17,184	3,322	Cash	3,322
Girardot Center - Trust Fund	14	5,119	4,121	1,012	Cash	1,012
Sierra Osage Treatment Center - Trust Fund	512	14,080	12,908	1,684	Cash	1,684
W.E. Sears Youth Center - Canteen Fund	648	1,200	744	1,104	Cash	1,104
New Madrid Bend Youth Center - Trust Fund	175	7,401	4,298	3,278	Cash	3,278
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund		15,507	12,571	2,936	Cash	2,936

See page 106 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2009**

Name of Fund or Source	Balance June 30, 2008	Receipts	Expenditures	Balance June 30, 2009 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 44,682,758	55,582,080	32,732,727	67,532,111	Cash, TI	67,532,111
MoDOT & MSHP Medical and Life Insurance	10,691,438	113,810,226	108,777,476	15,724,188	Cash, TI, Rec, CD	38,468,242
Mo Highway and Transportation Com Self Insurance	512,418	18,192,160	19,210,374	(505,796)	Cash, TI, FA, Rec	68,469,768
Mo Transportation Finance Corp	86,204,970	2,789,216	60,689	88,933,497	Cash, TI, Rec	88,937,787
Motor Carrier Services	7,232,688	185,263,443	187,969,611	4,526,520	Cash, TI, Rec	4,526,520
STATE TREASURER'S OFFICE:						
Special Obligation Refunding Bond: Depreciation and Replacement	\$ 1,149,219	8,950		1,158,169	Cash, Repo, TI	1,158,169
BPB A2001: Chillicothe Prison	27,936,040	157,425	26,968,945	1,124,520	Cash, Repo, TI	1,124,520
TOTAL NON-APPROPRIATED FUNDS	\$ 37,238,513,891	(603,615,938)	8,080,704,343	28,554,193,610		36,037,890,808

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2008, 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 2008 Financial and Statistical Report.

(b) TI - Temporary Investments
 FA - Federal Agency Securities
 TN - Treasury Note
 TB - Treasury Bill
 Pre Exp - Prepaid Expenses
 Rec - Accounts Receivable
 Inv - Inventories
 Bldg - Buildings
 Repo - Repurchase Agreement
 CWIP - Construction Work In Progress
 Eq - Equipment
 CD - Certificate of Deposit
 CS - Common Stock

(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 34.