

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2010



Missouri Department of Revenue

Financial and Statistical Report Fiscal Year Ended June 30, 2010



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Introductory

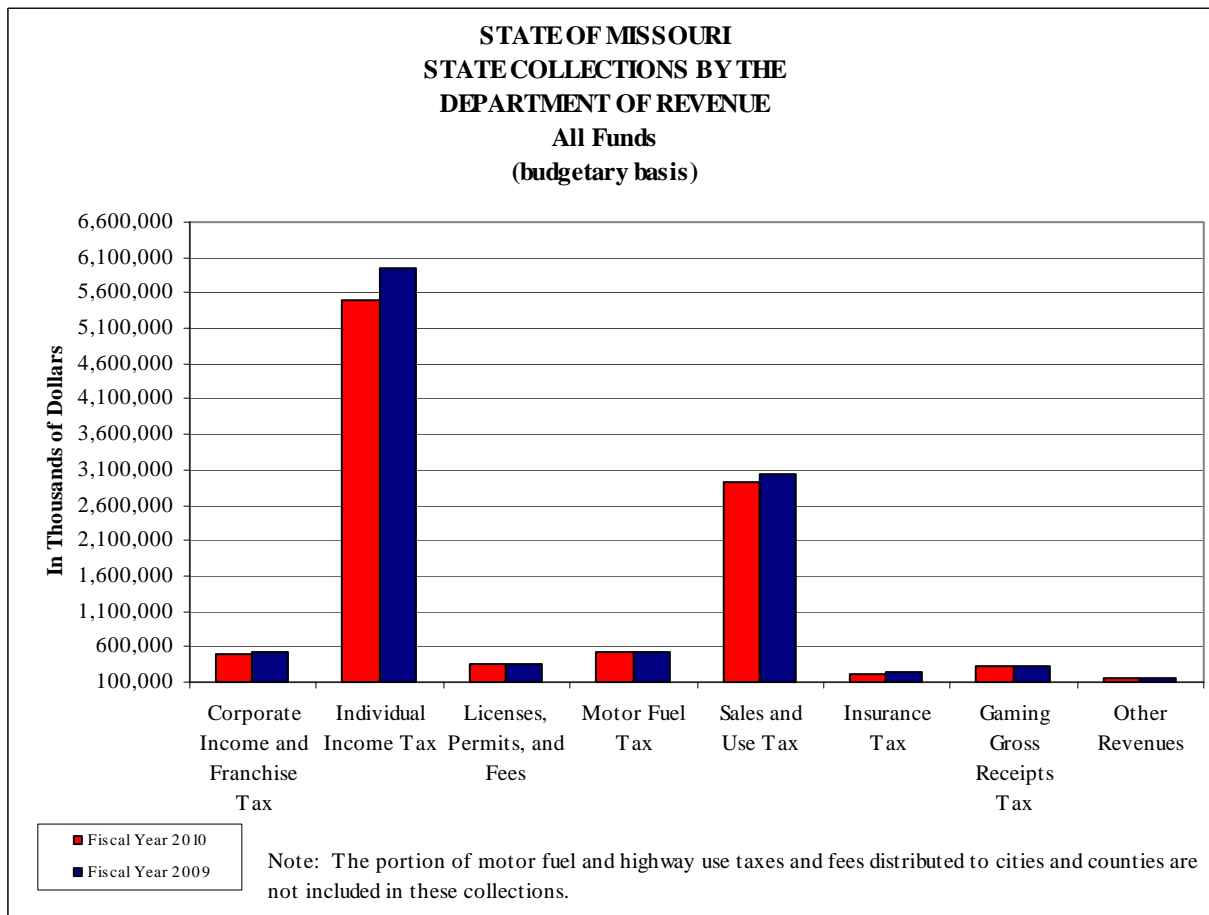
REPORTING ENTITY

The people of Missouri created the Department of Revenue when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri. The Department serves as the central collection agency for state revenues. The primary duties of the Department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The number of employees authorized by the General Assembly for Fiscal Year 2010 was 1,242.99, with an operating budget of \$64.9 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$10.5 billion in Fiscal Year 2010, a decrease of 5.3 percent over Fiscal Year 2009. The Department collected 98 percent of the state's General Fund collections and 42 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.

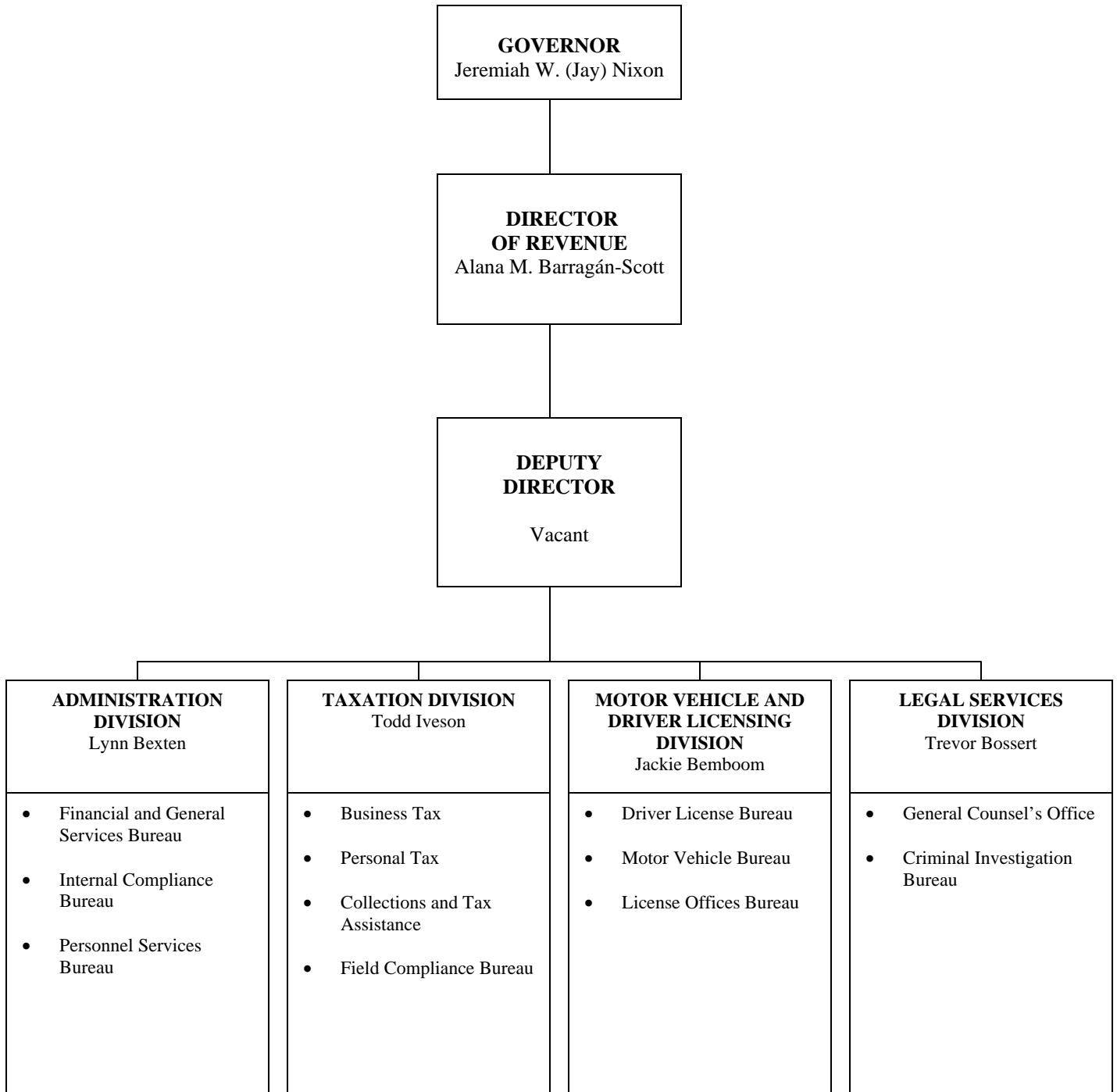
REQUESTS FOR INFORMATION

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

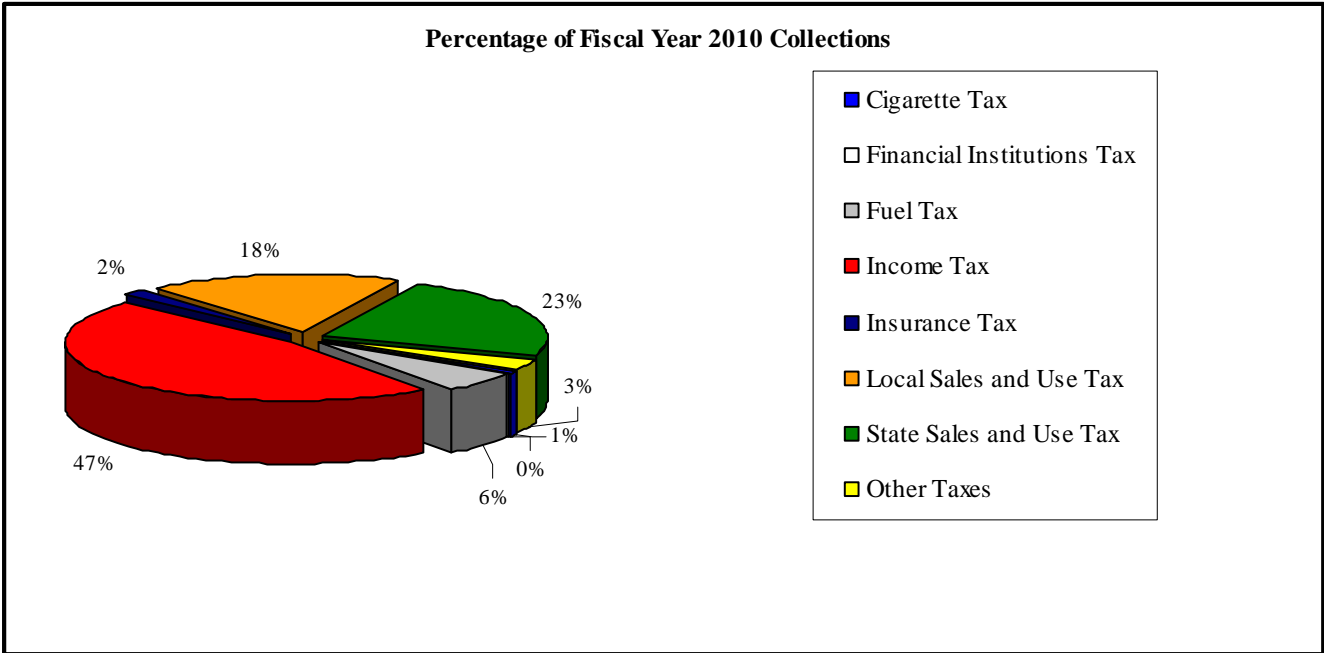
Fiscal Year Ended June 30, 2010

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

	FY10 Amount Collected	FY09 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$111,860,656	\$113,988,090	-1.9 %
Financial Institutions Tax	11,006,515	7,301,231	50.7
Fuel Tax	720,777,387	717,026,190	0.5
Income Tax	5,997,433,014	6,477,641,980	-7.4
Insurance Tax	233,637,079	244,499,360	-4.4
Local Sales and Use Tax	2,298,017,458	2,284,307,264	0.6
State Sales and Use Tax	2,951,026,637	3,061,095,719	-3.6
Other Taxes	405,695,473	388,052,409	4.5
Total Collections	\$12,729,454,219	\$13,293,912,243	-4.2 %



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.

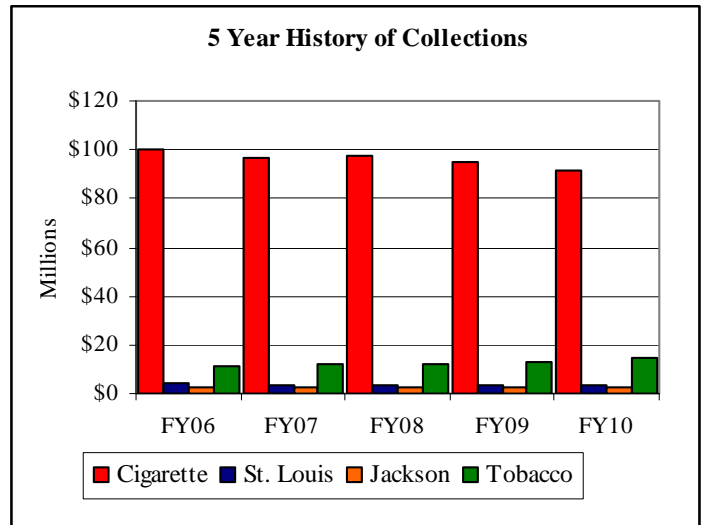
Jackson County Cigarette Tax

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.

<u>Tax Type</u>	<u>FY10 Amount Collected</u>	<u>Percent Increase/ Decrease from FY09</u>
Cigarette	\$91,151,815	-3.8 %
St. Louis County	3,328,582	-7.9
Jackson County	2,368,717	-5.6
<u>Tobacco Products</u>	<u>15,011,542</u>	<u>14.9</u>
<u>Total Collections</u>	<u>\$111,860,656</u>	<u>-1.9 %</u>



FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

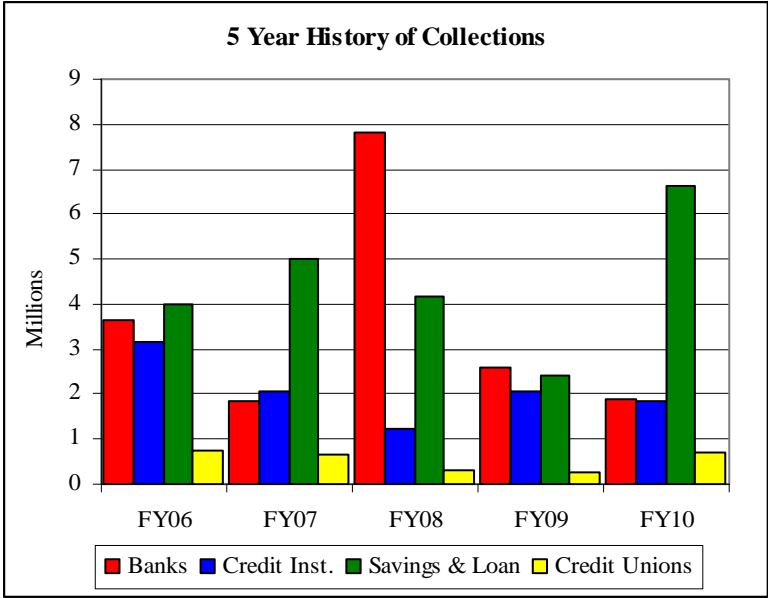
Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Tax Type	FY10 Amount Collected	Percent Increase/Decrease from FY09
Banks	\$1,867,176	-27.7 %
Credit Institutions	1,823,589	-11.3
Savings and Loan	6,610,808	174.0
Credit Unions	704,942	179.2
Total Collections	\$11,006,515	50.7 %



Taxes Administered

FUEL TAX

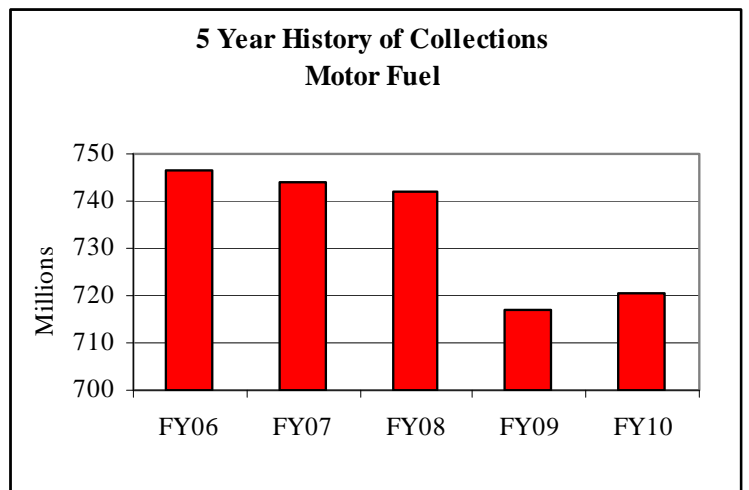
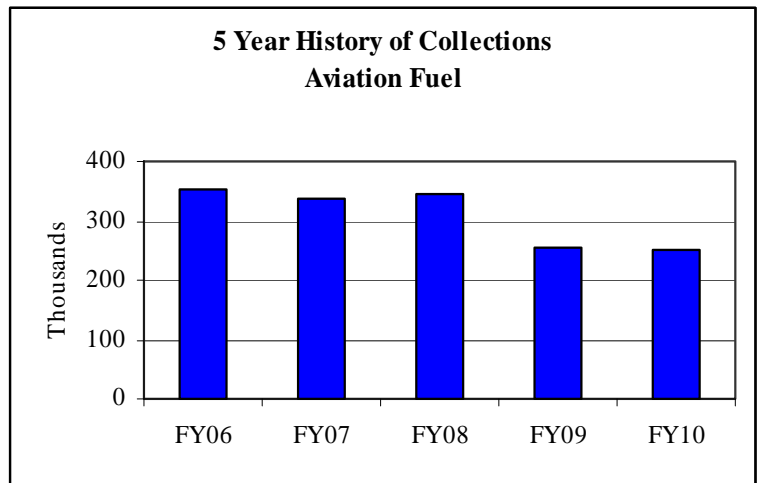
Aviation Fuel

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>FY10 Amount Collected</u>	<u>Percent Increase/ Decrease from FY09</u>
Aviation Fuel	\$251,472	-1.3 %
Motor Fuel	720,525,915	0.5
<u>Total Collections</u>	<u>\$720,777,387</u>	<u>0.5 %</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 excluding \$1 million. Beginning January 1, 2010, the limit increased to \$10 million. Disposition of the tax is to the General Fund.

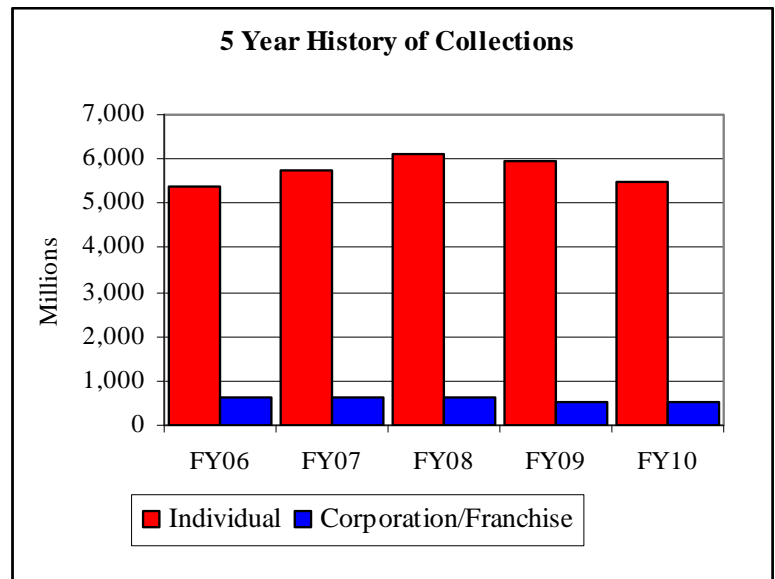
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

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	FY10 Amount Collected	% Increase/ Decrease from FY09
Individual		
Declarations	\$570,478,674	-23.4 %
Fiduciary	28,808,216	-67.5
Returns	660,584,306	-4.2
Withholding	4,224,095,893	-4.3
College Job Training	3,228,611	-22.7
College Job Retention	8,145,996	-18.5
Subtotal	\$5,495,341,696	-7.6 %
Corporation/Franchise		
Declarations	\$310,227,979	-1.5 %
Returns	191,863,339	-10.1
Subtotal	\$502,091,318	-5.0 %
Total Collections	\$5,997,433,014	-7.4 %



Taxes Administered

INSURANCE TAX

Captive Insurance

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

Special Purpose Life Reinsurance Captive Tax

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

Premium Tax (Foreign)

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

<u>Tax Type</u>	<u>FY10 Amount Collected</u>	<u>Percent Increase/ Decrease from FY09</u>
Captive Insurance	\$92,635	182.5 %
Special Purpose Life	396,753	363.1
Premium (Foreign)	193,907,582	-4.8
Premium (Domestic)	6,725,201	0.6
Surplus Lines	23,128,155	5.2
Workers Compensation	9,386,753	-22.1
<u>Total Collections</u>	<u>\$233,637,079</u>	<u>-4.4 %</u>

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County 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.

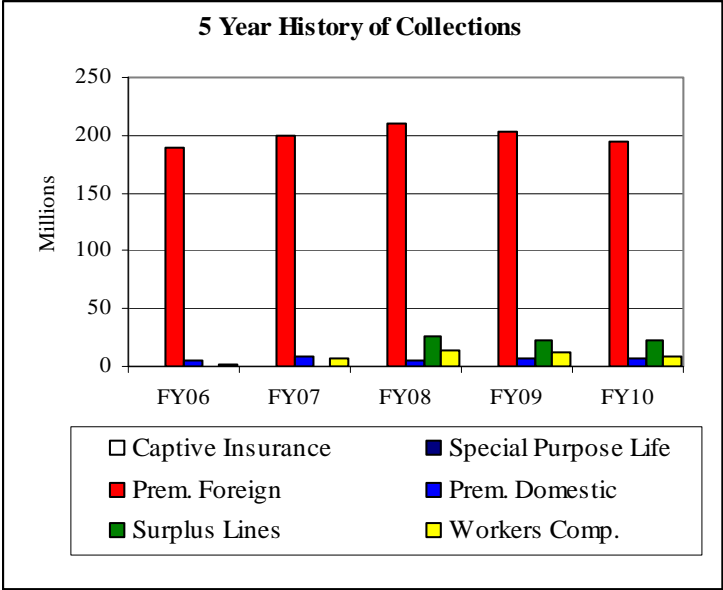
INSURANCE TAX (continued)

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.

