

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2017



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INTRODUCTORY

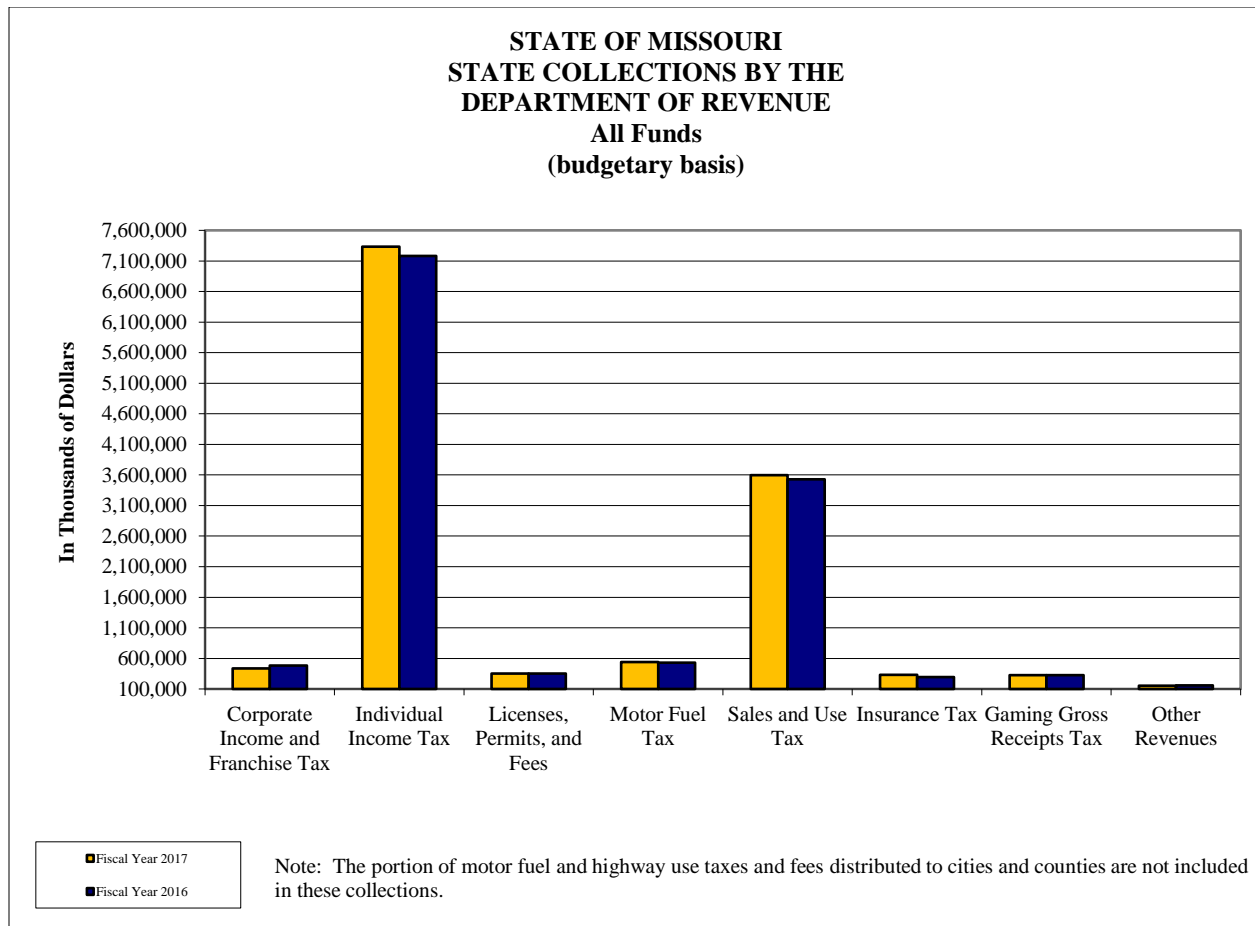
REPORTING ENTITY

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 2017 was 1,135.55, with an operating budget of \$80.5 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$13.8 billion in Fiscal Year 2017, an increase of 5.5 percent over Fiscal Year 2016. The Department collected 98.60 percent of the state's General Fund collections and 50.54 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

