

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2014



Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2014



Nia Ray
Director of Revenue

Prepared by:

Nancy Holtschneider, CPA
Administrator
Department of Revenue

Courtney Shiverdecker
Fiscal and Administrative Manager I
Department of Revenue

TABLE OF CONTENTS

Introductory	1
Organizational Chart	3
Taxes Administered	
Summary of Taxes Administered	4
Cigarette Tax	5
Financial Institutions Tax	6
Fuel Tax	7
Income Tax	8
Insurance Tax.....	10
Local Sales and Use Tax.....	12
State Sales and Use Tax.....	13
Other Taxes.....	15
Collection History of Taxes Administered for the Last Ten Fiscal Years (2005-2014)	16
Income Tax Summary of Activities for the Last Ten Fiscal Years (2005-2014)	17
Fees Administered	
Summary of Fees Administered.....	18
All-Terrain Vehicle Fees.....	19
Court and County Clerk and Recorder Fees.....	20
Driver License Fees.....	24
Marine Fees	26
Motor Vehicle Fees	27
Other Fees	31
Driver License Transactions for the Last Five Fiscal Years (2010-2014).....	34
Motor Vehicle Transactions for the Last Five Fiscal Years (2010-2014)	35
Marine Transactions for the Last Five Fiscal Years (2010-2014).....	36
All-Terrain Vehicle Transactions for the Last Five Fiscal Years (2010-2014)	36
Summary of Other Receipts	37
Non-State Funds Schedule	
Non-State Funds Financial Schedule Cash Basis.....	38
Tax and Fee Distribution - Counties	39
Tax and Fee Distribution - Cities	44
Tax Distribution – Other Political Subdivisions	76
Budgetary and Expenditure Comparison Schedules	
Schedule of Appropriations and Expenditures – Budget and Actual	83
Expense and Equipment Expenditures by Subclass	88
General Governmental Expenditures by Division Fiscal Year 2005, 2010-2014.....	89
General Governmental Expenditures by Division for Fiscal Years 2006-2009	90
General Governmental Expenditures by Fund.....	91
Program Specific Distributions.....	92
Fund Descriptions	
State Fund Descriptions.....	93
Non-State Fund Descriptions	107
Non-Appropriated Funds - Sources and Applications	111

INTRODUCTORY

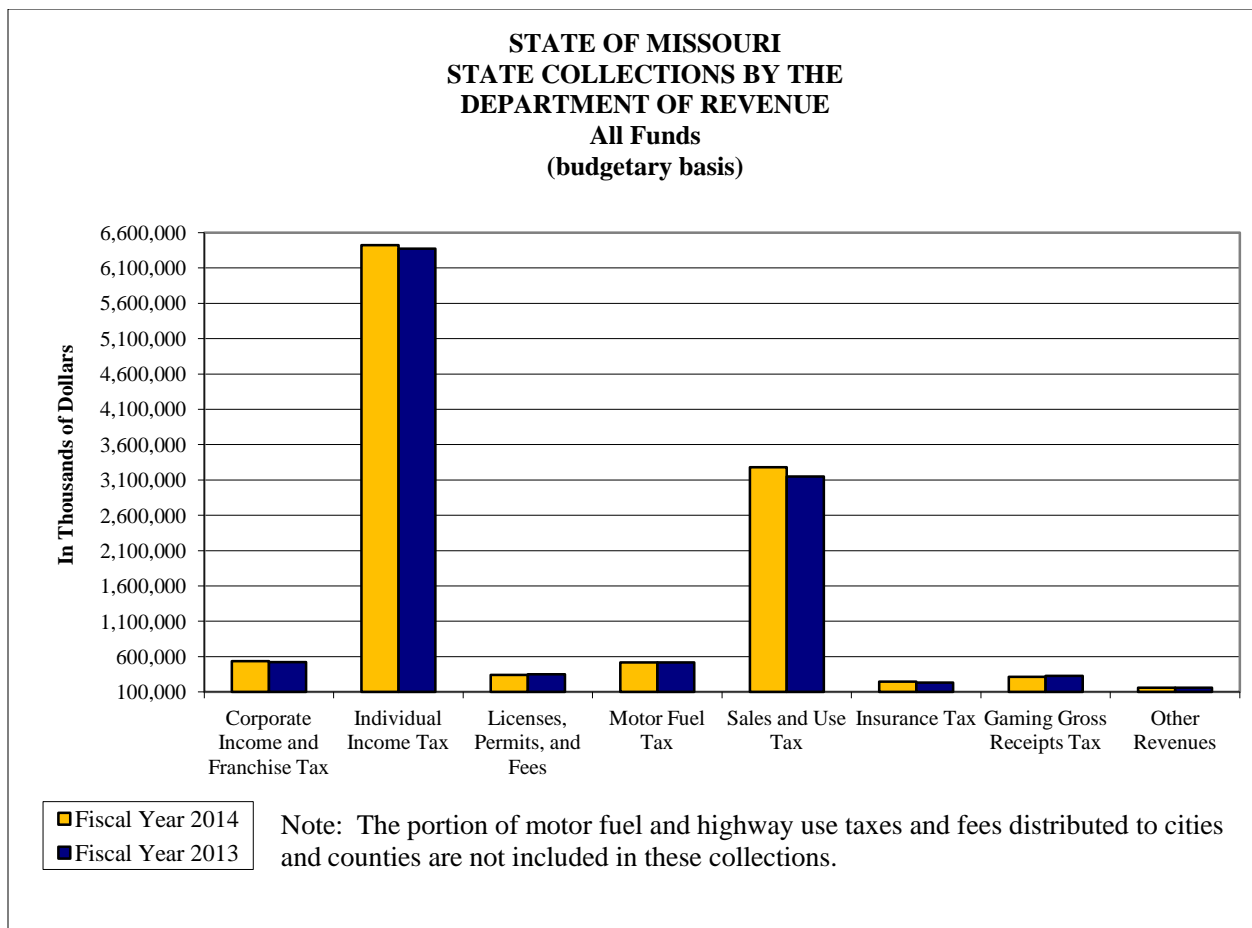
REPORTING ENTITY

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 2014 was 1,173.05, with an operating budget of \$93.6 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$12 billion in Fiscal Year 2014, an increase of 1.6 percent over Fiscal Year 2013. The Department collected 98.7 percent of the state's General Fund collections and 48.7 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

REPORT REQUIREMENTS

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

REQUESTS FOR INFORMATION

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

Department of Revenue

Organizational Chart