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 .5 percent for calendar year 2009 and 1 percent for calendar year 2010. Disposition of the tax is to the Workers' Compensation Fund.



Taxes Administered

LOCAL SALES AND USE TAX

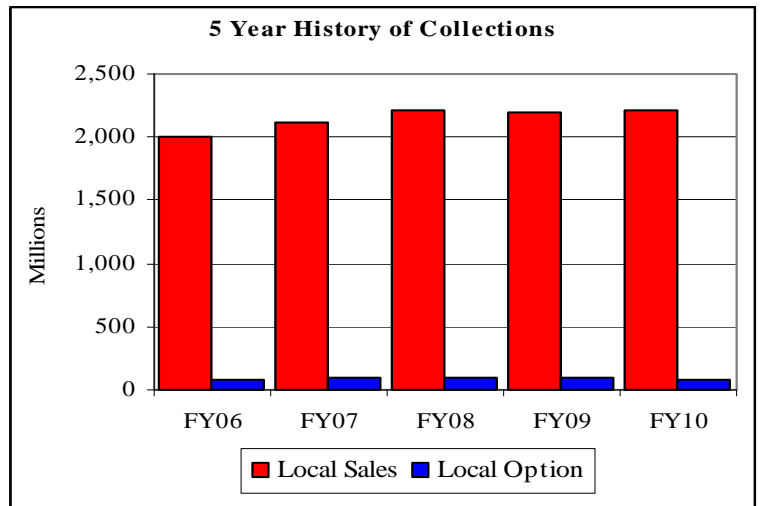
Local Sales Tax

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.

Tax Type	FY10 Amount Collected	Percent Increase/ Decrease from FY09
Local Sales	\$2,212,517,154	1.1 %
Local Option Use	85,500,304	-9.8
Total Collections	\$2,298,017,458	0.6 %

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.



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>FY10 Amount Collected</u>	<u>Percent Increase/ Decrease from FY09</u>
General	\$1,790,181,504	-4.9 %
Aviation Jet Fuel	4,018,391	-15.9
Conservation		
State Sales and Use	84,885,109	-3.7
Motor Vehicle Sales	8,969,080	6.3
Education		
State Sales and Use	676,135,709	-3.6
Motor Vehicle Sales	56,608,001	5.4
Highway Use	61,847,947	9.4
Parks and Soils		
State Sales and Use	67,907,115	-3.7
Motor Vehicle Sales	7,175,276	6.3
Vehicle	193,298,505	2.6
<u>Total Collections</u>	<u>\$2,951,026,637</u>	<u>-3.6 %</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.

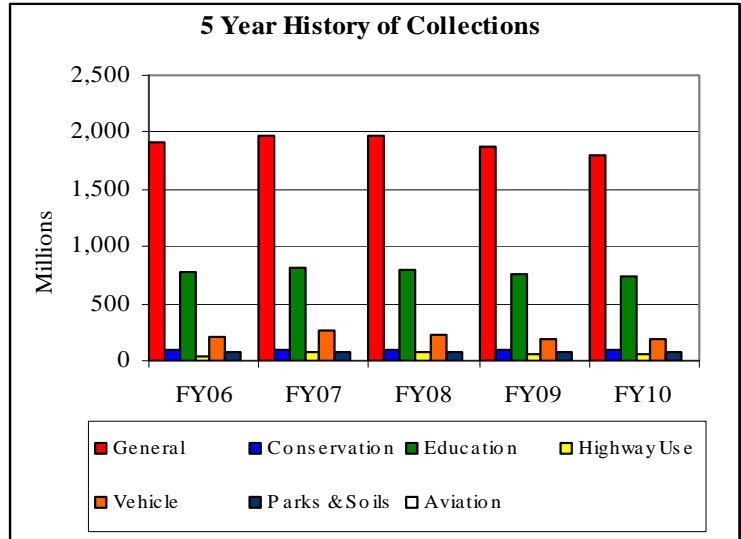
See next page for descriptions of additional tax types and a graph comparing 5 years of collections.

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. Disposition of the tax is 50 percent to the State Road Bond Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Under Section 137.1021, RSMo disposition of the tax is 99 percent to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state and 1 percent to the General Fund. Seventy percent of the counties share is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the county private car tax is transferred to the Blind Pension Fund.

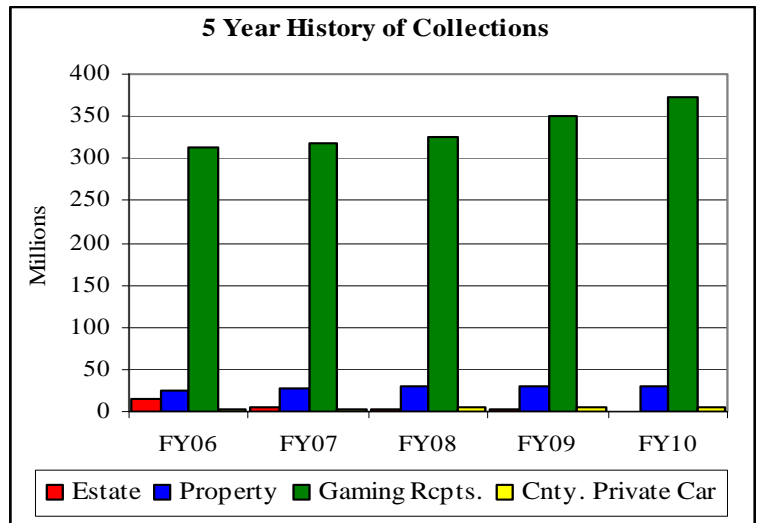
Tax Type	FY10 Amount Collected	Percent Increase/Decrease from FY09
County Private Car	\$3,761,622	-0.6 %
Estate	263,642	-91.4
Gaming Receipts	372,154,649	6.0
Property	29,515,560	-1.6
Total Collections	\$405,695,473	4.5 %

Estate Tax

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

Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 21 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

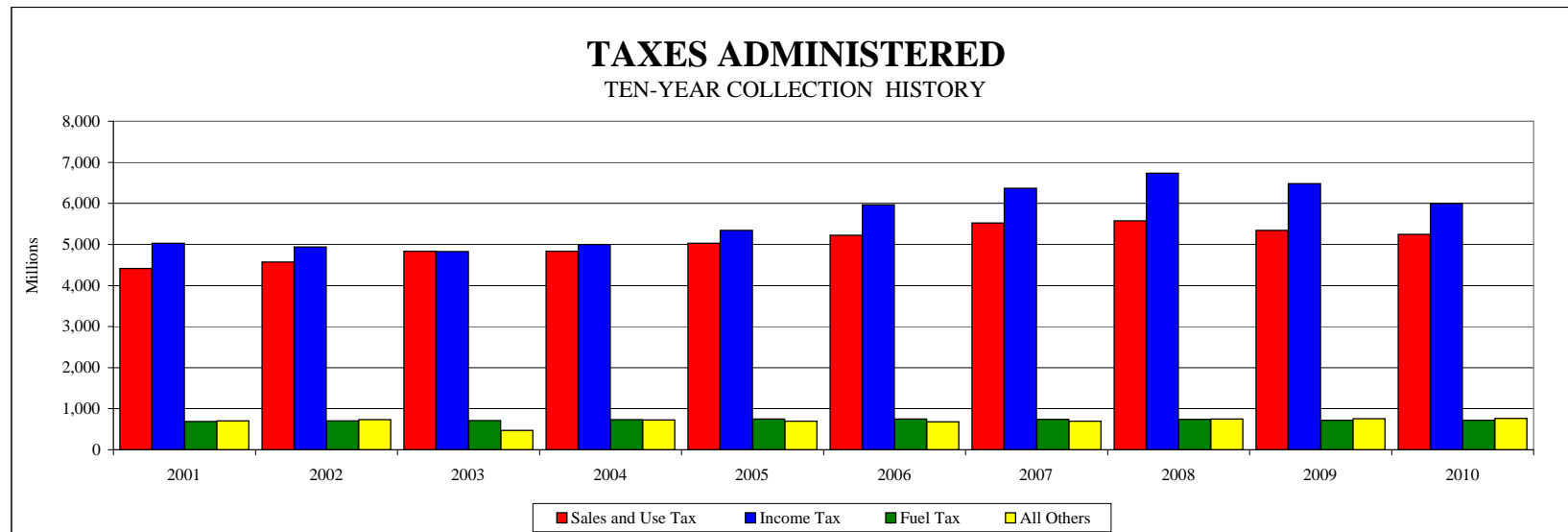


Property Tax

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

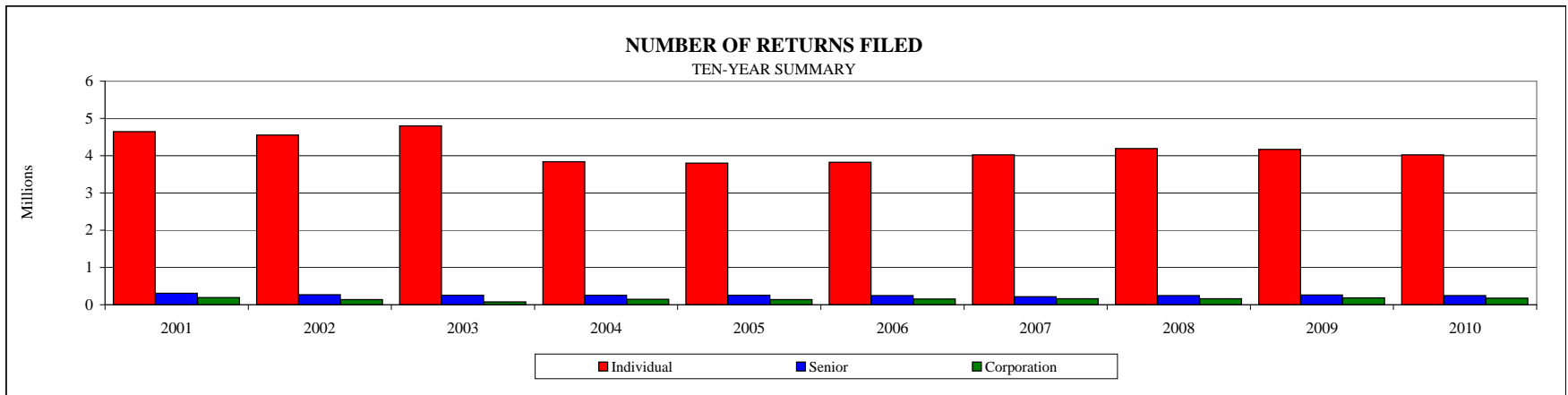
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2001 - 2010)**

TAX	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Cigarette Tax	\$ 111,860,656	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
Financial Institutions Tax	11,006,515	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
Fuel Tax	720,777,387	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
Income Tax	5,997,433,014	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
Insurance Tax	233,637,079	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
Local Sales and Use Tax	2,298,017,458	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
State Sales and Use Tax	2,951,026,637	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
Other Taxes	405,695,473	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
Total Tax Collections	\$ 12,729,454,219	13,293,912,243	13,800,305,897	13,328,536,930	12,619,242,747	11,810,509,392	11,294,291,356	10,846,613,676	10,947,219,584	10,842,919,340



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2001 - 2010)**

TRANSACTION TYPE	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
INDIVIDUAL RETURNS:										
Number Filed (all types)	2,876,787	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
Amount of Refunds	\$1,029,825,212	\$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
WITHHOLDING:										
Number Filed	1,095,225	1,100,579	1,057,508	1,000,872	924,096	911,209	960,715	1,197,834	1,154,980	1,210,791
Amount of Refunds	\$10,833,308	\$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
FIDUCIARY:										
Number Filed	49,432	49,764	54,648	49,159	41,580	32,771	49,565	43,694	55,568	55,568
Amount of Refunds	\$9,579,927	\$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
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	249,450	259,876	246,713	213,915	243,750	251,292	254,641	257,336	272,578	305,400
Amount of Refunds	\$118,594,589	\$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
CORPORATION RETURNS:										
Number Filed	173,748	183,792	157,819	159,234	156,008	138,294	147,859	80,747	141,805	191,863
Amount of Refunds	\$212,910,795	\$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
TOTAL (Memorandum Only):										
Number Filed (all types)	4,444,642	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
Amount of Refunds (all types)	\$1,381,743,831	\$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



Missouri Department of Revenue

Fees Administered

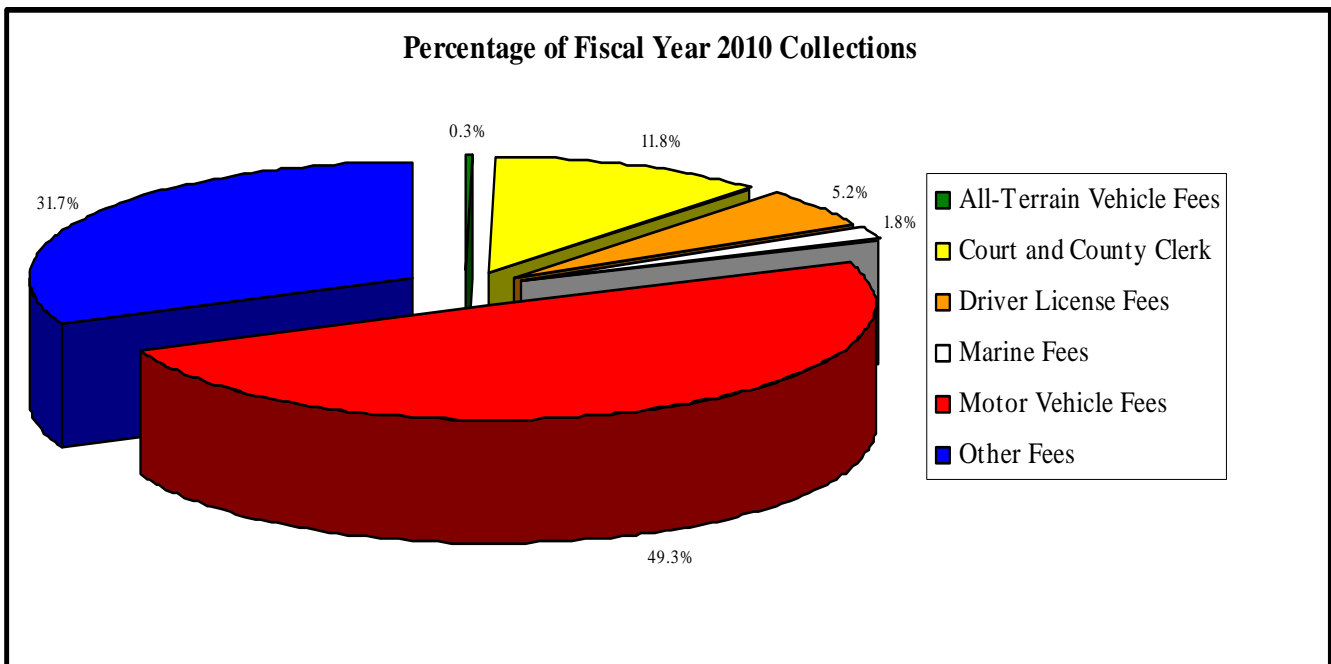
Fiscal Year Ended June 30, 2010

The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2010 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

	FY10 Amount Collected	FY09 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$1,077,523	\$945,853	13.9 %
Court and County Clerk and Recorder Fees	47,935,876	48,741,709	-1.7
Driver License Fees	21,231,459	23,262,328	-8.7
Marine Fees	7,279,399	7,754,578	-6.1
Motor Vehicle Fees	200,667,196	205,382,419	-2.3
Other Fees	128,822,129	130,846,007	-1.5
Total Collections	\$407,013,582	\$416,932,894	-2.4 %



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

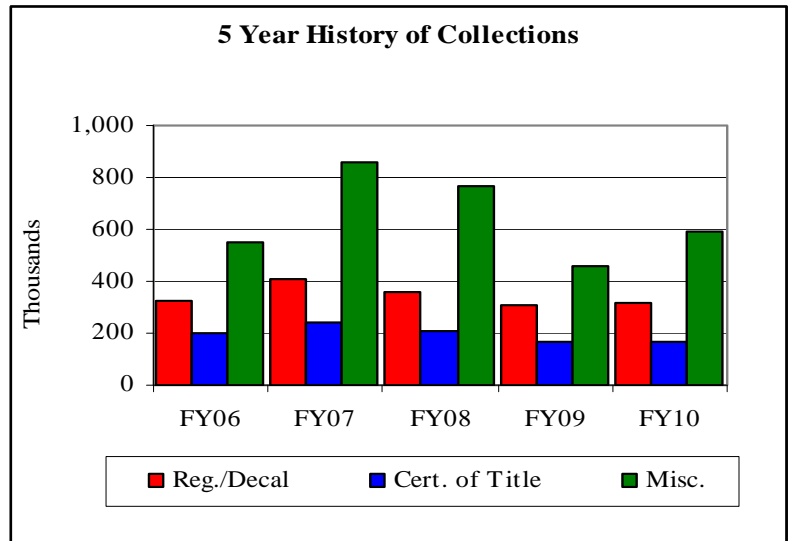
This is a fee imposed for the registration of all-terrain vehicles. The registration is valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees/Penalties

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

Fee Type	Rate	FY10 Amount Collected	Percent Increase/ Decrease from FY09
Certificate of Title	Variable	\$163,926	-4.0 %
Grade Crossing	\$0.25	7,691	5.9
Reg./Decal	10.00	314,414	1.9
Misc./Penalties	Variable	591,492	28.7
Total Collections		\$1,077,523	13.9 %

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



COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

These are fees charged by municipal, associate circuit, and probate courts for the services provided by the court clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Fund.

Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Fund.

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 488.027, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victims' Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Fund Descriptions, pages 89 and 95, 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. If in the immediate previous fiscal year, the state's net general revenue did not increase by 2 percent or more proceeds are deposited to the General Fund.

Domestic Relations Resolution Fee

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

Drug Test Lab Surcharge

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

Head Injury Fee

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 304.028, RSMo. Disposition of the fee is to the Head Injury Fund.

Independent Living Center Fee

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

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)**

Merchant License Fee			FY10	Percent
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.	<u>Fee Type</u>	<u>Rate</u>	<u>Amount</u>	<u>Increase/</u>
			<u>Collected</u>	<u>Decrease</u>
				<u>from FY09</u>
	Assoc/Probate	Variable	\$2,184,461	-28.4 %
	Circuit Clerk	Variable	11,009,562	4.2
	Court Automation	\$7.00	5,562,268	-5.2
	Crime Victims'	Variable	11,254,888	-1.7
	Deputy Sheriff	10.00/20.00	2,761,219	47.0
	DNA Profiling	15.00/30.00/60.00	1,387,232	-5.0
	Domestic Relations	3.00	229,985	0.8
	Drug Test Lab	150.00	355,440	-7.1
	Head Injury	2.00	756,607	-1.1
	Indep. Living Center	1.00	378,732	-1.2
	Merchant License	25.00/100.00	7,066	-0.2
	Missouri CASA	2.00	82,948	3.0
	Motorcycle	1.00	378,159	-1.2
	Pros. Attorney	0.50	557,046	-16.4
	Putative Father	50.00	121,721	1.9
	Recorders	Variable	9,087,722	-5.1
	School Building	Variable	1,064,008	-4.1
	Spinal Cord Injury	2.00	756,812	-1.2
	Total Collections		\$47,935,876	-1.7 %

Missouri CASA (Court Appointed Special Advocate) Fee

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

Motorcycle Safety Fee

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

Prosecuting Attorney Fees

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

Putative Father Registry Fee

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

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.

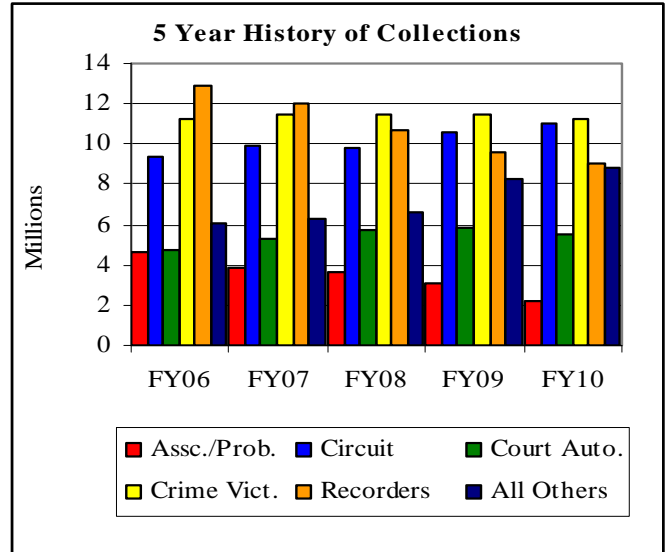
The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.