REPORT REQUIREMENTS

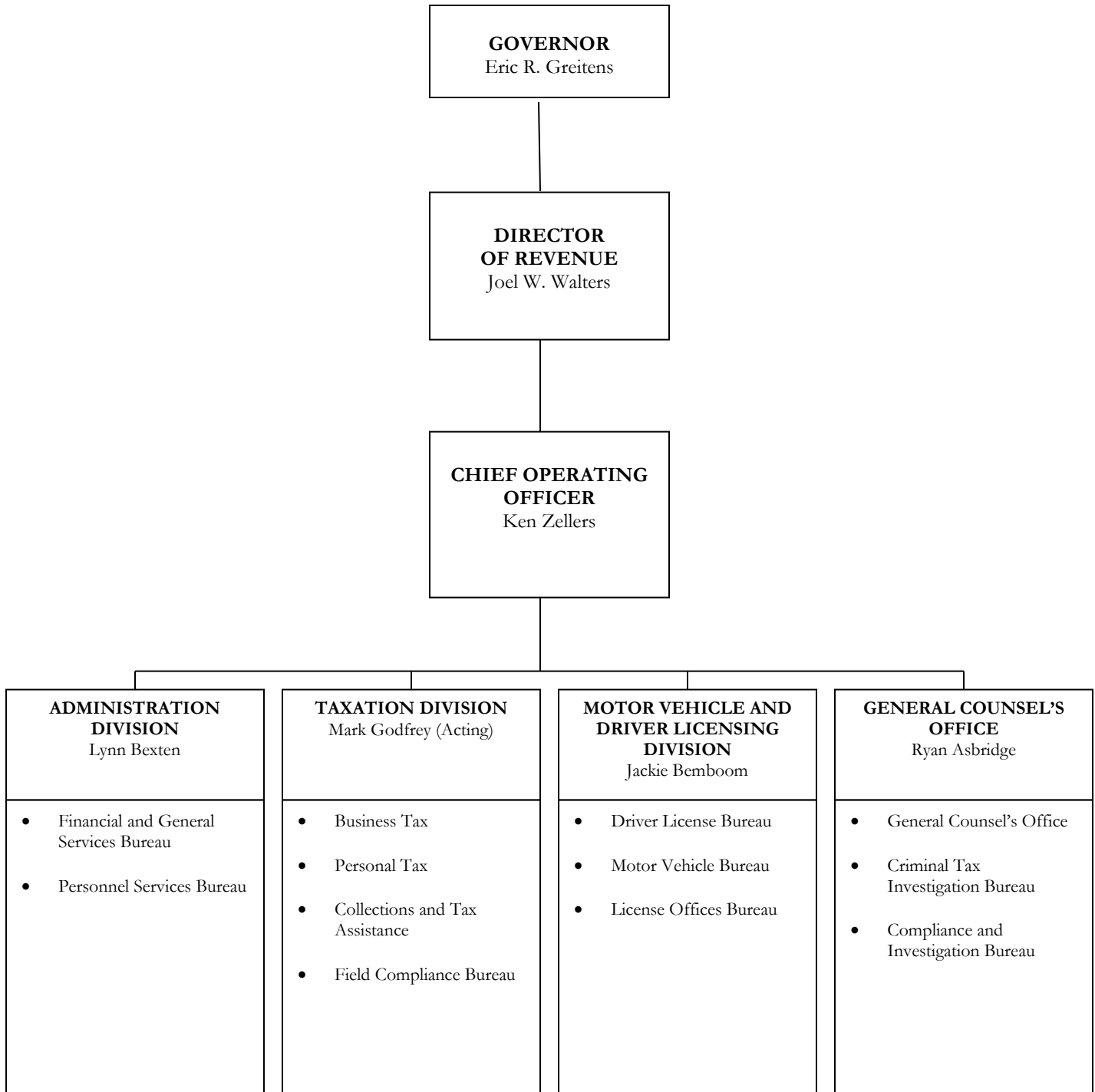
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

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



Missouri Department of Revenue

Taxes Administered

Fiscal Year Ended June 30, 2017

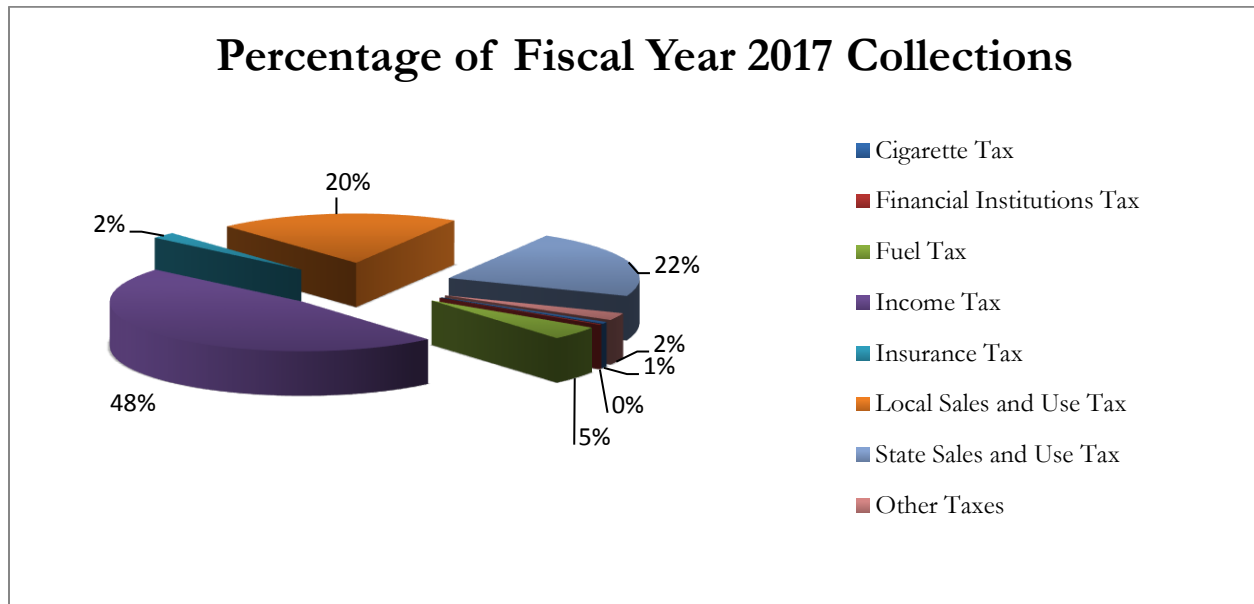
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

	FY17 Amount Collected	FY16 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$105,607,384	\$108,717,273	-2.9 %
Financial Institutions Tax	39,172,677	29,826,447	31.3
Fuel Tax	734,940,610	726,175,748	1.2
Income Tax	7,766,105,567	7,668,266,088	1.3
Insurance Tax	340,296,597	303,808,364	12.0
Local Sales and Use Tax	3,312,491,891	3,277,995,153	1.1
State Sales and Use Tax	3,659,746,431	3,588,844,184	2.0
Other Taxes	396,646,843	394,679,727	0.5
Total Collections	\$16,355,008,000	\$16,098,312,984	1.6 %



TAXES ADMINISTERED

CIGARETTE TAX

Cigarette Tax

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

St. Louis County Cigarette Tax

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

Jackson County Cigarette Tax

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

Other Tobacco Products Tax

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

Tobacco Control

This is a penalty assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement. The penalty is authorized by Section 196.1035, RSMo. Disposition of the penalty is to the Tobacco Control Special Fund.