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*	FY10 Amount Collected	Percent Increase/ Decrease from FY09
CDL	\$25.00	\$738,075	-14.1 %
Driver License			
Operator	7.50/15.00	11,398,572	-6.5
Chauffeur	15.00/30.00	2,036,733	-15.3
Commercial	20.00/40.00	2,156,545	-13.2
Motorcycle	7.50/15.00	1,270	-15.3
ID Card	3.00/6.00	1,384,471	0.1
Instruction Permit	Variable	226,785	-6.2
Organ Donor	1.00	138,682	-6.1
Processing	Variable	35,022	24.1
Reinstatement	20.00	2,965,432	-11.1
Miscellaneous	Variable	149,872	-20.4
Total Collections		\$21,231,459	-8.7 %

**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

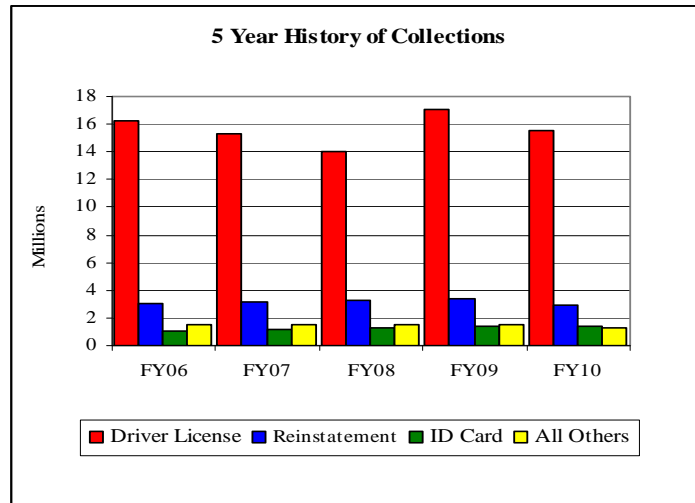
This is a voluntary contribution to promote the Organ Donor Program. Applicants for a driver license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program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

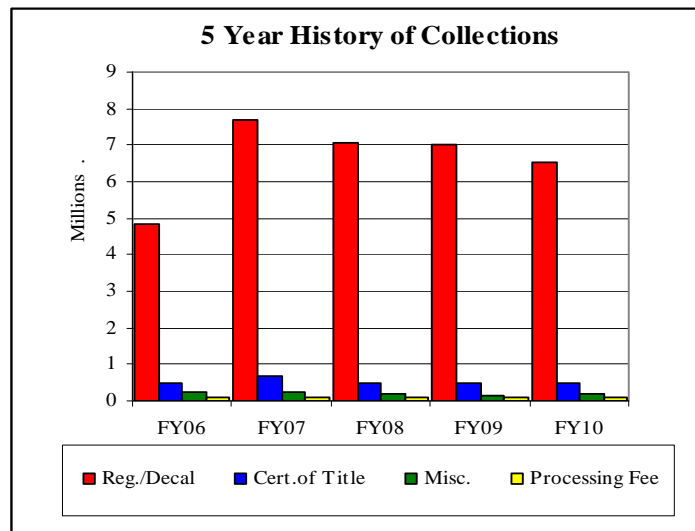
This is a fee imposed every third year on the owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Motor Vehicle Bureau confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is 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	FY10 Amount Collected	Percent Increase/Decrease from FY09
Certificate of Title	Variable	\$499,558	2.6 %
Processing Fee*	Variable	82,131	-6.6
Reg./Decal	Variable	6,511,981	-7.1
Miscellaneous	Variable	185,729	10.0
		\$7,279,39	
Total Collections		9	-6.1 %

*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	FY10	Percent
		Amount Collected	Increase/Decrease from FY09
Alt. Fuel Decal	Variable	\$99,846	3.0 %
Antiterrorism	\$25.00	3,542	1.0
Blindness Ed.	1.00	112,745	-10.1
Certificate of Title	8.50	14,969,617	-2.0
Children's Trust	25.00	151,768	-11.6
Duplicate Plate	8.50	361,019	47.2
Grade Cross	0.25	1,248,293	-10.1
License Transfer	2.00	525,183	9.3
MV Trip Permit	5.00	548,465	-48.5
Plate Reissuance	Variable	5,771,669	-34.2
Plate Reservation	15.00	2,162,090	-9.9
Processing	Variable	2,396,914	12.5
Registration	Variable	153,299,548	-0.6
Renewal Penalty	5.00	2,304,585	3.8
Specialty Plate	5,000.00	10,000	-33.4
Title Penalty	Variable	14,492,780	-6.1
World War II	10.00	38,469	59.0
Misc.	Variable	2,170,663	56.0
Total Collections		\$200,667,196	-2.3 %

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

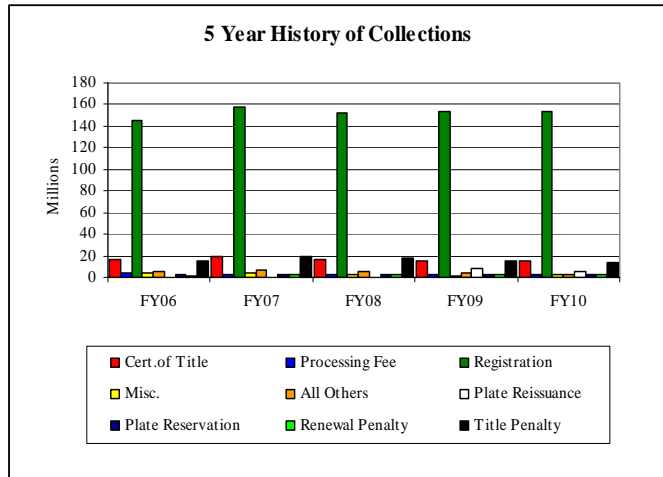
This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is to the General Fund.

Grade Crossing Safety Fee

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

License Transfer Fee

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



Motor Vehicle Maintenance Trip Permit Fee

This is a \$5.00 fee imposed for the issuance of a temporary maintenance permit as a supplement to a local commercial license allowing operation of an empty vehicle to or from a place for repair or maintenance for a 10 day period. The fee is authorized by Section 301.175 RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

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.

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

Specialty Plate

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

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 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.

Miscellaneous Fees

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

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

Fees Administered

OTHER FEES

Battery Fee

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee is 96 percent to the Hazardous Waste Fund and 4 percent to the General Fund.

Boll Weevil Suppression and Eradication Fee

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

Criminal Records Check Fee

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

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.

Motor Vehicle Commission Fee

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

Petroleum Inspection Fee

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

<u>Fee Type</u>	<u>Rate</u>	<u>FY10 Amount Collected</u>	<u>Percent Increase/Decrease from FY09</u>
Battery	\$0.50	\$687,316	-4.3 %
Boll Weevil	Variable	691,389	-55.7
Criminal Record	Variable	90,980	-2.3
Gaming	2.00	108,890,318	4.2
MV Commission	Variable	939,138	-2.9
Petroleum	Variable	2,405,616	-0.7
Publication	Variable	1,413,731	-53.8
Rural Electric	10.00	460	-4.2
Storage Tank	100.00	11,451,506	-25.4
Tire	0.50	2,223,075	2.3
Tobacco	100.00	28,600	5.1
Total Collections		\$128,822,129	-1.5 %

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

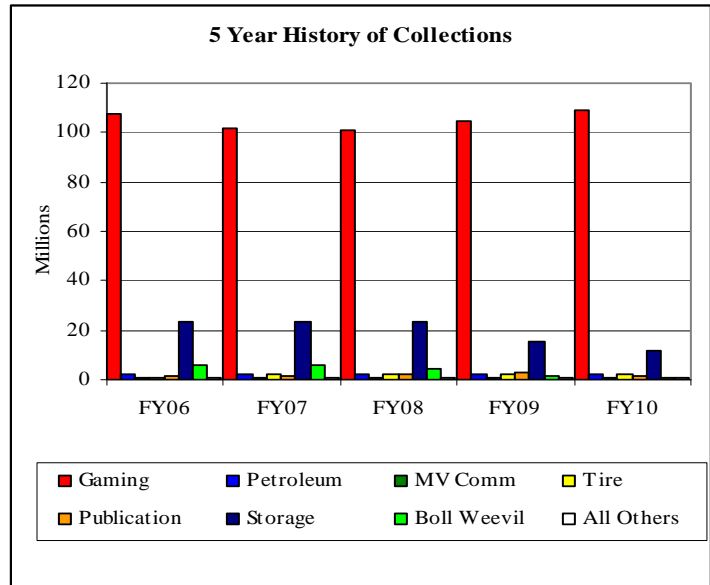
This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

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 (2006 - 2010)**

	Fiscal Year				
	2010	2009	2008	2007	2006
Licenses Issued					
Operator	1,014,272	1,079,742	907,509	1,007,236	1,028,516
Chauffeur	79,194	94,145	74,560	75,002	87,906
Commercial	62,094	71,327	63,781	65,923	77,922
Motorcycle	109	128	138	164	159
Identification Cards	234,922	235,482	208,713	195,986	167,325
Instruction Permits	179,034	184,915	175,352	167,670	163,263
Organ Donor	63,784	79,909	73,895	97,998	86,659
Record Searches (a)	290,409	906,207	873,904	857,530	801,508
Reinstatements	84,222	91,308	88,731	85,780	82,572
Miscellaneous					
License Applications	28,886	35,555	66,900	72,414	68,782
Certified Records	3,360	3,959	4,957	5,702	5,454
Address Changes	27,189	27,781	25,093	24,905	22,397
Branch Processing Fees	7,413	6,107	4,846	4,593	4,002
Other	193,460	220,198	206,000	221,351	216,817
Total Driver License Transactions	<u>2,268,348</u>	<u>3,036,763</u>	<u>2,774,379</u>	<u>2,882,254</u>	<u>2,813,282</u>
Percent Increase/Decrease from Prior Year	<u>-25.30%</u>	<u>9.46%</u>	<u>-3.74%</u>	<u>2.45%</u>	<u>-11.95%</u>

(a) The decrease in the number of record searches in Fiscal Year 2010 is because of an increase in the record sale price and some prior year customers becoming ineligible to purchase records under the Driver's Privacy Protection Act (DPPA) regulations.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2006 - 2010)**

	Fiscal Year				
	2010	2009	2008	2007	2006
Vehicle Registration					
Passenger	3,390,626	4,220,052	3,355,207	3,464,180	3,143,832
Trucks	1,414,863	1,424,935	1,416,886	1,485,238	1,376,292
Buses	12,521	13,578	12,520	13,139	11,906
Motorcycles	145,981	153,596	140,063	142,718	110,349
Trailers	351,850	333,641	326,600	359,972	329,307
Recreational Vehicles	18,144	18,264	18,202	21,301	18,449
Replacement Plates/Tabs	52,370	62,301	75,346	81,953	73,026
Miscellaneous	162	215	1,020	9,094	16,755
Titles					
Original	1,555,827	1,495,048	1,638,160	1,809,046	1,525,432
Lienholder	536,455	543,266	645,800	650,127	631,518
Duplicate	124,323	121,094	128,303	130,280	106,149
Salvage	1,640	49,986	48,522	67,052	60,765
Repossessed	45,859	54,352	54,435	50,105	47,546
Quick Title Fee	49,523	117,705	133,077	228,963	315,310
Miscellaneous	13,576	15,023	16,578	19,838	18,891
Temporary Permits (a)	70,699	142,604	431,107	537,519	546,496
Miscellaneous					
License Transfers	263,322	240,788	320,247	366,488	303,844
Code L	19	42	57	162	450
Plate Reservations	146,014	161,338	169,869	175,630	160,794
Dealer Plates	24,731	72,288	75,197	81,414	81,500
Record Searches (b)	17,486	63,639	73,494	12,986	19,028
Penalty Fees	664,031	660,815	723,215	744,335	623,016
Disabled Placards	234,362	108,694	271,390	235,159	206,652
Internet Record Search /Inquiry Fees	337,334	348,921	428,000	401,585	380,764
Processing Fees	895,818	827,260	982,282	982,905	922,357
Reissuance Fee	4,152,278	6,305,662			
Other (a)	122,851	109,622	493,663	118,895	275,607
Total Motor Vehicle Transactions	<u>14,642,665</u>	<u>17,664,729</u>	<u>11,979,240</u>	<u>12,190,084</u>	<u>11,306,035</u>
Percent Increase/Decrease from Prior Year	<u>-17.11%</u>	<u>47.46%</u>	<u>-1.73%</u>	<u>7.82%</u>	<u>-14.67%</u>

(a) Transaction amounts for "temporary permits" and "other" were accidentally not included in the Fiscal Year 2009 report.

(b) The decrease in the number of record searches in Fiscal Year 2010 is because of an increase in the record sale price and some prior year customers becoming ineligible to purchase records under the Driver's Privacy Protection Act (DPPA) regulations.

**DEPARTMENT OF REVENUE
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2006 - 2010)**

	Fiscal Year				
	2010	2009	2008	2007	2006
Marine Titles					
Watercraft Original Title	72,040	67,358	62,857	60,522	41,075
Watercraft Duplicate Title	127	294	1,046	2,985	2,713
Outboard Motor Original Title	836	2,061	7,822	32,376	27,427
Outboard Motor Duplicate Title	59	110	488	1,400	1,278
Other	3,282	3,662	2,976	4,328	4,579
Marine Registrations					
Watercraft/Motorboat Decals	106,184	106,918	102,745	133,985	89,043
Outboard Motor Decals	19,277	19,822	21,887	30,465	22,759
Documented Vessels	2,132	2,588	6,883	4,931	5,552
Miscellaneous					
Replacement Decals	2,947	2,189	2,639	2,160	1,134
Dealer Registrations	906	25	2,459	3,070	3,151
Watercraft Numbers	7,923	8,045	10,650	17,783	14,294
Title Penalties	6,506	6,766	8,070	7,048	5,216
Boat Identification Plates	279	251	290	435	404
Other	1,260	1,164	1,070	246	197
Total Marine Transactions	<u>223,758</u>	<u>221,253</u>	<u>231,882</u>	<u>301,734</u>	<u>218,822</u>
Percent Increase/Decrease from Prior Year	<u>1.13%</u>	<u>-4.58%</u>	<u>-23.15%</u>	<u>37.89%</u>	<u>-19.35%</u>

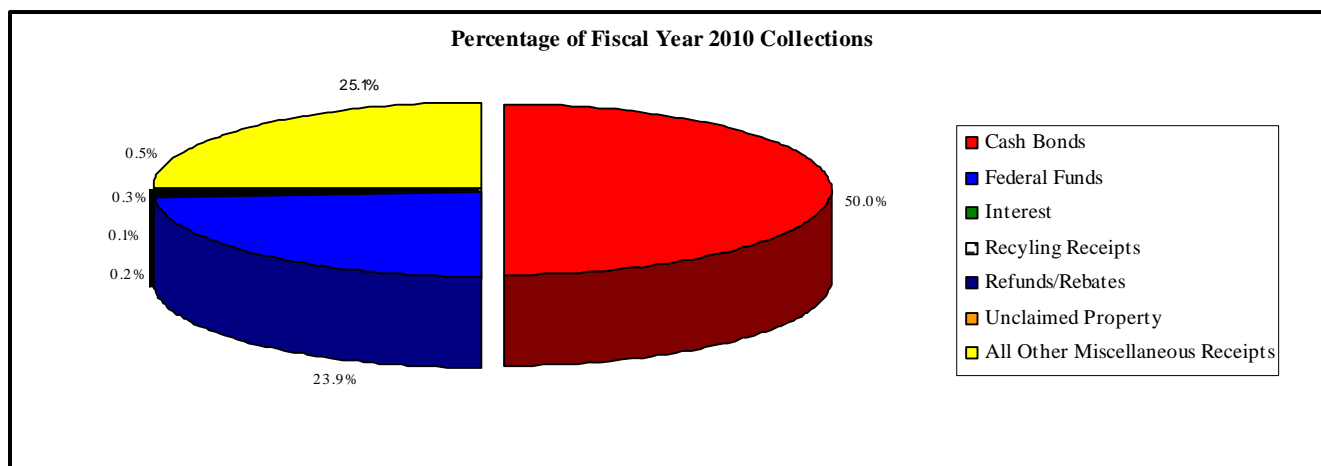
**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2006 - 2010)**

	Fiscal Year				
	2010	2009	2008	2007	2006
Titles					
Titles	19,300	20,112	23,956	28,546	23,952
Registration/Decals					
Registration/Decals	30,691	30,105	35,308	39,962	31,479
Miscellaneous					
Miscellaneous	5,451	4,838	7,405	8,398	6,509
Total All-Terrain Vehicle Transactions	<u>55,442</u>	<u>55,055</u>	<u>66,669</u>	<u>76,906</u>	<u>61,940</u>
Percent Increase/Decrease from Prior Year	<u>0.70%</u>	<u>-17.42%</u>	<u>-13.31%</u>	<u>24.16%</u>	<u>-11.23%</u>

SUMMARY OF OTHER RECEIPTS

	FY10 Amount Collected	FY09 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$7,513,599	\$7,110,689	5.7 %
Federal Funds	3,600,851	3,860,595	-6.7
Interest	27,830	484,862	-94.3
Recycling Receipts	16,927	10,910	55.2
Refunds/Rebates	41,218	5,312	675.9
Unclaimed Property	68,232	46,667	46.2
All Other Miscellaneous Receipts	3,772,135	1,236,372	205.1
Total Other Receipts	\$15,040,792	\$12,755,407	17.9 %

All Other Miscellaneous Receipts includes cancelled checks of \$3.7 million and \$1.2 million in Fiscal Years 2010 and 2009 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2010

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 2010**

Description	Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	Compliance Clearing	County and Other Miscellaneous	Dept of Agriculture Non-State	Family Support Trust
Collections						
Collections	\$ 1,945,078	26,934,108	24,304,291	6,153,112	20,140,587	2,428,399,048
Interest	37	(1,429)	(3,515)	(2,592)	(972)	4,901
Total Collections	\$ 1,945,115	26,932,679	24,300,776	6,150,520	20,139,615	2,428,403,949
Disbursements						
Political Subdivisions	\$	5,666,752		6,558,705	20,047,908	
General Revenue	1,471,227	57,239	4,412,823	37,590		
Other State Funds		21,052,640		22,328	6,914	
Refunds to Taxpayers		17,520		144,736	199,469	
Transfers to Other Non-State Funds	472,495		21,544,104			
Protested Taxes and Interest						
Other Entities						2,428,600,777
Total Disbursements	\$ 1,943,722	26,794,151	25,956,927	6,763,359	20,254,291	2,428,600,777
Collections Over (Under) Disbursements	\$ 1,393	138,528	(1,656,151)	(612,839)	(114,676)	(196,828)
Beginning Balance July 1, 2009	17,164	772,020	10,526,654	15,279,775	993,111	11,579,768
Ending Total Assets	\$ 18,557	910,548	8,870,503	14,666,936	878,435	11,382,940

Description	Financial Institution Tax	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Riverboat Gaming Taxes and Fees	Sales and Use Non-State Tax	Total
Collections						
Collections	\$ 25,394,419	237,438,877	732,261,021	481,266,511	2,308,238,087	6,292,475,139
Interest	(3,619)	(11,724)	(21,708)	(10,953)	(105,117)	(156,691)
Total Collections	\$ 25,390,800	237,427,153	732,239,313	481,255,558	2,308,132,970	6,292,318,448
Disbursements						
Political Subdivisions	\$ 13,234,718	241,197,468		89,645,424	2,239,306,614	2,615,657,589
General Revenue	5,840,796		18,146,350		21,988,023	51,954,048
Other State Funds			477,185,554	388,732,438		886,999,874
Refunds to Taxpayers	1,137,055	1,743	1,194,248		851	2,695,622
Transfers to Other Non-State Funds			242,656,539			264,673,138
Protested Taxes and Interest					112,389	112,389
Other Entities						2,428,600,777
Total Disbursements	\$ 20,212,569	241,199,211	739,182,691	478,377,862	2,261,407,877	6,250,693,437
Collections Over (Under) Disbursements	\$ 5,178,231	(3,772,058)	(6,943,378)	2,877,696	46,725,093	41,625,011
Beginning Balance July 1, 2009	40,338,977	20,477,117	16,654,627	6,671,836	212,422,243	335,733,292
Ending Total Assets	\$ 45,517,208	16,705,059	9,711,249	9,549,532	259,147,336	377,358,303

The MoDOT Non-State Fund is included in the Non-Appropriated Funds Sources and Application on page 108.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2010

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, 2010**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$	8,978		144,678	608,715	2,817,499		44,836	3,624,706
Andrew County		9,137		722	656,518	1,537,910	240,844		2,445,131
Atchison County		21,673		1,127	554,857	1,133,935	200,979		1,912,571
Audrain County		78,646		33,560	778,664	3,592,845		43,462	4,527,177
Barry County		33,865		23,437	1,169,477	4,325,270			5,552,049
Barton County		56,319		480	632,962	984,431		50,125	1,724,317
Bates County		57,292		131	850,242	1,068,027	80,497	45,529	2,101,718
Benton County		18,492		6,429	713,370	2,199,346	103,194	39,205	3,080,036
Bollinger County				86	506,582	938,796		48,712	1,494,176
Boone County		15,814	6,672	149,074	1,520,637	26,988,302			28,680,499
Buchanan County		31,176		108,249	567,386	12,949,706		15,370	13,671,887
Butler County		40,505		16,634	1,129,907	5,596,018		34,624	6,817,688
Caldwell County		40,094		14,450	522,683	893,640	500,313	49,495	2,020,675
Callaway County		28,383		6,627	1,457,815	3,088,361		28,582	4,609,768
Camden County		3,592		21,717	2,547,876	8,942,940			11,516,125
Cape Girardeau County		51,292		63,583	885,386	12,187,754		13,552	13,201,567
Carroll County		83,762		103,072	759,340	814,978	376,816		2,137,968
Carter County				46,300	290,068	415,107		50,674	802,149
Cass County		65,015		103,464	1,285,217	12,173,303	1,655,546	430	15,282,975
Cedar County				16,732	556,668	902,192		48,010	1,523,602
Chariton County		46,701		5,320	679,706	912,824	494,821		2,139,372
Christian County		6,903		85,747	1,276,411	9,139,892		2,005	10,510,958
Clark County		27,225		50,614	472,419	834,650			1,384,908
Clay County		102,169		436,992	805,218	22,973,655	2,827,257		27,145,291
Clinton County				34,506	625,759	989,780	301,844		1,951,889
Cole County		39,051	978,150	90,500	1,032,832	14,767,923	1,184,966	8,035	18,101,457
Cooper County		34,723		5,753	519,302	2,644,409			3,204,187
Crawford County		54,188		1,274	632,158	2,987,406		41,419	3,716,445
Dade County		25,772		4	508,005	700,256	41,040	51,133	1,326,210
Dallas County				52,296	622,489	2,170,751		45,406	2,890,942

See page 38 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2010**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	County Recorders Fee (i,j)	Total (Memorandum Only)	
(continued from previous page)										
Daviess County	\$	9,181		35,521	549,629	691,125		55,411	49,453	1,390,320
DeKalb County				1,009	537,544	1,258,919		88,990		1,886,462
Dent County				19,789	597,338	1,464,997		46,933		2,129,057
Douglas County				11,417	635,137	870,914		48,469		1,565,937
Dunklin County		15,129		99,485	773,471	2,724,233		42,211		3,654,529
Franklin County		106,985		76,973	2,218,522	17,191,779				19,594,259
Gasconade County		29,593		18,544	517,135	2,126,931				2,692,203
Gentry County				32,115	485,845	526,998	42,628			1,087,586
Greene County		79,235	69,583	523,152	3,254,899	51,107,073				55,033,942
Grundy County		35,926		8,494	415,208	1,295,024				1,754,652
Harrison County				10,806	699,277	1,300,540	81,928			2,092,551
Henry County		20,508		8,778	721,228	2,275,790	114,223	43,057		3,183,584
Hickory County				25,332	428,065	802,608				1,256,005
Holt County		41,119		9,702	434,329	831,309	90,871			1,407,330
Howard County		12,440		30,788	362,137	1,293,773				1,699,138
Howell County		37,009		3,720	1,066,127	3,896,457				5,003,313
Iron County		37,764		12,657	362,681	936,815		49,783		1,399,700
Jackson County	2,345,030	138,128	122,170	1,156,710	995,938	88,613,065				93,371,041
Jasper County		80,259		24,007	1,296,061	14,366,751		637		15,767,715
Jefferson County		61,853		69,556	3,698,269	30,831,025				34,660,703
Johnson County		59,078		9,687	1,273,614	7,134,402	459,448	30,454		8,966,683
Knox County		15,444		20,189	435,551	549,169		52,114		1,072,467
Laclede County		31,298		15,784	770,486	3,583,869				4,438,074
Lafayette County		67,427		233,704	810,516	3,549,498	273,198	38,404		4,972,747
Lawrence County		51,343		18,593	964,446	3,549,429	322,919	36,913		4,943,643
Lewis County		18,939		58,019	430,838	1,265,668	202,406	50,230		2,026,100
Lincoln County		18,325		37,235	1,065,512	6,880,223		20,716		8,022,011
Linn County		30,144		34,905	578,576	1,177,247	76,366	48,517		1,945,755
Livingston County		31,657		11,904	514,900	1,410,257	92,941	47,983		2,109,642
Macon County		61,512		47,200	756,976	1,699,351				2,565,039

See page 38 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2010**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Madison County	\$			9,980	313,602	1,473,804		48,418	1,845,804
Maries County		7,428		299	395,246	679,735	43,195		1,125,903
Marion County		45,684		97,194	495,631	3,985,293	401,160	40,603	5,065,565
McDonald County		18,370		9,669	701,863	5,033,028		44,902	5,807,832
Mercer County		18,921		21,327	366,642	574,448			981,338
Miller County		18,843		23,296	811,452	2,998,627	143,587	36,469	4,032,274
Mississippi County				4,220	359,348	1,585,364		48,346	1,997,278
Moniteau County		33,780		2,373	487,183	1,415,929			1,939,265
Monroe County		39,972		8,655	579,673	513,093	26,619	49,624	1,217,636
Montgomery County		23,153		1,568	547,104	1,513,240		47,719	2,132,784
Morgan County		29,075		5,315	1,200,333	1,984,930		34,459	3,254,112
New Madrid County		56,171		15,145	751,380	2,797,284		45,571	3,665,551
Newton County		57,588		80,132	1,073,161	5,191,450		26,536	6,428,867
Nodaway County				8,432	1,009,179	2,013,699	126,543	45,940	3,203,793
Oregon County		12,510		22,240	464,262	836,140			1,335,152
Osage County		44,397		34	521,825	1,624,899		46,615	2,237,770
Ozark County				25,732	637,772	811,041			1,474,545
Pemiscot County		31,354		15,345	540,406	1,702,695		47,476	2,337,276
Perry County		30,906		21,403	547,622	3,588,833		42,982	4,231,746
Pettis County		26,944		14,591	1,012,732	5,307,935	430,635	35,917	6,828,754
Phelps County		27,751		16,009	806,805	4,166,234		36,271	5,053,070
Pike County		53,015		6,837	568,847	2,839,700		44,173	3,512,572
Platte County		34,487		72,281	1,318,268	19,346,968	3,951,003	2,524	24,725,531
Polk County				5,103	833,394	2,568,385		39,244	3,446,126
Pulaski County		29,012		35,093	736,430	3,054,498			3,855,033
Putnam County		13,139		16,471	469,177	699,009		51,364	1,249,160
Ralls County		24,606		1,255	492,634	1,647,373	322,706		2,488,574
Randolph County		53,541		110,605	756,976	2,422,809		42,952	3,386,883
Ray County		83,096		13,007	715,124	2,171,023	165,642	43,171	3,191,063
Reynolds County				47	628,474	363,087			991,608

See page 38 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2010**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	County Recorders Fee (i,j)	Total (Memorandum Only)	
(continued from previous page)										
Ripley County	\$			38,824	388,689	433,717		47,788	909,018	
St. Charles County		52,945		110,645	3,901,846	70,437,133	5,534,614		80,037,183	
St. Clair County		5,264		17	564,867	256,010		48,847	875,005	
St. Francois County		33,902		105,866	744,545	7,951,030		19,549	8,854,892	
St. Louis County	940,491	111,665	863,624	888,905	12,066,404	317,680,163			332,551,252	
Ste. Genevieve County		44,474		6,329	668,946	2,375,396		42,073	3,137,218	
Saline County		63,432		4,387	685,099	3,156,231		43,963	3,953,112	
Schuyler County				7,921	267,242	549,475			824,638	
Scotland County		8,926		27,032	421,179	471,746		52,135	981,018	
Scott County		39,839		32,891	466,937	2,983,460		36,280	3,559,407	
Shannon County				14,192	568,529	470,737			1,053,458	
Shelby County		21,629		10,656	504,580	738,138	55,706	51,505	1,382,214	
Stoddard County		58,043		25,692	993,630	2,478,786		39,238	3,595,389	
Stone County		22,986		30,331	1,112,448	6,090,874	329,034		7,585,673	
Sullivan County		15,769		11,076	465,367	1,047,855		51,409	1,591,476	
Taney County		16,128		37,895	1,117,136	21,045,304			22,216,463	
Texas County		15,399		16,739	890,315	2,757,276			3,679,729	
Vernon County		83,711		29,551	891,239	1,764,411		44,962	2,813,874	
Warren County		15,962		16,025	682,639	4,696,553			5,411,179	
Washington County		40,894		49,829	526,115	3,331,715	199,687	40,906	4,189,146	
Wayne County		28,243		6,175	513,995	911,423		47,314	1,507,150	
Webster County		42,873		47,575	858,780	4,487,960		35,431	5,472,619	
Worth County				5,097	196,050	226,154	21,421	53,818	502,540	
Wright County		24,447		24,099	626,269	1,444,157			2,118,972	
TOTALS	\$	<u>3,285,521</u>	<u>3,631,337</u>	<u>2,040,199</u>	<u>6,500,740</u>	<u>103,084,315</u>	<u>959,573,402</u>	<u>21,660,998</u>	<u>2,859,609</u>	<u>1,102,636,121</u>

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 39 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 98 for a description of county private car tax.
- (c) See page 99 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 99 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 general city and capital improvement sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 11 for a description of local sales tax.
- (h) See page 11 for a description of local option use tax.
- (i) See page 98 for a description of Statutory County Recorder's Fees.
- (j) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 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, 2010

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, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
Adrian	\$			66,746	333,569			400,315
Advance				46,647	329,293	17,862		393,802
Agency				22,461				22,461
Airport Drive				23,324	252,946			276,270
Alba				22,049	9,034			31,083
Albany				72,633	293,791			366,424
Aldrich				2,812				2,812
Alexandria				6,225	18,182			24,407
Allendale				2,025	5,453			7,478
Allenville				3,900				3,900
Alma				14,962				14,962
Altamont				8,175				8,175
Altenburg				11,587				11,587
Alton				25,049	240,646			265,695
Amazonia				10,387				10,387
Amity				2,625				2,625
Amoret				7,912				7,912
Amsterdam				10,537	10,766			21,303
Anderson				69,596	291,353			360,949
Annada				1,800				1,800
Annapolis				11,624	51,699			63,323
Anniston				10,687				10,687
Appleton City				49,272	215,424			264,696
Arbela				1,500				1,500
Arbyrd				19,799	34,041			53,840
Arcadia				21,261	79,480			100,741
Archie				33,373	61,276			94,649
Arcola				1,687				1,687
Argyle				6,150	8,180			14,330
Arkoe				2,175				2,175

See page 70 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	\$			10,762				10,762
Arnold				748,647	5,838,209			6,586,856
Arrow Point Village				4,987				4,987
Arrow Rock				2,962	16,273			19,235
Asbury				8,175	16,508			24,683
Ash Grove				53,622	158,977	9,710		222,309
Ashland				82,533	384,970			467,503
Atlanta				16,874	12,771			29,645
Augusta				8,175	49,568			57,743
Aurora				263,011	1,932,425	72,075		2,267,511
Auxvasse				33,786	100,491			134,277
Ava				113,281	1,023,394	39,559		1,176,234
Avilla				5,137				5,137
Avondale				19,836	25,666			45,502
Bagnell				3,225	10,092			13,317
Bakersfield				10,687	10,820			21,507
Baldwin Park				4,312				4,312
Ballwin	90,512			1,173,049	2,621,191			3,884,752
Baring				5,962				5,962
Barnard				9,637				9,637
Barnett				7,762				7,762
Bates City				9,187	118,972	11,598		139,757
Battlefield				89,433	145,396			234,829
Bell City				17,286	16,166			33,452
Bella Villa	1,987			25,761	37,178	5,366		70,292
Belle				50,397	218,207			268,604
Bellefontaine Neigh.	32,081			415,777	600,053			1,047,911
Bellerive	735			9,524	46,804			57,063
Bellflower				16,012	22,286			38,298
Bel-Nor	4,623			59,922	86,480	12,483		163,508

See page 70 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bel-Ridge	\$ 8,917			115,569	381,524			506,010
Belton				814,831	6,409,233			7,224,064
Benton				27,448	45,924			73,372
Benton City				4,575				4,575
Berger				7,724	4,855			12,579
Berkeley	29,116			377,342	1,546,931			1,953,389
Bernie				66,634	160,085			226,719
Bertrand				27,748	9,497			37,245
Bethany				115,756	923,903			1,039,659
Bethel				4,537	2,104			6,641
Beverly Hills	1,744			22,611	48,362			72,717
Bevier				27,111	82,091			109,202
Big Lake				4,762				4,762
Bigelow				1,425				1,425
Billings				40,910	55,988			96,898
Birch Tree				23,774	87,060			110,834
Birmingham				8,025	9,041			17,066
Bismarck				55,122	113,466			168,588
Blackburn				10,649	6,836			17,485
Black Jack	19,651			254,686	367,565	53,056		694,958
Blackwater				7,462	13,332			20,794
Blairstown				5,287	5,735			11,022
Bland				21,186	47,291			68,477
Blodgett				9,937				9,937
Bloomfield				73,196	144,187	11,357		228,740
Bloomsdale				15,712	78,182			93,894
Blue Eye				4,837	18,850			23,687
Blue Springs				1,802,902	9,193,503			10,996,405
Blythedale				8,737				8,737
Bogard				8,774				8,774

See page 70 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bolckow	\$			8,774				8,774
Bolivar				342,844	3,697,028			4,039,872
Bonne Terre				151,454	774,483			925,937
Boonville				307,558	1,544,158		3,978,313	5,830,029
Bosworth				14,324				14,324
Bourbon				50,547	223,061			273,608
Bowling Green				122,243	954,092			1,076,335
Bragg City				7,087				7,087
Brandsville				6,525				6,525
Branson				235,450	14,750,621			14,986,071
Branson West				15,299	1,535,242			1,550,541
Brashear				10,499	8,663			19,162
Braymer				34,123	57,668			91,791
Breckenridge				17,024	8,609			25,633
Breckenridge Hills	36,320			180,628	125,554	37,628		380,130
Brentwood	38,197			288,472	5,331,652			5,658,321
Bridgeton	44,991			583,093	5,380,557			6,008,641
Brimson				2,362				2,362
Bronaugh				9,187				9,187
Brookfield				178,828	1,229,642	67,788		1,476,258
Brooklyn Heights				4,687				4,687
Browning				11,887	7,764	1,389		21,040
Brownington				4,462				4,462
Brumley				3,825	2,877			6,702
Brunswick				34,686	130,416			165,102
Bucklin				19,649	32,135	1,821		53,605
Buckner				102,182	334,759	21,756		458,697
Buffalo				104,282	920,987			1,025,269
Bull Creek Village				8,437	11,880			20,317
Bunceton				13,049	6,770			19,819

See page 70 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bunker	\$			16,012	42,925			58,937
Burgess				2,625				2,625
Burlington Junct.				23,699				23,699
Butler				157,829	1,278,727			1,436,556
Butterfield				14,887	3,667			18,554
Byrnes Mill				89,095	157,255			246,350
Cabool				81,296	441,851			523,147
Cainsville				13,874				13,874
Cairo				10,987				10,987
Caledonia				5,925	16,444			22,369
Calhoun				18,411	34,335			52,746
California				150,179	704,102			854,281
Callao				10,912	5,436			16,348
Calverton Park		3,824		49,572	71,542			124,938
Camden				7,837				7,837
Camden Point				18,149				18,149
Camdenton				104,207	2,725,420			2,829,627
Cameron				367,030	1,856,494			2,223,524
Campbell				70,609	145,864			216,473
Canalou				13,049				13,049
Canton				95,882	301,359			397,241
Cape Girardeau				1,325,516	23,502,463			24,827,979
Cardwell				29,586	16,938			46,524
Carl Junction				198,514	475,349			673,863
Carrollton				154,567	599,194			753,761
Carterville				69,371	126,739	5,032		201,142
Carthage				475,024	4,013,128			4,488,152
Caruthersville				253,486	769,703		1,670,457	2,693,646
Carytown				8,137				8,137
Cassville				108,369	1,606,787			1,715,156

See page 70 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Catron	\$			2,550				2,550
Cedar Hill Lakes				8,587				8,587
Center				24,149	43,979			68,128
Centertown				9,637	18,897			28,534
Centerview				9,337				9,337
Centerville				6,412	13,156			19,568
Centralia				141,517	672,204			813,721
Chaffee				114,144	260,008			374,152
Chain of Rocks				3,412				3,412
Chain-O-Lakes				4,762				4,762
Chamois				17,099	25,609			42,708
Champ	34			450				484
Charlack	4,140			53,660	77,443			135,243
Charleston				177,440	779,478			956,918
Chesterfield	135,414			1,754,980	10,344,279			12,234,673
Chilhowee				12,337	12,198			24,535
Chillicothe				336,282	3,824,237			4,160,519
Chula				7,425				7,425
Clarence				34,311	76,495			110,806
Clark				10,312	4,064			14,376
Clarksburg				14,062	5,606			19,668
Clarksdale				13,162				13,162
Clarkson Valley	7,740			100,307				108,047
Clarksville				18,374	33,023			51,397
Clarkton				49,872	64,034			113,906
Claycomo				47,510	350,244			397,754
Clayton	100,488			597,530	2,366,203			3,064,221
Clearmont				7,162				7,162
Cleveland				22,199	70,494			92,693
Clever				37,873	151,946			189,819

See page 70 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cliff Village	\$			1,237				1,237
Clifton Hill				4,650				4,650
Climax Springs				3,000	3,023			6,023
Clinton				349,144	3,655,405	182,145		4,186,694
Clyde				2,775				2,775
Cobalt City				7,087				7,087
Coffey				5,250				5,250
Cole Camp				38,548	178,079	9,499		226,126
Collins				6,600	44,785	3,000		54,385
Columbia				3,169,741	37,487,753			40,657,494
Commerce				4,125				4,125
Conception Junct.				7,575				7,575
Concordia				88,495	602,748			691,243
Coney Island				3,525				3,525
Conway				27,861	106,375			134,236
Cool Valley	3,127			40,535	82,423			126,085
Cooter				16,499				16,499
Corder				16,012	11,919	4,881		32,812
Corning				787				787
Cosby				5,362				5,362
Cottleville				72,296	1,053,763			1,126,059
Country Club Village				69,221	46,397			115,618
Country Club Hills	3,995			51,785	104,979			160,759
Country Life Acres	234			3,037				3,271
Cowgill				9,262				9,262
Craig				11,587	16,405			27,992
Crane				52,122	164,820	19,059		236,001
Creighton				12,074	14,243			26,317
Crestwood	34,323			444,838	3,076,688			3,555,849
Creve Coeur	47,740			618,716	1,767,990			2,434,446

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Crocker	\$			38,735	158,087			196,822
Cross Timbers				6,937				6,937
Crystal City				159,254	1,268,981			1,428,235
Crystal Lake Park	1,322			17,137	24,731			43,190
Crystal Lakes				14,362	4,104			18,466
Cuba				121,118	971,958			1,093,076
Curryville				9,412	5,934			15,346
Dadeville				8,399				8,399
Dalton				1,012				1,012
Dardenne Prairie				164,391	1,472,257			1,636,648
Darlington				4,237				4,237
Dearborn				19,836	49,431			69,267
Deepwater				19,011	17,990			37,001
Deerfield				2,812				2,812
DeKalb				9,637				9,637
Dellwood	15,204			197,052	455,185			667,441
Delta				19,386	33,595			52,981
Dennis Acres				2,550				2,550
Denver				1,500				1,500
Des Arc				7,012				7,012
Desloge				180,065	2,509,977			2,690,042
De Soto				239,049	1,753,143			1,992,192
Des Peres	24,859			322,182	6,699,783	413,870		7,460,694
De Witt				4,500				4,500
Dexter				275,835	2,598,615			2,874,450
Diamond				30,261	99,332			129,593
Diehlstadt				6,112				6,112
Diggins				11,174	7,711			18,885
Dixon				58,872	251,069			309,941
Doniphan				72,446	687,912			760,358

See page 70 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Doolittle	\$			24,149	51,805			75,954
Dover				4,050				4,050
Downing				14,849				14,849
Drexel				40,873	142,036			182,909
Dudley				10,837	38,681			49,518
Duenweg				38,773	130,246			169,019
Duquesne				61,497	367,384			428,881
Dutchtown				3,712	6,387			10,099
Eagleville				12,037	250,626			262,663
East Lynne				11,249	18,321			29,570
Easton				9,674	6,465			16,139
East Prairie				121,006	561,421			682,427
Edgar Springs				7,125	22,963			30,088
Edgerton				19,986	23,137			43,123
Edina				46,235	132,373			178,608
Edmundson	2,430			31,498	472,955	6,736		513,619
Eldon				183,552	1,823,100			2,006,652
El Dorado Springs				141,555	751,757			893,312
Ellington				39,185	441,672			480,857
Ellisville	26,340			341,381	1,332,691			1,700,412
Ellsinore				13,612	68,176			81,788
Elmer				3,675				3,675
Elmira				3,075				3,075
Elmo				6,225				6,225
Elsberry				76,758	220,002	30,054		326,814
Emerald Beach				9,374				9,374
Eminence				20,549	182,706			203,255
Emma				9,112	9,687			18,799
Eolia				16,312	28,513			44,825
Essex				19,649	11,235	1,745		32,629

See page 70 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Ethel	\$			3,750				3,750
Eureka	22,209			287,834	2,079,532			2,389,575
Everton				12,074	26,596			38,670
Ewing				17,399	23,685			41,084
Excelsior Estates				9,862				9,862
Excelsior Springs				406,740	3,553,966	242,781		4,203,487
Exeter				26,511	21,878			48,389
Fairfax				24,186	31,127			55,313
Fair Grove				41,510	290,418			331,928
Fair Play				15,674	45,234			60,908
Fairview				14,812	9,341			24,153
Farber				15,412	6,745			22,157
Farley				8,474				8,474
Farmington				522,122	6,351,072			6,873,194
Fayette				104,732	228,890			333,622
Fenton	12,614			163,491	3,559,418			3,735,523
Ferguson	64,828			840,179	3,253,760			4,158,767
Ferrelview				22,236	15,845			38,081
Festus				362,230	5,575,316			5,937,546
Fidelity				9,449				9,449
Fillmore				7,912				7,912
Fisk				13,612	62,394			76,006
Fleming				4,575				4,575
Flemington				4,650				4,650
Flint Hill				14,212	77,273			91,485
Flordell Hills	2,693			34,911	50,383	7,272		95,259
Florissant	156,267			2,014,173	6,116,981			8,287,421
Foley				6,675	8,907			15,582
Fordland				25,649	27,477			53,126
Forest City				12,674	4,696			17,370