Tobacco Products Bond

Tobacco product wholesaler licensees must file a cash or surety bond, letter of credit or other instrument approved by the director in the amount of three times the average tax liability as authorized by Section 149.035, RSMo. The instruments are held in the agency fund Cigarette and Tobacco Tax and Fees Non-State Fund. The Department refunds the bonds to the licensee when the licensee discontinues operations or forfeits the bond to the state if the licensee becomes delinquent in paying its taxes.

TAXES ADMINISTERED

Tax Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Cigarette	\$79,873,777	-4.6%	\$83,685,976	2.4%	\$81,745,444	-0.7%	\$82,301,596	-5.2%	\$86,837,984
St. Louis County	3,088,325	-8.3%	3,367,841	9.9%	3,064,292	3.6%	2,957,126	-6.3%	3,155,725
Jackson County	2,104,475	-4.9%	2,212,337	0.7%	2,196,842	-1.5%	2,230,842	-3.7%	2,316,944
Tobacco Products	20,516,652	5.6%	19,434,019	9.8%	17,691,619	2.7%	17,225,213	2.0%	16,895,556
Tobacco Control	155	100%		0.0%		0.0%		-100.0%	800
Tobacco Prod Bond	24,000	40.4%	17,100	-23.2%	22,261	-58.4%	53,450	568.1%	8,000
Total Collections	\$105,607,384	-2.9%	\$108,717,273	3.8%	\$104,720,458	0.0%	\$104,768,227	-4.1%	\$109,215,009

TAXES ADMINISTERED

FINANCIAL INSTITUTIONS TAX

Banks

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

Credit Institutions

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

Savings and Loan Associations

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

Credit Unions

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

Tax Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Banks	\$22,335,756	61.5%	\$13,829,011	46.0%	\$9,472,819	-41.1%	\$16,091,944	131.2%	\$6,960,865
Credit Institutions	4,845,266	23.0%	3,937,661	78.0%	2,211,656	19.6%	1,849,417	-33.0%	2,758,446
Savings and Loan	9,937,136	1.8%	9,759,808	-16.4%	11,670,504	13.3%	10,297,344	-2.4%	10,554,483
Credit Unions	2,054,519	-10.7%	2,299,967	57.7%	1,458,529	26.5%	1,152,912	-45.0%	2,096,315
Total Collections	\$39,172,677	31.3%	\$29,826,447	20.2%	\$24,813,508	-15.6%	\$29,391,617	31.4%	\$22,370,109

TAXES ADMINISTERED

FUEL TAX

Aviation Fuel

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

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Tax and Bonds Non-State Fund for distribution to all counties and incorporated cities.

Tax Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Aviation Fuel	\$257,653	0.2%	\$257,088	1.6%	\$252,969	-4.2%	\$264,010	-3.9%	\$274,827
Motor Fuel	734,682,957	1.2%	725,918,660	3.0%	704,792,974	0.0%	704,921,584	-0.5%	708,241,405
Total Collections	\$734,940,610	1.2%	\$726,175,748	3.0%	\$705,045,943	0.0%	\$705,185,594	-0.5%	\$708,516,232

TAXES ADMINISTERED

INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except those funds dedicated to the Missouri Works Community College New Jobs Training Fund or the Missouri Works Community College Job Retention Training Fund as required by Section 620.809, RSMo.

In Fiscal Year 2014, pursuant to Section 208.1050, RSMo, the Department deposited \$55.1 million to the Missouri Senior Services Protection Fund. Monies in the fund were allocated to services for low-income seniors and people with disabilities.

In Fiscal Year 2016, pursuant to Section 32.383, RSMo, the Department administered a tax amnesty program September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014. Disposition of all tax payments received as a result of the amnesty program, other than revenues earmarked by the Constitution of Missouri, was to the Tax Amnesty Fund. The Department collected \$11.7 million in individual, \$2.8 million in withholding, and \$218,661 in fiduciary tax debts during the amnesty program.

Corporation/Franchise

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

The corporation franchise tax, authorized by Chapter 147, RSMo, was a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate was .0333 percent of total assets or capital stock of a corporation if the assets or capital stock exceeded \$1 million. Beginning January 1, 2010, the limit increased to \$10 million. Beginning January 1, 2011, the tax could not exceed the corporation's franchise tax liability paid in 2010 or the amount paid for the first full taxable year if the business was not in existence for the year ending on or before December 31, 2010. The tax rate for tax years 2012, 2013, 2014, and 2015 was .027 percent, .02 percent, .013 percent, and .001 percent respectively. No franchise tax was imposed beginning on or after January 1, 2016. Disposition of the tax was to the General Fund.

In Fiscal Year 2016, pursuant to Section 32.383, RSMo, the Department administered a tax amnesty program September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014. Disposition of all tax payments received as a result of the amnesty program, other than revenues earmarked by the Constitution of Missouri, was to the Tax Amnesty Fund. The Department collected \$17.7 million in corporate/franchise tax debts during the amnesty program

- Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.
- Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.
- 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.

TAXES ADMINISTERED

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

Tax Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Individual									
Declarations	\$864,321,311	-2.6%	\$887,519,977	6.6%	\$832,305,827	12.2%	\$741,748,423	6.4%	\$697,137,963
Fiduciary	70,169,160	-7.2%	75,642,958	8.7%	69,590,791	27.9%	54,410,163	-6.2%	58,015,424
Returns	843,257,223	-6.6%	903,131,210	-1.6%	918,125,942	15.6%	794,565,689	-14.4%	928,106,110
Withholding	5,543,067,192	4.4%	5,307,084,994	4.7%	5,069,725,226	6.5%	4,761,938,963	1.6%	4,684,711,214
College New Job Training	4,450,647	63.0%	2,730,345	-52.9%	5,791,759	-5.8%	6,145,665	54.3%	3,982,404
College Job Retention	5,738,957	-6.6%	6,147,640	-29.7%	8,740,961	11.9%	7,814,694	271.6%	2,103,216
MO Senior Serv Protection		0.0%		0.0%		-100.0%	55,100,000	100.0%	
Subtotal	\$7,331,004,490	2.1%	\$7,182,257,124	4.0%	\$6,904,280,506	7.5%	\$6,421,723,597	0.7%	\$6,374,056,331
Corporation/Franchise									
Declarations	\$290,501,245	-10.2%	\$323,319,351	-10.1%	\$359,501,901	4.3%	\$344,565,989	3.2%	\$334,017,662
Returns	144,599,832	-11.1%	162,689,613	-18.4%	199,278,265	1.7%	196,008,614	2.3%	191,661,332
Subtotal	\$435,101,077	-10.5%	\$486,008,964	-13.0%	\$558,780,166	3.4%	\$540,574,603	2.8%	\$525,678,994
Total Collections	\$7,766,105,567	1.3%	\$7,668,266,088	2.7%	\$7,463,060,672	7.2%	\$6,962,298,200	0.9%	\$6,899,735,325

TAXES ADMINISTERED

INSURANCE TAX

Captive Insurance

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

Special Purpose Life Reinsurance Captive Tax

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

Premium Tax (Foreign)

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

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County and Other Miscellaneous Non-State Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

This is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the tax is to the General Fund. Disposition of penalties is to the State Schools Money Fund.

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar years 2016 and 2017. Disposition of the tax is to the Workers' Compensation Fund.

TAXES ADMINISTERED

Tax Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Captive Insurance	\$1,038,978	26.2%	\$823,062	10.9%	\$742,246	5.8%	\$701,862	5.6%	\$664,878
Special Purpose Life	737,705	-21.1%	935,150	-22.6%	1,207,538	33.1%	907,095	-0.7%	913,410
Premium (Foreign)	278,816,242	13.5%	245,687,869	3.5%	237,443,890	18.0%	201,143,498	6.0%	189,812,584
Premium (Domestic)	9,461,456	3.6%	9,132,530	-5.6%	9,679,029	6.2%	9,115,401	-7.2%	9,818,854
Surplus Lines	33,522,164	11.5%	30,073,590	1.1%	29,757,983	3.5%	28,746,882	9.1%	26,351,441
Workers Compensation	16,720,052	-2.5%	17,156,163	-0.3%	17,199,724	9.5%	15,700,482	11.7%	14,058,446
Total Collections	\$340,296,597	12.0%	\$303,808,364	2.6%	\$296,030,410	15.5%	\$256,315,220	6.1%	\$241,619,613

TAXES ADMINISTERED

LOCAL SALES AND USE TAX

. Local Sales Tax

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

Local Option Use Tax

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

Tax Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Local Sales	\$3,180,806,548	1.0%	\$3,148,525,719	4.5%	\$3,011,735,377	6.5%	\$2,827,584,549	8.9%	\$2,597,046,979
Local Option Use	131,684,433	1.7%	129,469,434	5.8%	122,415,885	-0.2%	122,631,836	8.5%	113,048,650
Total Collections	\$3,312,490,981	1.1%	\$3,277,995,153	4.6%	\$3,134,151,262	6.2%	\$2,950,216,385	8.9%	\$2,710,095,629

TAXES ADMINISTERED

STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

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

In Fiscal Year 2016, pursuant to Section 32.383, RSMo, the Department administered a tax amnesty program September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014. Disposition of all tax payments received as a result of the amnesty program, other than revenues earmarked by the Constitution of Missouri, was to the Tax Amnesty Fund. The Department collected \$7.7 million in general sales tax debts during the amnesty program

General Use Tax

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

Effective July 5, 2013, the general use tax on the storage, use or consumption of motor vehicles, trailers, boats, or outboard motors was eliminated and replaced with a 3 percent sales tax.

Aviation Jet Fuel Sales Tax

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

Conservation Sales and Use Tax

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

Education Sales and Use Tax

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

According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to cities and counties.

TAXES ADMINISTERED

Highway Use Tax

This was a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax was authorized by Section 144.440, RSMo. The tax rate was 4 percent. Disposition of the tax was to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds were the State Road Fund (75 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributed its portion to cities and counties. Effective July 5, 2013, the highway use tax was repealed and replaced with a sales tax pursuant to Section 144.020, RSMo.