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Foristell	\$			12,412	366,819	27,574		406,805
Forsyth				63,222	605,286			668,508
Fortescue				1,912				1,912
Foster				4,875				4,875
Fountain N' Lakes				4,837				4,837
Four Seasons				55,984	263,742			319,726
Frankford				13,162	9,117			22,279
Franklin				4,200	2,228			6,428
Fredericktown				147,292	984,065			1,131,357
Freeburg				15,862	103,793			119,655
Freeman				19,536	42,978			62,514
Freistatt				6,900				6,900
Fremont Hills				22,386	24,315	6,186		52,887
Frohna				7,200				7,200
Frontenac	10,077			130,605	1,868,136			2,008,818
Fulton				454,775	2,861,401			3,316,176
Gainesville				23,699	283,412			307,111
Galena				16,912	19,702			36,614
Gallatin				67,084	205,273	23,940		296,297
Galt				10,312				10,312
Garden City				56,247	160,654			216,901
Gasconade				10,012	3,770			13,782
Gentry				3,787				3,787
Gerald				43,910	177,504			221,414
Gerster				1,312	208			1,520
Gibbs				3,750				3,750
Gideon				41,735	38,184			79,919
Gilliam				8,587	3,909			12,496
Gilman City				14,249	13,513			27,762
Ginger Blue					9,142			9,142

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Gladstone	\$			988,634	6,227,905	376,357		7,592,896
Glasgow				47,360	169,080			216,440
Glenaire				20,736				20,736
Glenallen				5,437				5,437
Glendale	16,686			216,251	431,649	45,049		709,635
Glen Echo Park	480			6,225				6,705
Glenwood				7,612				7,612
Golden City				33,148	70,981			104,129
Goodman				44,360	58,110			102,470
Gordonville				15,937				15,937
Gower				52,460	84,802	10,275		147,537
Graham				7,162				7,162
Grain Valley				193,489	1,355,879			1,549,368
Granby				79,533	221,027			300,560
Grand Falls Plaza				3,900				3,900
Grandin				8,849	11,173			20,022
Grand Pass				1,987				1,987
Grandview				932,987	6,055,499			6,988,486
Granger				1,650				1,650
Grant City				34,723	154,976			189,699
Grantwood	2,554			33,111	76,490	6,898		119,053
Gravois Mills				7,800	25,714			33,514
Green Castle				11,549	410			11,959
Green City				25,799	66,394			92,193
Greendale	2,089			27,073	44,940			74,102
Greenfield				50,922	165,840			216,762
Green Park	7,713			99,970	351,473			459,156
Green Ridge				16,687	36,021			52,708
Greentop				16,012	27,992			44,004
Greenville				16,912	86,629			103,541

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Greenwood	\$			148,192	358,139			506,331
Guilford				3,262				3,262
Gunn City				3,187				3,187
Hale				17,736	54,096			71,832
Half Way				6,600	8,983			15,583
Hallsville				36,673	71,043			107,716
Halltown				7,087				7,087
Hamilton				67,984	188,779			256,763
Hanley Hills	6,145			79,646	114,946			200,737
Hannibal				665,851	6,266,574			6,932,425
Hardin				23,024	17,880			40,904
Harris				3,937				3,937
Harrisburg				6,900	16,972			23,872
Harrisonville				335,457	3,229,323			3,564,780
Hartsburg				4,050	4,839			8,889
Hartville				22,761	99,497			122,258
Harwood				3,375				3,375
Hawk Point				17,211	48,344			65,555
Hayti				120,256	742,958			863,214
Hayti Heights				28,911	12,692			41,603
Haywood City				8,962				8,962
Hazelwood	75,823			982,672	5,964,005	1,407,045		8,429,545
Henrietta				17,137	31,405			48,542
Herculaneum				105,182	1,008,350			1,113,532
Hermann				100,270	812,780			913,050
Hermitage				18,599	183,742	7,766		210,107
Higbee				23,361	25,655			49,016
Higginsville				175,565	1,182,131			1,357,696
High Hill				8,662	6,117			14,779
Highlandville				32,698	28,444			61,142

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Hillsboro	\$			62,809	323,858			386,667
Hillsdale	4,273			55,384	79,931			139,588
Hoberg				2,250				2,250
Holcomb				26,099	37,678			63,777
Holden				94,120	348,772	18,888		461,780
Holland				9,224				9,224
Holliday				4,837				4,837
Hollister				145,005	1,723,448			1,868,453
Holt				15,187	125,292			140,479
Holts Summit				110,056	839,774	367,108		1,316,938
Homestead				6,787				6,787
Homestown				6,787	1,957			8,744
Hopkins				21,711	13,509			35,220
Hornersville				25,724	25,693			51,417
Houston				74,696	1,031,997			1,106,693
Houston Lake				10,649				10,649
Houstonia				10,312				10,312
Howardville				12,824	2,948	264		16,036
Hughesville				6,525				6,525
Humansville				35,473	92,630			128,103
Hume				12,637	10,685			23,322
Humphreys				6,150				6,150
Hunnewell				8,512	4,438			12,950
Huntleigh	934			12,112				13,046
Huntsdale				2,587	463			3,050
Huntsville				58,234	89,284			147,518
Hurdland				8,962				8,962
Hurley				5,887	2,818			8,705
Iatan				2,025				2,025
Iberia				24,411	176,093			200,504

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Independence	\$			4,248,070	36,448,363			40,696,433
Indian Point				22,049	237,694			259,743
Innsbrook				17,587	26,930			44,517
Ionia				4,050				4,050
Irondale				16,387	12,994			29,381
Iron Mtn. Lake				25,986	8,481			34,467
Ironton				55,159	431,480			486,639
Jackson				447,988	2,929,617			3,377,605
Jacksonville				6,112				6,112
Jameson				4,500				4,500
Jamesport				18,936	64,220			83,156
Jamestown				14,324				14,324
Jane					7,088			7,088
Jasper				37,910	187,319			225,229
Jefferson City				1,486,269	17,617,081			19,103,350
Jennings	44,757			580,056	1,617,800			2,242,613
Jerico Springs				9,712				9,712
Jonesburg				26,061	89,537			115,598
Joplin				1,706,307	29,913,416			31,619,723
Josephville				10,124	5,629			15,753
Junction City				11,962				11,962
Kahoka				84,033	247,090			331,123
Kansas City				16,557,040	147,780,211	25,361,672	17,092,701	206,791,624
Kearney				205,189	1,726,805			1,931,994
Kelso				19,761	93,265			113,026
Kennett				422,227	1,621,591			2,043,818
Keytesville				19,986				19,986
Kidder				10,162	21,504			31,666
Kimberling City				84,483	610,120	49,127		743,730
Kimmswick				3,525	60,624			64,149

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
King City	\$			37,948	157,742			195,690
Kingdom City				4,537	508,350			512,887
Kingston				10,762				10,762
Kingsville				9,637				9,637
Kinloch	1,298			16,837	29,785			47,920
Kirbyville				4,125	12,856			16,981
Kirksville				648,865	5,386,416			6,035,281
Kirkwood	79,057			1,024,594	4,246,595	213,442		5,563,688
Knob Noster				92,320	341,075	37,674		471,069
Knox City				8,362				8,362
Koshkonong				7,687	39,726			47,413
La Belle				25,086	37,276			62,362
Laclede				15,562	8,848			24,410
Laddonia				23,249	44,252			67,501
Ladue	25,012			324,170	1,642,680			1,991,862
La Grange				37,498	43,018		1,983,367	2,063,883
Lake Annette				6,112				6,112
Lake Lafayette				12,974				12,974
Lake Lotawana				70,196	169,647			239,843
Lake Mykee				12,224				12,224
Lake Ozark				55,834	1,261,525			1,317,359
Lake St. Louis				381,317	3,258,558			3,639,875
Lakeshire	3,978			51,560	74,412			129,950
Lakeside				1,387	15			1,402
Lake Tapawingo				31,611				31,611
Lake Waukomis				34,386				34,386
Lake Winnebago				33,823	15,773			49,596
Lamar				165,928	1,234,882			1,400,810
Lamar Heights				8,100	94,654			102,754
La Monte				39,898	80,758			120,656

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Lanagan	\$			15,412	12,948			28,360
Lancaster				27,636	68,539			96,175
La Plata				55,722	139,439			195,161
Laredo				9,374				9,374
La Russell				5,175				5,175
Lathrop				78,446	179,022			257,468
Laurie				24,861	789,879			814,740
Lawson				87,595	343,470			431,065
Leadington				7,724	355,763	32,850		396,337
Leadwood				43,498	48,055			91,553
Leasburg				12,112				12,112
Leawood				33,898				33,898
Lebanon				455,788	5,918,247			6,374,035
Lee's Summit				2,651,106	26,081,867			28,732,973
Leeton				23,211	44,227			67,438
Leonard				2,475				2,475
Leslie				3,262				3,262
Levasy				4,050	2,047			6,097
Lewis & Clark Village				5,812				5,812
Lewistown				22,311	46,226			68,537
Lexington				166,978	824,020			990,998
Liberal				29,211	34,393			63,604
Liberty				983,647	7,817,226			8,800,873
Licking				55,159	357,527			412,686
Lilbourn				48,860	50,609	3,023		102,492
Lincoln				38,473	127,148	18,385		184,006
Linn				50,772	215,590			266,362
Linn Creek				10,499	120,845	23,819		155,163
Linneus				13,837				13,837
Livonia				4,275				4,275

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Lock Springs	\$			2,587				2,587
Lockwood				37,085	69,020	6,473		112,578
Lohman				6,300				6,300
Loma Linda				19,011	22,396			41,407
Lone Jack				19,799	96,339			116,138
Longtown				2,850				2,850
Louisburg				5,512				5,512
Louisiana				144,855	632,617	68,793		846,265
Lowry City				27,298	133,201	8,395		168,894
Lucerne				3,450				3,450
Ludlow				7,650				7,650
Lupus				1,087				1,087
Luray				3,825				3,825
MacKenzie	396			5,137				5,533
Macks Creek				10,012	7,174			17,186
Macon				207,664	1,212,297			1,419,961
Madison				21,974	22,673			44,647
Maitland				12,824	12,456			25,280
Malden				179,315	841,433			1,020,748
Malta Bend				9,337	19,868			29,205
Manchester	55,439			718,498	2,629,663			3,403,600
Mansfield				50,585	200,636			251,221
Maplewood	66,598			346,031	2,986,679	81,338		3,480,646
Marble Hill				56,322	354,069			410,391
Marceline				95,920	277,346			373,266
Marionville				79,233	326,070			405,303
Marlborough	10,036			83,808	255,025			348,869
Marquand				9,412	10,227			19,639
Marshall				466,212	2,178,772			2,644,984
Marshfield				214,488	2,133,317			2,347,805

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Marston	\$			22,874	148,661	190,114		361,649
Marthasville				31,386	108,094	14,117		153,597
Martinsburg				12,224	35,329			47,553
Maryland Hgts.	74,520			965,798	3,367,022		13,819,152	18,226,492
Maryville				396,766	3,655,756			4,052,522
Matthews				22,686	311,528			334,214
Maysville				45,447	105,757			151,204
Mayview				11,024				11,024
McBaine				637				637
McCord Bend				10,949				10,949
McFall				5,062				5,062
McKittrick				2,700				2,700
Meadville				17,137				17,137
Memphis				77,283	290,543			367,826
Mendon				7,800				7,800
Mercer				12,824				12,824
Merriam Woods				42,823	47,164			89,987
Merwin				3,112				3,112
Meta				9,337	25,016			34,353
Metz				2,512				2,512
Mexico				424,477	2,314,537			2,739,014
Miami				6,000				6,000
Middletown				7,462	15,646			23,108
Milan				73,421	193,629			267,050
Milford				1,950				1,950
Millard				2,812				2,812
Miller				28,273	97,665			125,938
Mill Spring				8,212				8,212
Milo				3,150				3,150
Mindenmines				15,337				15,337

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Miner	\$			39,598	977,116	18,425		1,035,139
Mineral Point				13,612				13,612
Miramiquoa Park				4,762				4,762
Missouri City				11,062				11,062
Moberly				515,259	5,046,498			5,561,757
Mokane				7,050	9,434			16,484
Moline Acres	8,051			99,820	172,854			280,725
Monett				277,335	2,888,362			3,165,697
Monroe City				97,045	448,670			545,715
Montgomery City				91,570	420,276			511,846
Monticello				4,725				4,725
Montrose				15,637	40,648			56,285
Mooresville				3,337				3,337
Morehouse				38,060	24,380			62,440
Morley				29,698	4,891			34,589
Morrison				4,612	4,992			9,604
Morrisville				12,899	12,210			25,109
Mosby				9,074	51,395			60,469
Moscow Mills				65,321	326,603			391,924
Mound City				44,735	227,983			272,718
Mountain Grove				171,516	1,743,976			1,915,492
Mountain View				91,120	958,576			1,049,696
Moundville				3,862				3,862
Mount Leonard				4,612				4,612
Mount Moriah				5,362				5,362
Mount Vernon				150,629	980,164			1,130,793
Napoleon				7,800				7,800
Naylor				22,874	39,665	4,425		66,964
Neck City				4,462				4,462
Neelyville				18,261	19,662			37,923

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Nelson	\$			7,949				7,949
Neosho				393,916	4,836,440			5,230,356
Nevada				322,745	3,451,099			3,773,844
Newark				3,750				3,750
New Bloomfield				22,461	36,117			58,578
Newburg				18,149	35,308			53,457
New Cambria				8,324	6,823			15,147
New Florence				28,648	170,274			198,922
New Franklin				42,935	82,748			125,683
New Hampton				13,087				13,087
New Haven				70,009	372,344			442,353
New London				37,535	126,847			164,382
New Madrid				125,018	308,542	32,365		465,925
New Melle				10,762	87,812	5,871		104,445
Newtonia				8,662				8,662
Newtown				7,837				7,837
Niangua				16,687	15,141			31,828
Nixa				454,625	2,776,090			3,230,715
Noel				55,497	312,020			367,517
Norborne				30,186	53,063			83,249
Normandy	38,197			193,227	217,203	40,987		489,614
North Kansas City				176,765	4,018,456		9,533,694	13,728,915
North Lilbourn				3,562				3,562
Northmoor				14,962	111,010			125,972
Northwoods	13,433			174,103	362,082			549,618
Norwood				20,699	51,985			72,684
Norwood Court	3,070			39,785				42,855
Novelty				4,462				4,462
Novinger				20,024				20,024
Oak Grove				207,551	1,787,828			1,995,379

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Oak Grove Village	\$			14,324	250,009			264,333
Oakland	4,456			57,747	125,699			187,902
Oak Ridge				7,575				7,575
Oaks				5,100	3,238			8,338
Oakview				14,474	98,551	4,613		117,638
Oakwood				7,387				7,387
Oakwood Park				6,862				6,862
Odessa				180,665	1,277,642			1,458,307
O'Fallon				1,731,244	18,204,206			19,935,450
Old Appleton				3,075				3,075
Old Monroe				9,374	50,314			59,688
Olean				5,887				5,887
Olivetite	22,288			278,910	1,049,596	148,268		1,499,062
Olympian Village				25,086				25,086
Oran				47,397	83,608			131,005
Oregon				35,061				35,061
Oronogo				36,598	86,047			122,645
Orrick				33,336	51,370			84,706
Osage Beach				137,317	8,247,160			8,384,477
Osborn				17,061				17,061
Osceola				31,311	128,264			159,575
Osgood				1,912				1,912
Oterville				17,849	29,219			47,068
Overland	62,015			631,391	854,418			1,547,824
Owensville				93,745	1,393,026			1,486,771
Ozark				362,418	4,455,816			4,818,234
Pacific	19,128			247,899	1,038,913			1,305,940
Pagedale	10,461			135,593	300,682			446,736
Palmyra				130,005	626,595			756,600
Paris				57,334	233,551			290,885

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Park Hills	\$			294,771	1,616,223			1,910,994
Parkdale				7,687				7,687
Parkville				152,204	1,431,817			1,584,021
Parkway				10,499	40,418			50,917
Parma				31,948	40,349	7,719		80,016
Parnell				7,387				7,387
Pasadena Hills	3,319			43,010	62,074	8,960		117,363
Pasadena Park	1,414			18,336	26,463			46,213
Pascola				5,175				5,175
Passaic				1,500				1,500
Pattonsburg				9,787	13,047	1,541		24,375
Paynesville				3,412				3,412
Peculiar				97,645	756,391	95,874		949,910
Penermon				2,812				2,812
Perry				24,974	129,903			154,877
Perryville				287,497	2,903,704			3,191,201
Pevely				141,292	967,820			1,109,112
Phillipsburg				7,537	7,607			15,144
Pickering				5,775				5,775
Piedmont				74,696	1,084,482			1,159,178
Pierce City				51,935	140,597			192,532
Pierpont Village					1,909			1,909
Pilot Grove				27,111	46,324			73,435
Pilot Knob				26,136	140,894			167,030
Pine Lawn	30,151			157,641	270,121			457,913
Pineville				28,798	100,635	1,328,094		1,457,527
Plato					3,590			3,590
Platte City				144,967	1,878,692			2,023,659
Platte Woods				17,774	101,857			119,631
Plattsburg				88,270	309,214	25,477		422,961

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Pleasant Hill	\$			209,314	1,474,341			1,683,655
Pleasant Hope				20,549	67,153	4,692		92,394
Pleasant Valley				124,531	748,845			873,376
Pocahontas				4,762				4,762
Pollock				4,912				4,912
Polo				21,824	78,701			100,525
Poplar Bluff				624,379	9,195,265			9,819,644
Portage Des Sioux				13,162	18,006			31,168
Portageville				123,556	447,147			570,703
Potosi				99,820	777,224			877,044
Powersville				3,225				3,225
Prairie Home				8,249				8,249
Prathersville				4,162				4,162
Preston				4,237	15,786			20,023
Princeton				39,260	97,257			136,517
Purcell				13,387				13,387
Purdin				8,362				8,362
Purdy				41,360	106,675			148,035
Puxico				42,935	123,533			166,468
Queen City				23,924	71,263			95,187
Quitman				1,725				1,725
Qulin				17,511	47,571			65,082
Randolph				1,762	55,479			57,241
Ravenwood				16,799				16,799
Raymondville				16,574				16,574
Raymore				417,952	4,775,039			5,192,991
Raytown				1,139,488	6,410,719			7,550,207
Rayville				7,650				7,650
Rea				2,100				2,100
Redings Mill				5,962	1,510			7,472

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Reeds	\$			3,862				3,862
Reeds Spring				17,436	74,731			92,167
Renick				8,287				8,287
Rensselaer Village				5,437				5,437
Republic				328,632	3,697,590			4,026,222
Revere				4,537				4,537
Rhineland				6,600				6,600
Richards				3,562				3,562
Rich Hill				54,784	145,207			199,991
Richland				67,684	339,516			407,200
Richmond				229,337	1,819,677			2,049,014
Richmond Heights	75,956			360,055	4,456,581			4,892,592
Ridgely				2,400				2,400
Ridgeway				19,874	15,543			35,417
Risco				14,699	12,036			26,735
Ritchey				2,850				2,850
River Bend				375	14,590			14,965
Riverside				111,706	1,014,133	183,263	9,453,989	10,763,091
Riverview	9,102			117,969	170,254	24,575		321,900
Rives				3,300				3,300
Rochepoint				7,800	28,598			36,398
Rockaway Beach				21,636	59,692			81,328
Rock Hill	22,705			178,678	875,403			1,076,786
Rock Port				52,310	379,163	36,827		468,300
Rockville				6,075	7,613			13,688
Rogersville				56,547	537,769			594,316
Rolla				613,729	9,013,742			9,627,471
Roscoe				4,200				4,200
Rosebud				13,649	59,194			72,843
Rosendale				6,750				6,750

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Rothville	\$			3,487				3,487
Rush Hill				4,875				4,875
Rushville				10,499				10,499
Russellville				28,423	39,244			67,667
Rutledge				3,862	14,062			17,924
St. Ann	42,369			510,235	1,748,255			2,300,859
St. Charles				2,261,915	14,729,942		14,334,891	31,326,748
St. Clair				164,616	863,631			1,028,247
St. Elizabeth				11,137	23,204			34,341
St. George	3,726			48,297	69,704			121,727
St. James				138,892	731,395			870,287
St. John	21,682			257,648	756,731			1,036,061
St. Joseph				2,774,475	26,697,693		2,118,943	31,591,111
St. Louis		67,760	248,998	13,656,864	137,949,480	25,448,733	15,659,920	193,031,755
St. Martins				38,360	56,502			94,862
St. Mary				14,137	33,837			47,974
St. Paul				61,272				61,272
St. Peters				1,926,683	18,668,307			20,594,990
St. Robert				103,494	4,610,531			4,714,025
St. Thomas				10,762	12,777			23,539
Ste. Genevieve				167,841	1,137,995	79,538		1,385,374
Saginaw				10,349	17,227			27,576
Salem				182,015	1,564,237			1,746,252
Salisbury				64,721	172,411			237,132
Sarcoixie				50,772	172,025			222,797
Savannah				178,565	752,852			931,417
Schell City				10,724				10,724
Scotsdale				7,912	5,542			13,454
Scott City				172,153	608,093			780,246
Scott City (Disbuted)					42			42