Parks, Soils, and Water Sales and Use Tax

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

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Sections 144.020 and 144.070, RSMo. The tax rate is 3 percent. Pursuant to Section 144.455, RSMo, disposition of the tax is 50 percent to the State Road Bond Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Tax Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
General	\$2,143,504,272	1.7%	\$2,107,381,357	4.8%	\$2,011,257,913	2.3%	\$1,965,845,886	3.7%	\$1,895,024,076
Aviation Jet Fuel	3,889,020	-16.6%	4,663,184	-3.3%	4,823,355	-25.3%	6,457,784	15.0%	5,617,509
Conservation									
State Sales and Use	102,996,364	0.9%	102,097,522	4.4%	97,798,674	2.8%	95,152,940	4.0%	91,469,530
Motor Vehicle Sales	14,081,049	5.6%	13,332,253	4.7%	12,730,067	6.8%	11,923,500	7.8%	11,062,732
Education									
State Sales and Use	820,358,756	0.9%	813,272,590	4.4%	779,014,297	2.8%	758,001,981	4.0%	728,820,622
Motor Vehicle Sales	112,644,892	5.7%	106,533,618	4.5%	101,940,535	9.1%	93,448,240	33.8%	69,850,666
Highway Use	28,605	-65.2%	82,158	-55.5%	184,728	-97.8%	8,548,383	-88.7%	75,979,910
Parks and Soil									
State Sales and Use	82,397,097	0.9%	81,677,197	4.4%	78,239,083	2.8%	76,121,334	4.0%	73,173,035
Motor Vehicle Sales	11,264,853	5.6%	10,665,814	4.7%	10,184,069	6.8%	9,538,815	7.8%	8,850,198
Vehicle	368,581,523	5.6%	349,138,491	4.5%	334,142,239	8.9%	306,876,852	31.8%	232,776,016
Total Collections	\$3,659,746,431	2.0%	\$3,588,844,184	4.6%	\$3,430,314,960	3.0%	\$3,331,915,715	4.4%	\$3,192,624,294

TAXES ADMINISTERED

OTHER TAXES

County Private Car Tax

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

Estate Tax

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

Gaming Gross Receipts Tax

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

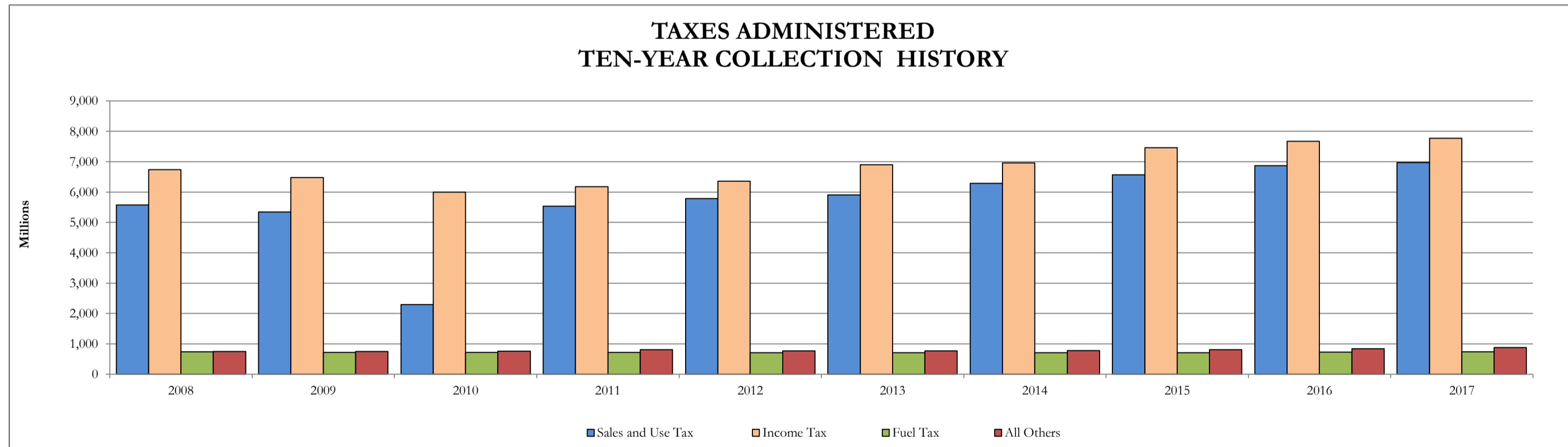
Property Tax

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

Tax Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
County Private Car	\$4,669,897	4.1%	\$4,487,098	11.1%	\$4,039,511	3.7%	\$3,894,774	4.0%	\$3,745,810
Estate	55,785	-0.7%	56,183	-39.1%	92,215	-28.9%	129,700	-25.8%	174,751
Gaming Receipts	360,306,716	0.3%	359,271,836	1.7%	353,416,943	0.4%	352,107,284	-3.7%	365,507,027
Property	31,614,445	2.4%	30,864,610	2.1%	30,242,239	1.8%	29,702,194	-0.6%	29,873,438
Total Collections	\$396,646,843	0.5%	\$394,679,727	1.8%	\$387,790,908	0.5%	\$385,833,952	-3.4%	\$399,301,026