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Sedalia	\$			762,671	10,183,361			10,946,032
Sedgewickville				7,387				7,387
Seligman				32,886	171,326			204,212
Senath				61,872	52,003			113,875
Seneca				80,058	361,812			441,870
Seymour				68,771	301,370			370,141
Shelbina				72,858	375,221			448,079
Shelbyville				25,574	33,642			59,216
Sheldon				19,836	37,857			57,693
Sheridan				6,937				6,937
Shoal Creek Drive				12,974				12,974
Shoal Creek Estates				1,912				1,912
Shrewsbury	96,984			249,136	1,205,042			1,551,162
Sibley				13,012				13,012
Sikeston				637,165	6,999,847			7,637,012
Silex				7,724	32,368	5,399		45,491
Silver Creek				22,799	27,991			50,790
Skidmore				12,824	7,862			20,686
Slater				78,108	205,067			283,175
Smithton				19,124	15,206			34,330
Smithville				206,764	1,051,028	86,991		1,344,783
South Gifford				2,700				2,700
South Gorin				5,362				5,362
South Greenfield				5,100				5,100
South Lineville				1,387				1,387
South West City				32,061	174,167	205,899		412,127
Sparta				42,898	135,563			178,461
Spickard				11,812	4,359			16,171
Springfield				5,683,942	49,856,579	4,025,073		59,565,594
Stanberry				46,610	106,820			153,430

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Stark City	\$			5,850				5,850
Steele				84,858	243,815			328,673
Steelville				53,585	450,950			504,535
Stella				6,675	3,134			9,809
Stewartsville				28,461	102,728			131,189
Stockton				73,496	521,997	30,862		626,355
Stotesbury				1,612				1,612
Stotts City				9,374				9,374
Stoutland				6,637	4,825			11,462
Stoutsville				1,650				1,650
Stover				36,298	148,272			184,570
Stafford				69,184	476,375			545,559
Strasburg				5,100				5,100
Sturgeon				35,398	82,493			117,891
Sugar Creek				143,955	544,726	97,758		786,439
Sullivan				238,150	2,670,933			2,909,083
Summersville				20,399	80,079			100,478
Sumner				5,325				5,325
Sunrise Beach				13,799	287,640	47,401		348,840
Sunset Hills	23,919			309,996	1,922,283			2,256,198
Sweet Springs				61,047	254,447			315,494
Sycamore Hills	2,089			27,073				29,162
Syracuse				6,450				6,450
Tallapoosa				7,650				7,650
Taneyville				13,462	12,049			25,511
Taos				32,623	21,205			53,828
Tarkio				72,558	287,813			360,371
Thayer				82,533	705,149			787,682
Theodosia				8,999	82,672			91,671
Tightwad				2,362				2,362

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Tina	\$			7,237				7,237
Tindall				2,437				2,437
Tipton				122,281	174,053			296,334
Town and Country	31,519			408,503	2,381,806			2,821,828
Tracy				7,987	26,364			34,351
Trenton				233,087	1,380,840			1,613,927
Trimble				16,912	32,317			49,229
Triplett				2,400				2,400
Troy				252,624	3,151,046			3,403,670
Truesdale				14,887	126,099			140,986
Truxton				3,600				3,600
Turney				5,812				5,812
Tuscumbia				8,175	12,364			20,539
Twin Bridges				1,575				1,575
Twin Oaks	1,047			13,574	502,820			517,441
Umber View Heights				1,950				1,950
Union				290,872	3,047,955			3,338,827
Union Star				16,237				16,237
Unionville				76,533	204,507			281,040
Unity Village				5,250	5,154			10,404
University City	112,388			1,403,474	4,311,190	294,057		6,121,109
Uplands Park	1,331			17,249	24,894	3,593		47,067
Urbana				15,262	62,878			78,140
Urich				18,711	82,204			100,915
Utica				10,274				10,274
Valley Park	18,858			244,412	846,463			1,109,733
Van Buren				31,686	245,284			276,970
Vandalia				144,855	421,714			566,569
Vandiver				3,112	64,487			67,599
Vanduser				8,137				8,137

See page 70 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Velda City	\$				87,453			87,453
Velda Village	4,675			40,873				45,548
Velda Village Hills	3,154			60,597	58,987			122,738
Verona				26,773	53,455			80,228
Versailles				96,182	1,072,058			1,168,240
Viburnum				30,936	63,609			94,545
Vienna				23,549	148,061	13,399		185,009
Village of Aullville				3,225				3,225
Village of Bradleyville				2,912				2,912
Village of Loch Lloyd				13,799				13,799
Village of Pinhook				1,800				1,800
Village of Plato				2,700				2,700
Vinita Park	5,566			72,146	209,404	8,171		295,287
Vinita Terrace	845			10,949	15,802			27,596
Vista				2,062				2,062
Waco				3,225				3,225
Walker				10,312				10,312
Walnut Grove				23,624	33,643	2,814		60,081
Wardell				16,799	17,026			33,825
Wardsville				36,598	37,096			73,694
Warrensburg				612,717	5,041,417	275,960		5,930,094
Warrenton				198,027	2,394,155			2,592,182
Warsaw				77,621	1,508,524	82,601		1,668,746
Warson Woods	5,737			74,358	164,136			244,231
Washburn				16,799	45,236			62,035
Washington				496,586	6,934,862	464,179		7,895,627
Watson				4,537				4,537
Waverly				30,223	100,189			130,412
Wayland				15,937	63,866			79,803
Waynesville				131,505	986,753			1,118,258

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Weatherby	\$			4,612				4,612
Weatherby Lake				70,234				70,234
Weaubleau				19,424	43,973			63,397
Webb City				367,930	3,529,827			3,897,757
Webster Groves	67,212			871,078	2,561,206			3,499,496
Weldon Spring				197,614	246,394			444,008
Weldon Spring Hgts.				2,962				2,962
Wellington				29,398				29,398
Wellston	7,117			92,245	133,128			232,490
Wellsville				53,360	78,449			131,809
Wentworth				5,287				5,287
Wentzville				258,586	8,221,991	370,520		8,851,097
Westboro				6,112				6,112
West Alton				21,486				21,486
West Line				3,562				3,562
Weston				61,159	283,602	238,899		583,660
Westphalia				11,999	38,574	3,650		54,223
West Plains				407,453	5,537,483			5,944,936
West Sullivan				3,600	81,510			85,110
Westwood	821			10,649				11,470
Wheatland				14,549	65,423			79,972
Wheaton				27,036	61,616			88,652
Wheeling				10,049				10,049
Whiteside				2,512				2,512
Whitewater				4,237				4,237
Wilbur Park	1,373			17,811	25,706			44,890
Wildwood	95,145			1,233,083	1,783,601			3,111,829
Willard				119,731	675,886	37,506		833,123
Williamsville				14,212	36,265			50,477
Willow Springs				80,508	487,760			568,268

See page 70 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2010**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)	
(continued from previous page)									
Wilson City	\$			6,187				6,187	
Winchester		4,777		61,909	89,348			156,034	
Windsor				115,756	302,813			418,569	
Windsor Place					34,842			34,842	
Winfield				27,111	225,832			252,943	
Winona				48,372	208,543			256,915	
Winston				9,262				9,262	
Woods Heights				27,823	25,412	378		53,613	
Woodson Terrace	12,119			157,079	1,128,218	32,722		1,330,138	
Wooldridge				1,762				1,762	
Worth				3,525				3,525	
Worthington				3,337				3,337	
Wright City				57,447	458,044			515,491	
Wyaconda				11,624	7,091			18,715	
Wyatt				13,649	10,599			24,248	
Zalma				3,487				3,487	
TOTALS	\$	2,354,763	67,760	248,998	138,113,166	1,100,699,176	63,524,173	89,645,427	1,394,653,463

- (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 35.
- (b) See page 98 for a description of county private car tax.
- (c) See page 99 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 general city and capital improvement sales and use tax to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 35.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions Fiscal Year Ended June 30, 2010

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



**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2010**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
Ambulance Districts		Ambulance Districts (Continued)		Fire Protection Districts (Continued)	
Adair County Ambulance District	\$ 987,623	Owensville Area Ambulance District	\$ 356,275	SNI Valley Fire Protection District	\$ 517,309
Andrew County Ambulance District	377,953	Ozark County Ambulance District	72,590	S Metropolitan Fire Protection District	968,453
Ava Ambulance District	389,495	Pulaski County Ambulance District	1,682,694	Southern Stone Fire District	1,447,894
Barton County Ambulance District	472,704	Randolph County Ambulance District	1,210,353	Sullivan Fire Protection District	885,911
Big River Ambulance District	524,311	Ray County Ambulance District	594,331	Total Fire Protection Districts:	\$ <u><u>11,767,709</u></u>
Caldwell County Ambulance District	230,432	Rock Township Ambulance District	1,629,499		
Callaway County Ambulance District	1,542,778	Salt River Ambulance District	187,344	Emergency Service Districts	
Cam-MO Ambulance District	543,644	St. Clair Ambulance District	307,040	Jefferson County EMG Service	\$ <u><u>3,887,078</u></u>
Cedar County Ambulance District	427,870	St. James Ambulance District	250,724		
Cole Camp Ambulance District	82,364	St. Francois County Ambulance District	3,109,190	Regional Jail Districts	
Cooper County Ambulance District	196,317	Ste. Genevieve County Ambulance District	703,687	Daviess/Dekalb RJD	\$ <u><u>857,842</u></u>
Dade County Ambulance District	182,179	Steelville Ambulance District	168,325	Tourism Community Districts	
Herman Area Ambulance District	333,917	Taney County Ambulance District	3,234,798	Branson/Lakes Area TCED	\$ <u><u>7,089,429</u></u>
Iron County Ambulance District	312,410	VanFar Ambulance District	41,565		
Joachim Plattin Ambulance District	2,463,629	Warsaw Lincoln Ambulance District	582,534		
Lincoln County Ambulance District	1,909,550	Washington Area Ambulance District	1,368,900		
Linn County Ambulance District	527,331	Washington County Ambulance District	605,994		
Maries Osage Ambulance District	143,185	Total Ambulance Districts:	\$ <u><u>35,834,162</u></u>		
Marion County Ambulance District	1,753,782			School Districts	County
Meramec Ambulance District	603,824	Fire Protection Districts		Cameron R-1 School District	\$ 95,393
Mid-Missouri Ambulance District	938,318	Antonia Fire Protection District	\$ 92,220	Center School District	74,113
Miller County Ambulance District	1,215,911	Bourbon County Fire Protection District	95,484	Columbia Board of Education	113,135
Monroe City Ambulance District	176,916	Central Jackson County Fire Protection District	2,887,236	Jefferson City School District	1,757,641
New Haven Ambulance District	126,611	High Ridge Fire Protection District	1,175,870	Kansas City School District	1,050,620
New Madrid County Ambulance District	657,430	Inter City Fire Protection District	80,200	Parkway School District	948,703
Nodaway County Ambulance District	1,006,407	Orrick Fire Protection District	62,935	Pattonville School District	228,505
Noel T. Adams Ambulance District	420,118	Prairie Township Fire District	65,797	Rockwood School District	34,041
North Crawford County Ambulance District	535,832	Rock Comm Fire Protection District	2,727,313	Springfield R-12 School District	107,686
Oregon County Ambulance District	381,366	St. Clair Fire Protection District	381,727	University City School District	34,946
Osage Ambulance District	264,112	Smithville Area Fire Protection District	379,360	Total School Districts:	\$ <u><u>4,444,783</u></u>

See page 76 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2010**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
Transportation Development Districts		Transportation Develop. Districts (Cont'd)		Transportation Develop. Districts (Cont'd)	
39th Street TDD	\$ 231,456	Dardenne Town Square TDD	\$ 82,020	Inter St Plaza N Town Village TDD	\$ 232,899
71 Highway and 150 Highway TDD	(e)	Des Peres Corners TDD	156,766	Kingsmill TDD	(e)
210 Highway TDD	(e)	Douglas Square TDD	44,651	Koch Plaza TDD	(e)
370 MO Bottom Taussig TDD	542,391	Douglas Station TDD	15,702	Lake of the Woods TDD	(e)
620 Market TDD	(e)	Elm Grove TDD	(e)	Loop Trolley TDD	197,650
1200 Main South Loop TDD	207,181	Eureka Commercial Pk TDD	(e)	Lucas and Hunt Chandler TDD	(e)
1225 Washington TDD	5,415	Eureka Old Town TDD	(e)	M150 and 135th Street TDD	166,263
1717 Market Place TDD	40,900	Farris Family TDD	15,904	Manchester Highlands TDD	369,975
Adams Farm TDD	124,914	Fenton Crossing TDD	101,331	Mark Twain Mall TDD	131,653
Arnold Retail Corr TDD	621,524	Francis Place TDD	76,748	Market at McKnight 1 TDD	29,736
Ballwin Town Center TDD	33,167	Fulton South Business 54 TDD	19,310	Meadows TDD	49,836
Belton Town Centre TDD	146,461	Glenwood Watson TDD	65,680	Megan Shoppe's TDD	(e)
Big Bend Crossing TDD	(e)	Gravois Bluffs TDD	908,544	Meramec Sta and Highway 141 TDD	33,761
Branson Landing TDD	199,657	Grindstone Plaza TDD	135,050	Merchants Laclede TDD	(e)
Briarcliff Parkway Highway 9 TDD	25,720	Harrisonville A MK PL TDD	13,680	Mexico Road TDD	(e)
Broadway Fairview TDD	101,276	Harrisonville B MK PL TDD	(e)	Mid Rivers N TDD	34,517
Broadway Hotel TDD	(e)	Harrisonville Towne TDD	(e)	New Longview TDD	(e)
Boonville Riverfront TDD	(e)	Hanley Eager Road TDD	142,055	Northwoods TDD	(e)
Boscherts Landing TDD	(e)	Hanley Road Corridor TDD	1,326,751	Olive Boulevard TDD	106,046
Bowman TDD	(e)	Hanley Station TDD	(e)	Olive Graeser TDD	71
CB5421 5975 TDD	68,620	Hawk Ridge TDD	263,663	Osage Station TDD	(e)
Centerstate TDD	68,258	Hawthorne Development TDD	(e)	Ozark Centre TDD	95,793
Chesterfield Valley TDD	520,233	Highlands TDD	(e)	Park Hills TDD	(e)
Crackerneck Creek TDD	(e)	Highway 367 and Parker Road TDD	(e)	Park Plaza TDD	(e)
Crestwood Point TDD	(e)	Highway 71 and 291 Partner Prog. TDD	306,939	Parkville Commons TDD	123,488
College Station TDD	(e)	Horseshoe Bend Ped TDD	(e)	Pershall Road TDD	(e)
Columbia Mall TDD	222,562	Hutchings Farm TDD	8,518	Platte County MO S 1 TDD	312,430
Conley Road TDD	302,232	I-470 and 350 TDD	552,893	Platte County MO S II TDD	67,974
Coronado Drive TDD	(e)	I-70 and Adams Dairy Parkway TDD	(e)	Platte Valley Plaza TDD	(e)
Country Club Plaza TDD	264,840	Independence Ave Colbern TDD	(e)	Prewitt Point TDD	169,877

See page 76 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2010**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)			
Transportation Develop. Districts (Cont'd)		Transportation Develop. Districts (Cont'd)	
Raintree Lake Village TDD	\$ 5,436	Wentzville TDD	\$ 102,179
Raintree N TDD	45,962	Wentzville II TDD	53,618
Raytown Highway 350 TDD	(e)	Wentzville III TDD	27,600
Residence Inn St. Louis Downtown TDD	(e)	Wentzville Parkway 1 TDD	37,567
Rock Bridge Center TDD	(e)	Winghaven TDD	<u>28,635</u>
Salt Lick Road TDD	47,324	Total Transportation Develop. Districts:	\$ <u>14,144,062</u>
Shoppe's at Cross Keys TDD	223,419	(Total Memorandum Only)	
Shoppe's at Hilltop TDD	(e)		
Shoppe's at Stadium TDD	56,795		
Shoppe's Old Webster TDD	4,239		
South Manchester TDD	30,522		
St. Charles Riverfront TDD	(e)		
St. Cyr Road TDD	(e)		
St. John Crossing TDD	18,517		
St. John's Church Road TDD	147,182		
St. Joseph Gateway TDD	(e)		
Stardust Mung Diamond TDD	139,300		
Stone Ridge TDD	(e)		
Strother Interchange TDD	53,414		
Stadium Corridor A TDD	83,323		
Station Plaza TDD	12,204		
Toad Cove Complex TDD	(e)		
Toad Cove Resort TDD	(e)		
Tower TDD	(e)		
Town and Country Cross TDD	111,254		
Tuileries Plaza TDD	20,668		
US Hwy 36 Int 72 Corr TDD	2,809,923		
US Hwy 50/63 Cityview TDD	(e)		
US Hwy 65 Truman Dam TDD	(e)		
Washington Avenue TDD	(e)		

See page 76 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2010**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts				Community Improvement Districts (Continued)			
58 Highway Regional Market CID	\$ 102,163	2,821	104,984	Eureka Pointe CID	\$ (e)		0
63 Bypass CID	39,827	4,050	43,877	Eureka South I-44 CID	793	2,646	3,439
620 Market CID	55,681	6,661	62,342	Fountain Lakes Community Center CID	(e)		0
840 E Taylor CID	(e)	(e)	0	Fountains CID	(e)		0
1100 Washington Ave CID	292		292	Foxwood Village CID	(e)		0
1133 Washington Ave CID	(e)		0	Georgian Square CID	(e)		0
1201 Washington CID	907	13,514	14,421	Grove CID	133,754	5,134	138,888
1225 Washington CID	5,415		5,415	Hayti Ventures CID	(e)	(e)	0
2017 Chouteau CID	40,188	3,643	43,831	Hazelwood Community Center CID	143	6,304	6,447
8750 Manchester Road CID	40,714	1,546	42,260	Heers Tower CID	2,849		2,849
Airport Plaza CID	46,357		46,357	Highway 350 CID	205,629	5,134	210,763
American Center CID	7,813		7,813	Highway 100 CID	5,164	8,948	14,112
Antioch Center CID	295,526		295,526	Hilltop CID	366,666		366,666
Belleau CID		10,466	10,466	Historic Downtown Branson CID	312,316		312,316
Big Spring Plaza CID	54,936	1,910	56,846	I-470 CID	(e)		0
Blue Jay Crossing CID	(e)		0	Imperial Main CID	22,772	5,371	28,143
Branson Hills Inf Fac CID	(e)		0	Independence Event Center CID	3,260,907		3,260,907
Bridgewood Plaza CID	(e)		0	James River Commons CID	472,461	7,365	479,826
Broadway Hotel CID	246,241	3,843	250,084	Jeter Farm CID		(e)	0
Brywood Centre CID	60,714	(e)	60,714	Kearney West Side CID	54,528		54,528
Chambers West Florissant CID	45,143	128	45,271	Laclede Landing CID	159,292	(e)	159,292
City Hospital RPA2 CID 1	(e)		0	Landing Mall CID	96,181	(e)	96,181
College Station CID	(e)		0	Langsford Plaza CID	9,054	968	10,022
Cozens MLK Grand CID	22,381	10,962	33,343	Lebanon Marketplace CID	(e)		0
Crestwood Square CID	56,827	764	57,591	Liberty Triangle CID	124,409	3,882	128,291
Downtown Springfield CID	114,673	2,041	116,714	Liberty Tri Shop Center CID	47,374	7,152	54,526
East Highway 60 CID	71,482		71,482	Lincoln Crossing CID	64,807	4,913	69,720
East Hills CID	564,281	30,376	594,657	Logan Estates CID	53	1,463	1,516
East Main & Highway 47 CID	64,819	3,788	68,607	Loughborough Commons CID	621,523		621,523
Elm and 370 CID	13,867	4,024	17,891	Manchester Ballas CID	1,858,784	16,364	1,875,148