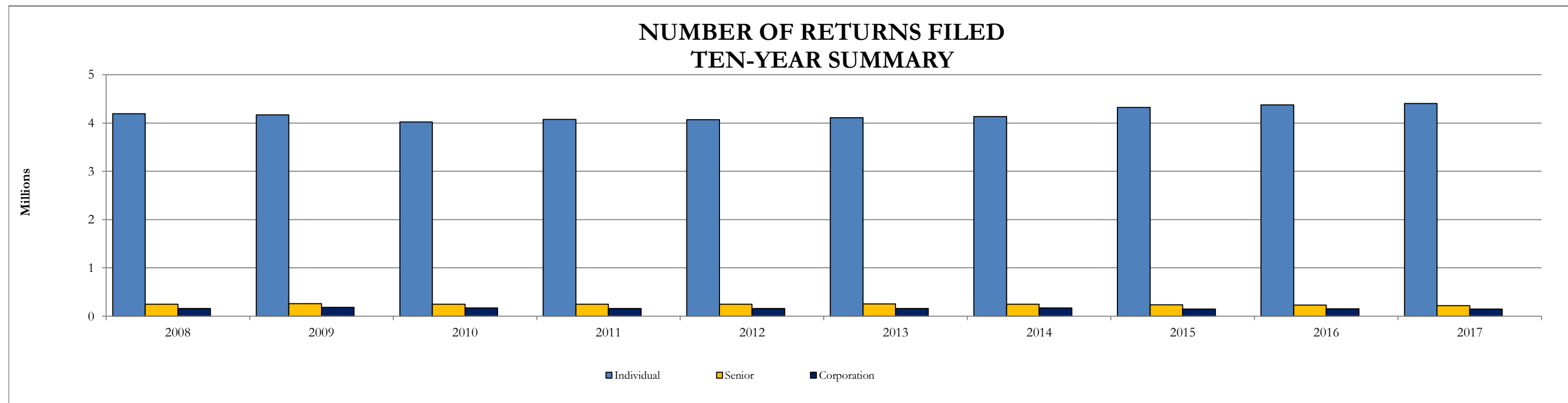
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2008 - 2017)**

TAX	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Cigarette Tax	\$ 105,607,384	108,717,273	104,720,458	104,768,227	109,215,009	110,493,484	111,247,469	111,871,656	114,013,090	115,710,925
Financial Institutions Tax	39,172,677	29,826,447	24,813,508	29,391,617	22,370,109	17,863,494	28,765,582	11,006,515	7,301,231	13,571,410
Fuel Tax	734,940,610	726,175,748	705,045,943	705,185,594	708,516,232	708,359,017	719,655,115	720,777,387	717,026,190	742,177,802
Income Tax	7,766,105,567	7,668,266,088	7,463,060,672	6,962,298,200	6,899,735,325	6,354,025,788	6,179,208,464	5,997,433,014	6,477,641,980	6,732,576,614
Insurance Tax	340,296,597	303,808,364	296,030,410	256,315,220	241,619,613	235,249,256	253,051,198	233,637,079	244,499,360	255,299,419
Local Sales and Use Tax	3,312,490,981	3,277,995,153	3,134,151,262	2,950,216,385	2,710,095,629	2,657,636,085	2,522,963,192	2,298,017,458	2,284,307,264	2,311,806,597
State Sales and Use Tax	3,659,746,431	3,588,844,184	3,430,314,960	3,331,915,715	3,192,624,294	3,131,793,823	3,007,369,328	2,951,026,637	3,061,095,719	3,266,917,096
Other Taxes	396,646,843	394,679,727	387,790,908	385,833,952	399,301,026	407,944,348	414,456,903	405,695,473	388,052,409	362,295,945
Total Tax Collections	\$ <u>16,355,007,090</u>	<u>16,098,312,984</u>	<u>15,545,928,121</u>	<u>14,725,924,910</u>	<u>14,283,477,237</u>	<u>13,623,365,295</u>	<u>13,236,717,251</u>	<u>12,729,465,219</u>	<u>13,293,937,243</u>	<u>13,800,305,897</u>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2008 - 2017)**

TRANSACTION TYPE	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,002,736	3,038,443	3,000,047	2,847,607	2,876,214	2,894,584	2,917,023	2,876,787	3,019,358	3,080,945
Amount of Refunds	\$1,032,823,169	\$997,852,627	\$914,513,639	\$932,439,876	\$863,219,886	\$915,301,718	\$967,937,693	\$1,029,825,212	\$1,038,077,358	\$885,277,959
WITHHOLDING:										
Number Filed	1,349,958	1,284,988	1,268,555	1,232,506	1,182,885	1,119,822	1,104,848	1,095,225	1,100,579	1,057,508
Amount of Refunds	\$38,303,088	\$25,709,157	\$22,024,743	\$8,806,486	\$10,640,061	\$11,151,221	\$11,290,324	\$10,833,308	\$12,500,266	\$8,873,329
FIDUCIARY:										
Number Filed	51,863	53,780	52,874	55,419	50,587	51,269	49,391	49,432	49,764	54,648
Amount of Refunds	\$9,560,298	\$8,955,538	\$6,798,683	\$7,714,077	\$5,581,977	\$4,350,753	\$13,430,811	\$9,579,927	\$8,619,490	\$5,911,391
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	220,654	232,734	237,149	249,751	255,550	246,592	246,227	249,450	259,876	246,713
Amount of Refunds	\$100,851,062	\$106,926,350	\$104,810,266	\$101,561,121	\$113,962,551	\$117,603,638	\$114,887,118	\$118,594,589	\$118,573,853	\$100,164,994
CORPORATION RETURNS:										
Number Filed	146,482	155,339	148,798	171,263	157,939	160,203	157,378	173,748	183,792	157,819
Amount of Refunds	\$158,937,587	\$181,455,603	\$120,493,356	\$142,742,119	\$108,716,882	\$157,036,757	\$149,583,660	\$212,910,795	\$164,040,814	\$150,611,603
TOTAL (Memorandum Only):										
Number Filed (all types)	4,771,693	4,765,284	4,707,423	4,556,546	4,523,175	4,472,470	4,474,867	4,444,642	4,613,369	4,597,633
Amount of Refunds (all types)	\$1,340,475,204	\$1,320,899,275	\$1,168,640,687	\$1,193,263,679	\$1,102,121,357	\$1,205,444,087	\$1,257,129,606	\$1,381,743,831	\$1,341,811,781	\$1,150,839,276