See page 76 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2010**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Maple Valley Plaza CID	\$ 16,043	(e)	16,043	Skelly CID	\$ 19,098	(e)	19,098
Mayfair Plaza CID	118,288	2,116	120,404	Soda Fountain Square CID	27,900	753	28,653
Midwest Plaza CID	13,717		13,717	South 160 CID	88,596		88,596
Mid Rivers Commons CID	(e)	(e)	0	South Grand CID	89,571	4,076	93,647
Miner Gateway CID	40,079	2,258	42,337	Southern Hills CID	315,421		315,421
Mountain Farm CID	8,276	1,876	10,152	Southtowne CID	193,809	4,533	198,342
North 763 CID	(e)		0	Strafford Plaza CID	(e)		0
North Oak Village CID	170,927	34,683	205,610	Stoneybrooke CID	167,972	778	168,750
North Oaks Plaza Shopping Center CID	90,353	734	91,087	SueMandy Mid Rivers CID	806,334	5,050	811,384
Northwest Area CID	24,333	1,439	25,772	SueMandy Drive 1 CID	88,116		88,116
Old Town Cottleville CID	48,687		48,687	SueMandy Drive 2 CID	(e)	20	20
Orpheum Theatre CID	6,801		6,801	Summit Fair CID	230,144		230,144
Osage Commercial Area CID	114,070	849	114,919	Sunrise Farms CID		(e)	0
PC I CID	346,547		346,547	Toad Cove Complex CID	(e)		0
Paddock Forest CID	(e)	12,679	12,679	Toad Cove Resort CID	(e)		0
Parkville Old Towne Market CID	65,716	593	66,309	Tori Pines Commons CID	68	6,562	6,630
Peachtree CID	4,140	6,067	10,207	Town Plaza CID	131,146	12,512	143,658
Platte City Market CID	115,298	776	116,074	Truman Road CID	90,676	(e)	90,676
Plattner CID	(e)		0	Truman Village CID	513	2,940	3,453
Plaza at Noah's Ark CID	(e)	771	771	Veteran's Memorial Parkway CID	(e)		0
Plaza on Blvd Jennings CID	205,013	576	205,589	Viaduct Commercial Area CID	60,331	1,715	62,046
Phoenix Center II CID	266,079		266,079	Victoria Crossings CID		4,520	4,520
Raintree 150 Center CID	41,733		41,733	Union CID	28,604	850	29,454
Raytown Square CID	159,214	2,602	161,816	Waldo CID	407,453	3,693	411,146
Red Bridge CID	88,043	368	88,411	Watson-Laclede Station Road CID	37,061	662	37,723
Richardson Crossing CID	16,145	4,993	21,138	Wentzville Bluffs CID	23,979	2,177	26,156
Riverfront Hotel CID	(e)		0	Windsor Place CID	30,369	772	31,141
Rogers Plaza CID	(e)	(e)	0	Zumbehl Road/Hwy 94 CID	51,236	4,219	55,455
Sappington Square CID	25,255	188	25,443				
Shops on Blue Parkway CID	96,264	2,744	99,008	Total Community Improvement Dist.	\$ 14,739,124	308,325	15,047,449
				(Total Memoandum Only)			

(continued on next page)

See page 76 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2010**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)			
Community Development Districts			
Branson Hills CDD	\$ 711,332		711,332
Brookside CDD	377,704	1,552	379,256
Bryan Road CDD	5,072	326	5,398
Caledonia CDD	6,410	13,341	19,751
Crossings CDD	65,576	4,163	69,739
Grandview Crossing CDD	28,325	39,967	68,292
KC International Airport CDD	407,773	31,649	439,422
Lake Lotawana CDD	20,070	2,163	22,233
Martin City CDD	264,914	2,595	267,509
Performing Arts CDD	169,660	15,505	185,165
Residence Inn Downtown/St. Louis CDD	43,612		43,612
Springdale CDD	29,067	8,851	37,918
St. Charles Riverfront CDD	252,964	33,838	286,802
Thirty-ninth Street CDD	105,173	2,056	107,229
Three Trails Village CDD	67,058	5,505	72,563
Westport CDD	331,026	1,003	332,029
Total Community Development Districts: (Totals Memorandum Only)	\$ 2,885,736	162,514	3,048,250
District Totals by Tax Type: (Totals Memorandum Only)			
Local Sales Tax:	\$ 91,205,142		
Local Option Use Tax:	470,839		
County Stock Tax:	4,444,783		
District Totals:	\$ 96,120,764		

(a) See page 11 for a description of local sales tax.

(b) The total of tax distributions to counties, cities, and other local political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 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.

(c) See page 11 for a description of local option use tax.

(d) See page 99 for a description of county stock insurance included in the Financial Institutions Tax Fund description.

(e) 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, 2010

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, 2010 AND 2009**

(in thousands of dollars)

	2010					2009				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (0101)										
Personal Service	\$ 32,042	31,509	2,542	28,962	5	37,093	35,768	4,290	30,461	1,017
Expense and Equipment	5,173	5,705	988	4,715	2	6,712	7,548	572	6,348	628
Postage	3,440	3,440	151	3,289	0	4,385	4,885	470	4,415	0
County Stock Insurance	500 E	1,295 E		1,295	0	500 E	1,508 E		1,508	0
Debt Offset Tax Credits	200 E	400 E		260	140	200 E	275 E		238	37
Emblem Use Fee Distribution	1 E	1 E			1	1 E	1 E	1		0
Fees to Counties and Collection Agency Fees	2,009 E	2,431 E		2,415	16	2,580 E	4,080 E	86	3,928	66
Homestead Preservation Credit					0	91	91		91	0
Payment of Dues to the Multistate Tax Commission	163	163	13	150	0	163	163	5	158	0
Payment of Fees to Counties for Liens	225	225		225	0	200	225		186	39
Refunds for Overpayment of Tax	1,356,000 E	1,472,000 E		1,468,755	3,245	1,356,000 E	1,440,700 E		1,440,487	213
General Fund Total	\$ 1,399,753	1,517,169	3,694	1,510,066	3,409	1,407,925	1,495,244	5,424	1,487,820	2,000
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 24	24		17	7	24	24		17	7
Expense and Equipment	2,600	2,600		1,803	797	2,600	2,600		1,911	689
Child Enforcement Collections Fund Total	\$ 2,624	2,624	0	1,820	804	2,624	2,624	0	1,928	696
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 539	539		527	12	539	539		539	0
Expense and Equipment	16	16		15	1	16	16		13	3
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 556	556	0	543	13	556	556	0	553	3
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 250 E	707 E		359	348	250 E	270 E		262	8
Debt Offset Escrow Fund Total	\$ 250	707	0	359	348	250	270	0	262	8

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, 2010 AND 2009**

(in thousands of dollars)

(continued from previous page)

DEPARTMENT OF REVENUE FEDERAL FUND (0132)

	2010					2009				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 250 E	413 E		121	292	249 E	250 E		34	216
Expense and Equipment	6,420 E	6,420 E		3,209	3,211	6,170 E	6,420 E		3,641	2,779
Department of Revenue Federal Fund Total	\$ 6,670	6,833	0	3,330	3,503	6,419	6,670	0	3,675	2,995

DEPARTMENT OF REVENUE INFORMATION FUND (0619)

Personal Service	\$ 290	290		288	2	290	290		266	24
Expense and Equipment	319	319		310	9	319	319		314	5
Postage	200	200		200	0	193	193		193	0
Department of Revenue Information Fund Total	\$ 809	809	0	798	11	802	802	0	773	29

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)

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

**DIVISION OF AGING-ELDERLY HOME
DELIVERED MEALS TRUST FUND (0296)**

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

FAIR SHARE FUND (0687)

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

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, 2010 AND 2009**

(in thousands of dollars)

	2010					2009				
	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 (0279, 0285, 0286, 0569, 0621)										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 25 E	37 E		13	24	25 E	25 E		10	15
Federal and Other Funds Total	\$ 25	37	0	13	24	25	25	0	10	15
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 49	49	1	47	1	49	49	1	44	4
Expense and Equipment	4	4		2	2	4	4		3	1
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25 E	25 E	1	20	4	25 E	25 E	1	4	20
Health Initiatives Fund Total	\$ 83	83	2	74	7	83	83	2	56	25
INCOME TAX DESIGNATIONS (0700-0716, 0915)										
Income Tax Designations Distributions	\$ 32 E	44 E		39	5	32 E	49 E		30	19
Income Tax Designations Fund Total	\$ 32	44	0	39	5	32	49	0	30	19
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50 E	50 E		5	45	50 E	75 E		58	17
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	188,000 E		182,147	5,853	188,000 E	188,000 E		181,390	6,610
Motor Fuel Tax Fund Total	\$ 188,050	188,050	0	182,152	5,898	188,050	188,075	0	181,448	6,627
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 730	730		700	30	730	702		701	1
Expense and Equipment	381	381		29	352	381	409		368	41
Postage	44	44		44	0	43	43		43	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5 E	5 E			5	5 E	5 E		1	4
Motor Vehicle Commission Fund Total	\$ 1,160	1,160	0	773	387	1,159	1,159	0	1,113	46

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, 2010 AND 2009**

(in thousands of dollars)

	2010					2009				
	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 (0662)										
Personal Service	\$ 33	33		30	3	33	33		33	0
Expense and Equipment	3	3			3	3	3		3	0
Petroleum Inspection Fund Total	\$ 36	36	0	30	6	36	36	0	36	0
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 26	26		24	2	26	26		24	2
Expense and Equipment	1	1			1	1	1		1	0
Petroleum Storage Tank Insurance Fund Total	\$ 27	27	0	24	3	27	27	0	25	2
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 6,773	6,711	203	6,508	0	6,773	6,707	203	6,491	13
Expense and Equipment	3,267	3,330	98	3,225	7	3,267	3,333	98	3,190	45
Postage	2,076	2,076	62	2,014	0	1,790	1,960	54	1,906	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,290 E	2,290 E		1,309	981	2,290 E	2,290 E		1,321	969
Refunds of Motor Fuel Tax	10,414 E	10,914 E		10,559	355	10,414 E	11,414 E		11,297	117
State Highways and Transportation Department Fund Total	\$ 24,820	25,321	363	23,615	1,343	24,534	25,704	355	24,205	1,144
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25 E	25 E			25	25 E	25 E		0	25
State School Money Fund Total	\$ 25	25	0	0	25	25	25	0	0	25

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, 2010 AND 2009**

(in thousands of dollars)

	2010					2009				
	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)										
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 450 E	505 E		505	0	450 E	2,058 E		2,058	0
Workers' Compensation Fund Total	<u>\$ 450</u>	<u>505</u>	<u>0</u>	<u>505</u>	<u>0</u>	<u>450</u>	<u>2,058</u>	<u>0</u>	<u>2,058</u>	<u>0</u>
FEDERAL BUDGET STABILIZATION FUND (2000)										
Expense and Equipment - Highway Collection MV/DL	\$	90		90	0					
Homestead Preservation Credit	2,572	2,572		2,489	83					
Federal Budget Stabilization Fund Total	<u>\$ 2,572</u>	<u>2,662</u>	<u>0</u>	<u>2,579</u>	<u>83</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BUDGETED GOVERNMENTAL FUNDS	<u>\$ 1,627,976</u>	<u>1,746,682</u>	<u>4,059</u>	<u>1,726,732</u>	<u>15,891</u>	<u>1,633,031</u>	<u>1,723,441</u>	<u>5,781</u>	<u>1,704,008</u>	<u>13,652</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 (2001 - 2010)**

(in thousands of dollars)

	2010	2009	2008	2007 (b)	2006 (a)	2005	2004	2003	2002	2001
Travel	\$ 233	261	289	303	429	606	640	603	700	888
Fuel and Utilities					83	115	122	141	92	97
Supplies	11,040	9,542	10,392	9,699	5,205	9,639	11,773	12,016	10,661	11,933
Professional Development	267	287	287	314	291	309	364	330	453	676
Communication Services and Supplies	636	714	648	632	1,353	1,542	1,584	1,708	1,858	2,210
Professional Services	8,830	14,953	15,650	11,933	23,111	29,032	24,377	13,873	13,814	12,647
Maintenance and Repair Services	446	568	317	361	1,773	2,297	2,118	1,890	1,910	1,406
Janitorial Services			1	1	54	93	93	96	77	75
Computer Equipment	85	98	1,155	1,182	2,847	1,774	999	650	987	3,198
Office Equipment	44	141	508	601	75	334	259	94	86	323
Other Equipment	48	41	598	280	71	44	221	59	120	503
Property\Lease\Rental	106	18	74	35	142	250	459	631	622	737
Other Expenses	7	7	26	43	40	59	80	64	80	101
Total	\$ 21,742	26,630	29,945	25,384	35,474	46,094	43,089	32,155	31,460	34,794

(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 2001 - 2005, 2010**

	(in thousands of dollars)						
	2010	2006 - 2009 (a)	2005	2004	2003	2002	2001
Administration Division (b)							
Personal Service	\$ 4,040		8,845	8,265	8,234	8,808	9,002
Expense and Equipment	<u>10,878</u>		<u>7,164</u>	<u>7,381</u>	<u>8,783</u>	<u>7,770</u>	<u>9,477</u>
Total	<u>\$ 14,918</u>		<u>16,009</u>	<u>15,646</u>	<u>17,017</u>	<u>16,578</u>	<u>18,479</u>
Legal Services Division (b)							
Personal Service	\$ 3,787						
Expense and Equipment	<u>331</u>						
Total	<u>\$ 4,118</u>						
Motor Vehicle and Driver Licensing Division (b) (c)							
Personal Service	\$ 8,878		18,535	17,975	17,797	18,493	18,399
Expense and Equipment	5,782		14,312	15,984	14,909	13,818	15,379
Commercial Driver License							
Information System Fees			267	267	253	275	264
Problem Driver Point System			<u>39</u>	<u>58</u>	<u>86</u>	<u>59</u>	<u>84</u>
Total	<u>\$ 14,660</u>		<u>33,153</u>	<u>34,284</u>	<u>33,045</u>	<u>32,645</u>	<u>34,126</u>
Taxation Division (b)							
Personal Service	\$ 20,532		25,568	24,909	24,436	25,399	26,242
Expense and Equipment	1,961		15,034	14,534	5,503	7,040	7,085
Fees to Counties and Collection Agency Fees	2,415		2,897	2,580	2,292	2,097	2,155
Payment of Fees to Counties for Liens	225		160	173	172	169	142
Contingency Payments			5,970	1,950			
Contract Auditors			3				
Tax Data Matching			85				
Payment of Dues to the Multistate Tax Commission	<u>150</u>		<u>163</u>	<u>162</u>	<u>157</u>	<u>232</u>	<u>208</u>
Total	<u>\$ 25,283</u>		<u>49,880</u>	<u>44,308</u>	<u>32,560</u>	<u>34,937</u>	<u>35,832</u>
Total Personal Service	<u>\$ 37,237</u>		<u>52,948</u>	<u>51,149</u>	<u>50,467</u>	<u>52,700</u>	<u>53,643</u>
Total Expense and Equipment	<u>21,742</u>		<u>46,094</u>	<u>43,089</u>	<u>32,155</u>	<u>31,460</u>	<u>34,794</u>
TOTAL EXPENDITURES	<u>\$ 58,979</u>		<u>99,042</u>	<u>94,238</u>	<u>82,622</u>	<u>84,160</u>	<u>88,437</u>

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The organizational expenditures for Fiscal Year 2006-2009 are shown on page 84.

(b) Effective July 1, 2009 (beginning of Fiscal Year 2010), the Department reorganized. The Divisions of Taxation and Motor Vehicle and Driver Licensing were re-established and bureaus moved between or from the Administration and Legal Divisions to other divisions. Expenditures related to Legal Services were included in the Administration Division prior to July 1, 2005.

(c) The Division of Motor Vehicle and Driver Licensing expenditures from 2001-2005 include expenditures for Branch Offices which were closed by June 30, 2005.

**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 and Collection Agency Fees	3,928	3,380	2,717	2,435
Payment of Fees to Counties for Liens	186	192	173	146
Contingency Payments				3,241
Tax Data Matching				5,400
Payment of Dues to the Multistate Tax Commission	158	163	163	163
Total	\$ 37,935	39,765	42,587	55,664
Fiscal Services Division				
Personal Service	\$ 9,750	9,026	9,671	10,136
Expense and Equipment (d)	12,827	13,619	6,894	9,875
Total	\$ 22,577	22,645	16,565	20,011
Legal Services Division				
Personal Service	\$ 4,453	4,456	4,299	4,195
Expense and Equipment	289	297	341	338
Total	\$ 4,742	4,753	4,640	4,533
Total Personal Service	\$ 38,624	37,218	38,408	44,734
Total Expense and Equipment	26,630	29,945	25,384	35,474
TOTAL EXPENDITURES	\$ 65,254	67,163	63,792	80,208

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The prior divisional organization's expenditures are shown on page 83 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 Bureau.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2001 - 2010)**

	(in thousands of dollars)									
	2010	2009	2008	2007 (b)	2006 (a)	2005	2004	2003	2002	2001
General Fund (0101)	\$ 39,756	45,497	47,416	45,571	56,188	43,660	40,595	36,106	36,280	40,003
Child Support Enforcement Collections Fund (0169)	1,820	1,929	1,979	2,058	2,622	2,622	2,398			
Conservation Commission Fund (0609)	544	553	527	517	490	711	546	505	505	493
Department of Revenue Federal Fund (0132)	3,331	3,675	4,081	3,578	5,012	6,322	5,771	836	495	173
Department of Revenue Information Fund (0619)	798	773	682	699	723	882	957	849	892	920
Department of Revenue Specialty Plate (0775)		4		3	5					
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)	12	12	12	11	11	15	14		11	21
Federal Budget Stabilization (2000)	90									
Health Initiatives Fund (0275)	54	52	46	50	50	51	49	48	48	46
Motor Vehicle Commission Fund (0588)	773	1,112	1,096	804	612	940	730	636	665	653
Petroleum Inspection Fund (0662)	30	35	30	30	32	32	31	31	30	31
Petroleum Storage Tank Insurance Fund (0585)	25	25	24	37	25	25	23	23	23	23
State Highways and Transportation Department Fund (0644)	11,746	11,587	11,270	10,434	14,438	43,782	43,124	43,588	45,211	46,074
Total	\$ 58,979	65,254	67,163	63,792	80,208	99,042	94,238	82,622	84,160	88,437

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

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

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2001 - 2010)**

	(in thousands of dollars)									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Refunds for Overpayment of Tax	\$ 1,468,754	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
Refunds Required by Article X								5,950		98,856
County Stock Insurance Tax	1,295	1,508	835	2,615	780	150		150	150	150
Refunds for Aviation Trust Fund	5	58	16	26	25	68	53	58	158	15
Distribution of Funds Accruing to the Motor Fuel Tax Fund	182,147	181,390	189,735	188,864	186,970	190,669	188,472	181,562	175,915	175,550
Distribution of Income Tax Check-offs	39	30	28	30	18	32				
Distribution of Homestead Preservation Tax Credits	2,489	91	1,056	2,953						
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	1,309	1,321	1,599	2,210	1,991	1,791	1,493	1,264	2,256	2,148
Refunds of Tobacco and Cigarette Tax	20	4	44	31	49	84	150	40	363	40
Refunds of Motor Fuel Tax (a)	10,559	11,297	9,325	8,908	9,552	9,766	9,612	9,622	33,510	44,219
Refunds of Fees Credited to Motor Vehicle Commission Fund		1	3	3	2	1	1	6	7	8
Refunds-Overpayment and Errors of the Workers' Compensation Fund	505	2,058	1,271	78	148	314	668	340	526	1,670
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund						10	10	505	701	149
Refunds-Federal and Other Funds	13	9	11	15	12	292	6	232	405	22
Refunds-Debt Offset	359	262	286	250	206	251	288	277	313	163
Debt Offset Tax Credits	260	238	227	658	192					
Refunds of Specialty Plates			15		5					
Total Program Specific Distributions	\$ <u>1,667,754</u>	<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>

(a) Fiscal Years 2001-2002 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, 2010

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



Fund Descriptions

State Fund Descriptions

GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2010, the Department of Revenue received approximately 63 percent of its operational funding from the General Fund.

AFTER-SCHOOL READING AND ASSESSMENT GRANT PROGRAM FUND

The After-School Reading and Assessment Grant Program Fund, as authorized by Sections 167.680 and 143.1008, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Department of Secondary and Elementary Education uses the money to award grants to school districts for the development and implementation of after-school retreat programs.

ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Sections 41.033 and 301.3123, RSMo, receives monetary donations from individuals requesting "Fight Terrorism" license plates. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Sections 155.080 and 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

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

Fund Descriptions

BOLL WEEVIL SUPPRESSION AND ERADICATION FUND

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

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 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 requesting "Children Trust Fund" license plates, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1000, RSMo.

CIRCUIT COURTS ESCROW FUND

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

Fund Descriptions

CONSERVATION COMMISSION FUND

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections. The Department receives appropriations from this fund.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system. The fund also receives a portion of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

CRIMINAL RECORD SYSTEM FUND

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Department collects on behalf of the state highway patrol's central repository. These fees are for criminal record checks and fingerprint searches.

DEBT OFFSET ESCROW FUND

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

DEPARTMENT OF REVENUE FEDERAL FUND

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

DEPARTMENT OF REVENUE INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Department charges for information requested by individuals, businesses, federal, state, and local governments. The Department receives appropriations from the fund.

Fund Descriptions

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND

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

DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND

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

DEPARTMENT OF REVENUE WARRANT INTERCEPT FUND

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

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. However, if in the immediate previous fiscal year, the state's net general revenue did not increase by 2 percent or more, collections are deposited into the General Fund.

DOMESTIC RELATIONS RESOLUTION FUND

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

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 BUDGET STABILIZATION-MEDICAID REIMBURSEMENT

The Federal Budget Stabilization-Medicaid Reimbursement Fund, as authorized by Section 30.1010, RSMo, receives federal moneys from the American Recovery and Reinvestment Act of 2009 enacted by the 111th United States Congress to assist states in budget stabilization. The Department received appropriations from this fund.

FEDERAL SURPLUS PROPERTY

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

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Department collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 21 percent tax on the adjusted gross gaming receipts of gambling boats.

HAZARDOUS WASTE FUND

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

HEAD INJURY FUND

The Head Injury Fund, as authorized by Section 304.028, RSMo, receives a portion of 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 receives appropriations from the fund.

INCOME TAX IRREVOCABLE DESIGNATION FUNDS

As authorized by Section 143.1005, RSMo, various funds receive contributions that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund, not to exceed \$200, due for credit to the following funds: the American Cancer Society Heartland Division Inc. Fund, the ALS Lou Gehrig's Disease Fund, the American Lung Association of Missouri Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, or the National Multiple Sclerosis Society Fund. Organizations

Fund Descriptions

applying for the first time must meet eligibility requirements and submit a \$1,000 application fee to be included on the income tax return which is deposited in that organization's fund. The Department distributes the collections and accrued interest to the applicable organizations semiannually.

INDEPENDENT LIVING CENTER FUND

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

INSURANCE DEDICATED FUND

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

LOCAL RECORDS PRESERVATION FUND

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

MISSOURI CASA FUND

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

MISSOURI 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.

Fund Descriptions

MISSOURI HOUSING TRUST FUND

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

MISSOURI MILITARY FAMILY RELIEF FUND

The Missouri Military Family Relief Fund, as authorized by Sections 41.218 and 143.1004, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Adjutant General makes grants 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.

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

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

MISSOURI PUBLIC HEALTH SERVICES

The Missouri Public Health Services Fund, as authorized by Sections 192.900 and 143.1007, RSMo, receives contributions that individuals or corporations designate on income tax returns. The 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 deposits the first \$2 million into the General Fund. However, if net general revenue did not increase by 2 percent the prior fiscal year, the Department must, as authorized by Section 306.185, RSMo, deposit the registration fees in the General Fund beginning January 1 of the current fiscal year.

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.

Fund Descriptions

MOTOR VEHICLE COMMISSION FUND

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

MOTORCYCLE SAFETY TRUST FUND

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

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 receives appropriations from the fund.

PETROLEUM STORAGE TANK INSURANCE FUND

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

Fund Descriptions

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.

SCHOOL DISTRICT TRUST FUND

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

SERVICES TO VICTIMS FUND

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

SOIL AND WATER SALES TAX FUND

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

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of 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 portion of a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund receives a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives a portion of a \$150 surcharge collected by court clerks. The surcharge is assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes

Fund Descriptions

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

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

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

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

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

STATE 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

Fund Descriptions

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.

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

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

WORKERS MEMORIAL FUND

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

WORLD WAR 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.

Fund Descriptions

Non-State Fund Descriptions

BANKRUPTCY CLEARING FUND

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

CIGARETTE AND TOBACCO TAX AND BOND FUND

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

COMPLIANCE CLEARING FUND

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

COUNTY AND OTHER MISCELLANEOUS NON-STATE FUNDS

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

- **County Private Car Tax**
As authorized by Section 137.1021, RSMo, the Department collects taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. This distribution is based on each county's percentage of main track line to the aggregate total of the state.
- **Statutory County Recorder's Fees**
As authorized by Section 59.800, RSMo, the Department receives \$2 of a \$5 fee collected by the county recorder of deeds for each instrument recorded. The counties retain \$3 of the \$5 fee. From the \$2 fee proceeds, the Department distributes to qualified counties the difference between a \$55,000 ceiling per county and the total amount of the \$3 fee collected and retained by each county. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder.

Fund Descriptions

- **Safety Responsibility Custody Deposits**

As authorized by Section 303.030, RSMo, the Department receives deposits from uninsured motorists involved in motor vehicle accidents. The Department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements. As authorized by Section 303.220, RSMo, this fund also holds collateral the Department receives for the issuance of certificates of self-insurance.

DEPARTMENT OF AGRICULTURE NON-STATE FUNDS

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

- **Department of Agriculture Check-Off Fees**

As authorized by Section 275.350, RSMo, the Department of Agriculture receives commodity merchandising program fees. The Department of Agriculture distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The Department of Revenue exercises administrative control over the fund.

- **Missouri Cotton Growers Organization Assessments**

As authorized by Section 263.527, RSMo, the Department of Agriculture receives assessments levied on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent, as authorized by Section 263.537, RSMo, is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Department of Agriculture. The Department of Revenue exercises administrative control over the fund.

FAMILY SUPPORT TRUST FUND

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

FINANCIAL INSTITUTIONS TAX FUND

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

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

MOTOR VEHICLE LOCAL SALES TAX FUND

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

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

SALES AND USE NON-STATE TAX FUND

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

- **Local Option Use Tax**
The Department receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect as authorized by Section 144.757, RSMo. The tax is imposed on all transaction, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department distributes this money to the taxing jurisdictions.
- **Local Sales Tax**
The Department receives various types of local political subdivision sales tax collections and subsequently distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.
- **Suspense Holding**
The Department receives sales and use tax collections that cannot immediately be identified to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications Fiscal Year Ended June 30, 2010

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.



**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 331,885	183,623	312,131	203,377	Cash	203,377
Animal Waste Treatment System Loan Program	339,523	5,670,383	5,275,302	734,604	Cash	734,604
Beginning Farmer Loan Program	75,685	30,734	8,900	97,519	Cash	97,519
Agricultural Product Utilization Contributor Tax Credit Program	174,198	4,043,855	3,097,422	1,120,631	Cash	1,120,631
Family Farm Breeding Livestock Loan Program	44,733	5,071	1,575	48,229	Cash	48,229
Qualified Beef Tax Credit Program	495	651		1,146	Cash	1,146
Mo. State Fair Escrow Account	783,316	1,602,950	1,359,988	1,026,278	Cash	1,026,278
Mo. State Fair Foundation	160,492	373	42,336	118,529	Cash	118,529
Mo. State Fair Agricultural Youth Fund	130,375	87,421	115,991	101,805	Cash	101,805
Mo. State Fair Sheep Producers Fund	24,649	123		24,772	Cash	24,772
Mo. State Fair Endowment Fund	522	5		527	Cash	527
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 413,154	1,045,839	1,153,970	305,023	Cash	305,023
TriCor Multistate Litigatin Cost Share	498,808	22,514,664	23,013,472	0		
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 3,362,796	37,838,062	37,688,757	3,512,101	Cash	3,512,101
Inmate Canteen Fund	15,832,967	36,683,489	36,539,483	15,976,973	Cash	15,976,973
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 555,368,544	326,889,376	240,054,717	642,203,203	Cash, TI, Rec, Other	2,438,807,846
Missouri Development Finance Board	74,933,223	19,314,520	5,661,040	88,586,703	Cash, TI, Rec, Eq, Pre Exp	88,586,703
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 419,238	13,268	12,690	419,816	Cash, CS	396,709
Student and Activities Fund	106,738	162,560	35,545	233,753	Cash	233,753
Missouri School for the Blind:						
Trust Fund	6,500,203	2,170,268	16,955	8,653,516	Cash, CS	9,669,638
Activities Fund	63,251	50,953	51,555	62,649	Cash	62,649
Student Fund	1,717	1,389	430	2,676	Cash	2,676
Handicapped Children's Trust Fund	355,094	14,562	88,430	281,226	Cash, CS	271,367

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 60,075	236,395,340	236,392,652	62,763	Cash	62,763
<u>University of Central Missouri:</u>						
Current General Fund	\$ 30,290,986	77,267,509	64,409,177	43,149,318	TI, CD	43,149,318
Current Restricted Fund	1,304,097	13,984,386	12,163,404	3,125,079	TI	3,125,079
Auxiliary Services Designated	7,040,096	31,571,443	31,757,945	6,853,594	CD	6,853,594
Loan Funds - Restricted Fund	8,266,364	262,621	323,541	8,205,444	Rec	8,205,444
Unexpended Plant Restricted Fund	10,912,482	35,967,587	23,679,714	23,200,355	TI	23,200,355
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 1,896,770	8,288,685	8,221,860	1,963,595	Cash, Rec	1,963,595
Other Revenues	(542,797)	253,212	203,095	(492,680)	Cash, Rec	(492,680)
Current Funds - Restricted:						
Federal Grants	332,835	9,605,965	9,601,971	336,829	Cash, Rec	336,829
Other Gifts, Grants, and Contracts	519,081	2,116,458	1,494,816	1,140,723	Cash, Rec	1,140,723
Auxiliary Enterprises	581,020	2,657,432	2,304,508	933,944	Cash, TI	933,944
Loan Fund	57,964	80		58,044	Cash, Rec	58,044
Endowment	863,025	718		863,743	Cash, Rec	863,743
Plant	33,001,916	9,623	1,796,353	31,215,186	Cash, TI	31,215,186
<u>Lincoln University:</u>						
Current Funds	\$ 6,911,465	23,556,258	23,537,904	6,929,819	Cash, TI, Rec, Pre Exp	6,929,819
<u>Missouri Southern State University:</u>						
Current Funds	\$ 70,082,435	54,242,395	39,581,380	84,743,450	Cash, Rec, Inv, Pre Exp, Eq	120,382,267
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	26,509,522	26,509,522	0		
Interest Income		69,373	69,373	0		
State Vocational Reimbursements		19,280	19,280	0		
Reimbursement from Auxiliary		169,020	169,020	0		
Community Support		573,200	573,200	0		
Miscellaneous Income		555,069	555,069	0		
Auxiliary Services:						
Student Fees		1,729,904	1,729,904	0		
Sales and Services		8,555,222	8,555,222	0		
Community Support		24,400	24,400	0		
Interest Income		82,068	82,068	0		

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (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	\$ 3,782,477	50,027,868	44,055,778	9,754,567	Cash, Inv, Rec	15,149,883
Designated	3,708,113	8,562,222	8,109,164	4,161,171	Cash, Inv, Rec	4,456,624
Auxiliary Enterprises		24,532,366	24,532,366	0	Cash, Inv, Rec	619,224
Restricted	1,678,732	12,185,732	13,135,895	728,569	Cash, Rec	774,206
Loan Fund	2,634,562	32,709	(85,861)	2,753,132	Cash, Rec	2,754,529
Plant Fund:						
Renewals and Replacements	(468,965)	432,016	(54,516)	17,567	Cash, Rec	17,567
Debt Service	2,724,569	7,711,905	6,749,158	3,687,316	Cash, Inv, Rec	4,398,415
Investment in Plant	81,216,293	6,550,271	1,643,138	86,123,426	Eq	177,941,665
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 32,022,587	128,469,829	135,942,013	24,550,403	Cash, Inv, Rec	49,741,117
Loan Fund	1,054,302	292,279	147,883	1,198,698	Cash, Rec	5,060,969
Endowment and Similar Funds	4,402,363	(28,082)	1,700	4,372,581	TI	4,372,582
Plant Fund	231,265,223	41,923,164	47,634,264	225,554,123	Cash, Inv, Rec, Other	337,213,225
Agency Fund	114,888	459,230	457,892	116,226	Cash, Rec	145,159
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 55,517,062	99,302,525	97,944,652	56,874,935		
Designated Fund	2,529,703	7,052,942	6,133,514	3,449,131		
Endowment	755,383	22,664	18,815	759,232		
Total General Operating Fund	<u>58,802,148</u>	<u>106,378,131</u>	<u>104,096,981</u>	<u>61,083,298</u>	Cash, Rec, Inv, Other	87,415,148
Other Funds:						
Designated Fund	6,069,386	18,448,969	16,361,498	8,156,857	Cash, Rec, Inv, Other	9,331,759
Auxiliary Fund	64,377,924	45,680,458	28,958,828	81,099,554	Cash, Rec, Inv, Bldg, Eq, Other	167,410,401
Restricted and Loan Fund	3,785,357	24,712,134	17,249,171	11,248,320	Cash, Rec	20,784,953
Plant Fund	131,092,297	97,736,022	10,273,486	218,554,833	Cash, Rec, Inv, Bldg, Eq, Other	231,271,494
West Plains Fund	16,243,285	5,527,187	4,036,285	17,734,187	Cash, Rec, Inv, Bldg, Eq, Other	20,750,096
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 74,832,049	71,506,052	65,757,963	80,580,138	Cash, TI, Rec, Inv	43,975,744
Current Funds - Restricted	9,459,547	19,559,702	8,505,356	20,513,893	Cash, Rec	5,575,411
Plant Fund	154,609,873	590,421	9,209,549	145,990,745	Cash, TI, CWIP, Rec	211,854,175
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (2,624,452)	1,799,254	2,065,915	(2,891,113)	Cash, TI, Rec, Inv	1,192,733
Restricted Funds	48,482	291,958	302,008	38,432	Cash, TI, Rec, Inv	299,706

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security: Unemployment Compensation Fund	\$ 52,597,418	2,294,643,570	2,219,330,998	127,909,990	Cash	127,909,990
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 191,046	2,400,757	2,418,851	172,952	Cash	172,952
Bellefontaine Habilitation Center	236,099	1,541,602	1,613,834	163,867	Cash	163,867
Center for Behavioral Medicine	36,449	486,346	506,616	16,179	Cash	16,179
Central Missouri Regional Center	308,436	5,864,217	5,861,764	310,889	Cash	310,889
Cottonwood Residential Treatment Center	941	5,711	5,813	839	Cash	839
Fulton State Hospital	444,931	2,183,957	2,181,040	447,848	Cash	447,848
Hannibal Regional Center	238,301	2,698,054	2,768,896	167,459	Cash	167,459
Hawthorn Children's Psychiatric Hospital	6,656	23,846	29,835	667	Cash	667
Higginsville Habilitation Center	160,620	1,474,440	1,501,366	133,694	Cash	133,694
Joplin Regional Center	400,197	2,365,992	2,540,398	225,791	Cash	225,791
Kansas City Regional Center	838,549	12,213,435	12,372,443	679,541	Cash	679,541
Kirksville Regional Center	108,696	1,257,855	1,285,103	81,448	Cash	81,448
Marshall Habilitation Center	191,879	2,449,142	2,109,992	531,029	Cash	531,029
Metro St. Louis Psychiatric Center	69,050	138,697	186,724	21,023	Cash, CS	21,023
Mid-Missouri Mental Health Center	6	3,519	3,525	0		
Missouri Sexual Offender Treatment Center	12,296		12,296	0		
Nevada Habilitation Center	251,391	762,843	854,307	159,927	Cash	159,927
Northwest Mo. Pyschiatric Rehabilitation Center	109,874	506,833	506,297	110,410	Cash	110,410
Poplar Bluff Regional Center	339,867	2,698,569	2,811,609	226,827	Cash	226,827
Rolla Regional Center	332,446	1,972,916	2,003,631	301,731	Cash	301,731
Sikeston Regional Center	129,372	1,862,659	1,828,720	163,311	Cash	163,311
Southeast Mo. Mental Health	372,670	2,432,592	2,502,933	302,329	Cash	302,329
Southeast Mo. Residential Services	36,145	493,606	489,755	39,996	Cash	39,996
Southwest Mo. Mental Health	35,906	47,199	51,334	31,771	Cash	31,771
Springfield Regional Center	444,894	2,848,728	2,971,768	321,854	Cash	321,854
St. Louis Developmental Dis. Treatment Center	439,017	2,833,823	2,650,812	622,028	Cash	622,028
St. Louis Regional Center	1,125,343	8,280,014	8,409,242	996,115	Cash	996,115
St. Louis Psychiatric Rehabilitation Center	890,271	3,664,501	3,685,587	869,185	Cash	869,185
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 108,093	162,822	122,365	148,550	Cash	148,550

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 147,912	2,112,944	2,123,408	137,448	Cash, Repo	137,448
Missouri Savings Bond Account	8,972	213,250	213,650	8,572	Cash	8,572
Old Age Survivors Disability and Health Insurance Trust Fund	3,777	304,120,251	304,120,236	3,792	Cash	3,792
State of MO Cafeteria Plan Account	17,286	263,834	260,832	20,288	Cash	20,288
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 166,764	3,087,871	3,101,067	153,568	Cash	153,568
Veterans' Home Foundation	703,229	580,531	530,197	753,563	Cash, CD, CS, Rec	753,563
Mo. Veterans' Home, Mexico:						
Assistance League	505,370	134,951	104,310	536,011	Cash, CD	536,011
Residents Cash Fund	240,645	3,227,841	3,218,625	249,861	Cash	249,861
Fiduciary Residents Cash Fund		59,184	59,184	0		
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	615,348	124,735	59,341	680,742	Cash, CD, CS	680,742
Residents Cash Fund	276,170	4,082,908	4,231,653	127,425	Cash	127,425
Fiduciary Residents Cash Fund		127,971	127,971	0		
Mo. Veterans' Home, St. James:						
Assistance League	189,619	139,731	127,645	201,705	Cash, CD	201,705
Residents Cash Fund	293,706	2,961,480	3,015,583	239,603	Cash	239,603
VA Fiduciary Fund		13,643	13,643	0		
Social Security Beneficiaries Account		15,336	15,336	0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	540,587	6,432,846	6,528,500	444,933	Cash	444,933
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	88,433	745,563	773,732	60,264	Cash	60,264
Fiduciary Fund	22,340	85,246	15,857	91,729	Cash, CD	91,729
Mo. Veterans' Home, Cameron:						
Assistance League	66,079	186,668	199,230	53,517	Cash, CD	53,517
Residents Cash Fund	101,057	1,822,493	1,816,589	106,961	Cash	106,961
Fiduciary Fund	86,244	154,394	68,607	172,031	Cash	172,031
Mo. Veterans' Cemetery, Bloomfield	16,201	6,818	5,769	17,250	Cash	17,250
Mo. Veterans' Cemetery, Higginville	5,535	6,060	6,250	5,345	Cash	5,345
Mo Veterans' Cemetery, Springfield	44,384	10,575	9,246	45,713	Cash	45,713

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 6,163,086,701	1,115,351,563	550,814,909	6,727,623,355	Cash, Rec, TI, Eq	6,990,043,005
Judicial Plan	65,919,546	36,946,290	24,311,959	78,553,877	Cash, Rec, TI, Eq	81,578,077
Mo. State Employees						
Life and LTD Insurance Program	203,786	29,545,046	29,718,715	30,117	Cash, Rec, TI	4,060,972
Deferred Compensation System of Missouri	328,319	69,746,205	69,320,371	754,153	Cash, Rec, TI	754,153
Public School Retirement System of Missouri	21,589,177,403	3,954,857,775	1,787,609,665	23,756,425,513	Cash, Rec, TI, Eq, Pre Exp	27,607,893,108
Public Education Employee Retirement System of Missouri	2,113,673,631	448,538,702	157,779,910	2,404,432,423	Cash, Rec, TI, Eq, Pre Exp	2,821,080,532
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region: \$						
Excel Day Treatment - Canteen Fund	476	36		512	Cash	512
Mount Vernon Treatment Center - Trust Fund	132	232	299	65	Cash	65
Gentry Residential Treatment Center - Trust Fund	2,157	1,773	3,924	6	Cash	6
Rich Hill Youth Development Center - Trust Fund	523	2,333	2,319	537	Cash	537
Delmina Woods - Trust Fund	309	1,484	1,311	482	Cash	482
Northeast Region:						
Northeast Community Treatment - Canteen Fund	256	198	106	348	Cash	348
Northeast Community Treatment - Trust Fund	178	294	353	119	Cash	119
Cornerstone - Trust Fund	126	97	186	37	Cash	37
Fulton Treatment Center - Trust Fund	501	12,016	7,398	5,119	Cash	5,119
Rosa Parks Center - Trust Fund	228	1,525	1,683	70	Cash	70
Camp Avery Park Camp - Trust Fund	35	16	20	31	Cash	31
Montgomery City Youth Center - Trust Fund	10,394	30,243	20,873	19,764	Cash	19,764
Northwest Region:						
Langsford House - Trust Fund	535	9,577	10,025	87	Cash	87
Northwest Regional Youth Center - Trust Fund	3,653	10,966	11,858	2,761	Cash	2,761
Riverbend Treatment Center - Trust Fund	2,104	17,839	18,984	959	Cash	959
Watkins Mill Park Camp - Trust Fund	4,928	20,219	22,564	2,583	Cash	2,583
Waverly Regional Youth Center - Trust Fund	3,517	17,923	21,112	328	Cash	328
Southeast Region:						
W.E. Sears - Trust Fund	3,322	22,808	24,105	2,025	Cash	2,025
Girardot Center - Trust Fund	1,012	6,512	7,510	14	Cash	14
Sierra Osage Treatment Center - Trust Fund	1,684	6,667	7,737	614	Cash	614
W.E. Sears Youth Center - Canteen Fund	1,104	449	667	886	Cash	886
New Madrid Bend Youth Center - Trust Fund	3,278	7,827	10,720	385	Cash	385
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	2,936	20,779	20,767	2,948	Cash	2,948

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 67,532,111	40,470,962	36,983,531	71,019,542	Cash, TI, Rec	71,019,542
MoDOT and MSHP Medical and Life Insurance	15,724,188	119,756,487	113,246,381	22,234,294	Cash, TI, Rec, CD	44,577,320
Mo Highway and Transportation Com Self Insurance	(505,796)	21,082,742	29,967,310	(9,390,364)	Cash, TI, Rec	70,235,104
Mo Transportation Finance Corp	88,933,497	2,425,715	62,149	91,297,063	Cash, TI, Rec	91,298,175
Motor Carrier Services	4,526,520	177,903,409	178,714,859	3,715,070	Cash, TI, Rec	3,715,070
STATE TREASURER'S OFFICE:						
BPB 1991: Depreciation Reserve	\$ 1,158,169	2,047	158,169	1,002,047	Cash, Repo	1,002,047
BPB A2006: Chillicothe Prison	1,124,520	1,675	1,126,195	0		
BPB Capital Assets		8	8	0		
TOTAL NON-APPROPRIATED FUNDS	\$ 31,887,852,960	10,372,028,514	6,991,744,948	35,268,136,526		42,138,303,019

(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, 2009, 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 2009 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 on page 34.