Missouri Department of Revenue

Fees Administered

Fiscal Year Ended June 30, 2017

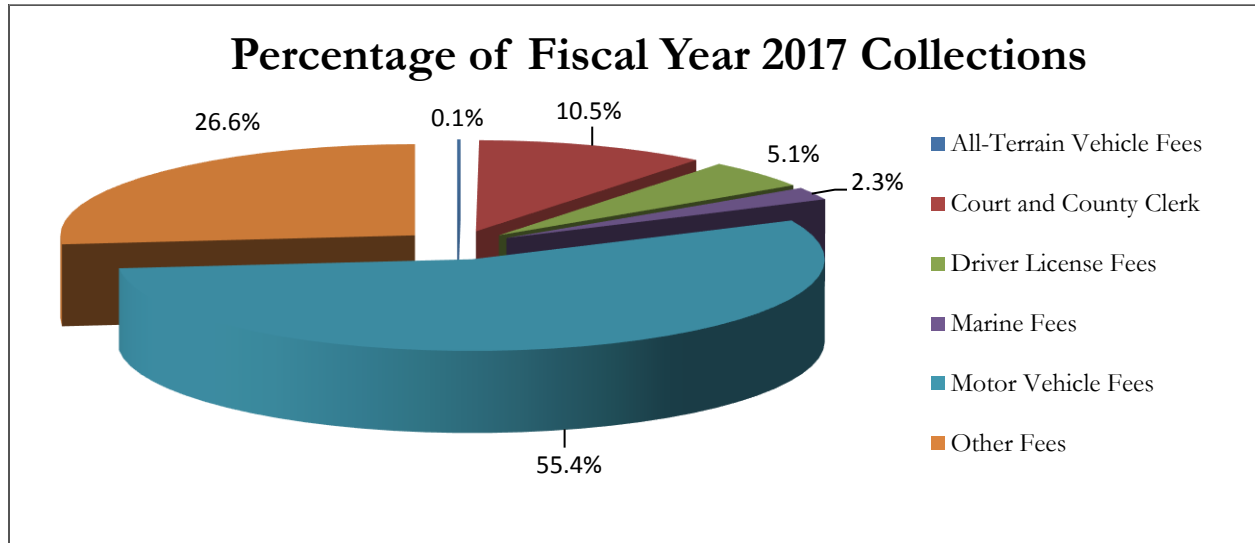
The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2017 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

	FY17 Amount Collected	FY16 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$571,586	\$591,169	-3.3 %
Court and County Clerk and Recorder Fees	40,769,542	42,353,967	-3.7
Driver License Fees	19,523,711	21,095,764	-7.5
Marine Fees	8,751,039	9,068,256	-3.5
Motor Vehicle Fees	214,198,667	212,296,977	0.9
Other Fees	102,685,085	106,163,606	-3.3
Total Collections	\$386,499,630	\$391,569,739	-1.3 %



FEES ADMINISTERED

ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

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

Registration/Decal Fee

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

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

Miscellaneous Fees/Penalties

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

Fee Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Certificate of Title	\$105,853	-8.4%	\$115,509	-5.7%	\$122,429	1.4%	\$120,764	-3.0%	\$124,492
Registration/Decal	213,477	-8.1%	232,324	-3.0%	239,451	-4.6%	250,919	-3.1%	258,974
Misc/Penalties	252,256	3.7%	243,336	-2.7%	250,089	-6.1%	266,438	-2.9%	274,312
Total Collections	\$571,586	-3.3%	\$591,169	-3.4%	\$611,969	-4.1%	\$638,121	-3.0%	\$657,778

Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 27 because a break-out is not available.

FEES ADMINISTERED

COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

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

Brain Injury Fee

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

Circuit Clerk Fee

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

Court Automation Fee

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

Crime Victims' Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Fund Descriptions, pages 94 and 101, for the respective authorizations and assessment amounts.

Deputy Sheriff Salary Supplementation

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

DNA Post Conviction

This is a fee collected by court clerks when a person in the custody of the Department of Corrections claiming that forensic DNA testing will demonstrate the person's innocence files a post-conviction motion in the sentencing court seeking such testing. The fee is authorized by Section 547.035, RSMo. Disposition of the fee is to the General Fund.

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.

FEES ADMINISTERED

Domestic Relations Resolution Fee

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

Drug Test Lab Surcharge

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

Independent Living Center Fee

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

Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

Missouri CASA (Court Appointed Special Advocate) Fee

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

MODEX Fee

This is a fee collected by sheriffs, county marshals, or other officers for services rendered in criminal cases and in all proceedings for contempt or attachment. The fee is authorized by Section 488.5320, RSMo. Disposition of the fee is 50 percent to the Inmate Prisoner Detainee Security Fund and 50 percent to the MODEX Fund if the case is disposed of by a violations bureau. If the county or municipal subdivision has not established an inmate security fund, the MODEX Fund receives 100 percent of the fees.

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.

FEES ADMINISTERED

Recorders Fees

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

- The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.
- The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Land Survey Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document and disburses the funds to qualifying counties. The collecting county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

School Building Revolving Forfeitures

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

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

Fee Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Associate/Probate	\$1,578,389	-7.2%	\$1,701,119	1.1%	\$1,681,867	-7.6%	\$1,819,351	-2.9%	\$1,873,831
Brain Injury	607,900	-3.3%	628,587	-3.8%	653,662	-8.8%	716,851	-3.6%	743,967
Circuit Clerk	9,864,739	-0.5%	9,915,549	-14.2%	11,560,490	14.0%	10,143,712	-6.0%	10,789,293
Court Automation	4,312,542	-2.4%	4,417,241	-2.1%	4,514,176	-3.1%	4,657,527	-5.7%	4,938,423
Crime Victims'	7,653,867	-10.4%	8,539,838	-16.3%	10,197,933	-3.8%	10,605,814	-2.0%	10,824,126
Deputy Sheriff	2,643,369	-10.8%	2,962,633	-9.4%	3,270,133	-9.3%	3,603,760	-11.9%	4,090,529
DNA Post Conviction Test	300	100.0%		-100.0%	171	100.0%			
DNA Profiling	1,169,311	-4.5%	1,224,606	-4.3%	1,279,702	-3.3%	1,323,673	-0.5%	1,329,950
Domestic Relations	209,445	-1.4%	212,424	0.9%	210,476	0.3%	209,775	-4.3%	219,305
Drug Lab Test	346,075	-0.4%	347,398	-18.6%	426,708	-0.3%	427,964	2.8%	416,339
Independent Living Center	304,453	-3.1%	314,325	-4.8%	330,166	-7.8%	358,047	-3.8%	372,255
Merchant License	2,120	-25.7%	2,852	-5.6%	3,020	-70.2%	10,133	175.1%	3,684
Missouri CASA	73,666	-3.4%	76,283	0.4%	75,947	1.0%	75,204	-3.5%	77,906
MODEX	691,240	-6.8%	741,393	3.3%	717,367	27.4%	562,973	100.0%	
Motorcycle	304,355	-3.1%	314,129	-4.0%	327,337	-8.8%	358,910	-3.5%	372,040
Prosecuting Attorney	258,823	-8.7%	283,481	-16.7%	340,379	-11.0%	382,353	-17.0%	460,656
Putative Father	141,934	4.8%	135,477	9.8%	123,363	0.7%	122,537	-0.4%	123,090
Recorders	8,910,542	3.6%	8,597,142	3.4%	8,314,148	-3.4%	8,607,793	-14.1%	10,024,229
School Building	1,087,170	-17.1%	1,311,730	10.4%	1,187,781	-0.9%	1,198,351	5.5%	1,136,326
Spinal Cord Injury	609,302	-2.9%	627,760	-4.1%	654,691	-8.7%	717,329	-3.6%	744,090
Total Collections	\$40,769,542	-3.7%	\$42,353,967	-7.7%	\$45,869,517	-0.1%	\$45,902,057	-5.4%	\$48,540,039

FEES ADMINISTERED

DRIVER LICENSE FEES

Blindness Education, Screening, and Treatment Contribution

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

Commercial Driver License (CDL) Road/Written Test Fee

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

Driver License Issuance and Renewal Fees

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

Identification Card (ID) Fee

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

Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Sections 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate permit is to the General Fund.

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.

FEES ADMINISTERED

Processing Fee

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

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Miscellaneous Fees

These are various fees including bad check overpays and service charges, third party tester fees, boater ID indicator fees, and excess fees. Disposition of the fees is to the General Fund, and highway related fees to the State Highways and Transportation Department Fund, and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Fee Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Blindness Education	\$77,012	4.8%	\$73,468	-2.9%	\$75,633	-1.9%	\$77,087	-13.9%	\$89,496
CDL Testing	869,125	-3.3%	898,475	1.1%	888,650	9.5%	811,375	2.1%	794,775
Driver Licenses Issued									
Operator (Class F)	10,692,188	-8.4%	11,670,248	-3.8%	12,132,956	18.5%	10,234,694	-7.4%	11,053,125
For Hire (Class E)	2,282,730	-5.5%	2,415,001	-7.1%	2,600,205	21.2%	2,146,025	4.4%	2,056,475
Commercial (Class A, B, C)	2,062,410	-6.7%	2,210,621	-4.9%	2,324,649	0.6%	2,310,393	5.0%	2,199,429
Motorcycle (Class M)	2,315	15.0%	2,013	25.4%	1,605	-3.6%	1,665	32.7%	1,255
Identification Card Fee	1,161,090	-1.0%	1,173,297	3.9%	1,129,164	6.1%	1,064,619	-20.5%	1,339,339
Instruction Permit Fee	254,819	0.0%	254,882	0.4%	253,822	7.4%	236,290	4.5%	226,063
Organ Donor	105,789	1.1%	104,634	-7.5%	113,119	-5.0%	119,051	-11.5%	134,541
Processing Fee	28,125	-10.4%	31,402	-9.5%	34,704	33.6%	25,980	-19.0%	32,080
Reinstatement Fee	1,964,977	-12.1%	2,234,358	-15.8%	2,655,051	1.4%	2,618,955	-0.2%	2,623,744
Miscellaneous	23,131	-15.5%	27,365	-6.0%	29,111	-20.2%	36,482	7.9%	33,812
Total Collections	\$19,523,711	-7.5%	\$21,095,764	-5.1%	\$22,238,669	13.0%	\$19,682,616	-4.4%	\$20,584,134

FEES ADMINISTERED

MARINE FEES

Certificate of Title Fee

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

Processing Fee

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the General Fund.

Registration/Decal Fee

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

Miscellaneous Fees

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

Fee Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Certificate of Title	\$500,156	-0.1%	\$500,788	0.9%	\$496,343	2.8%	\$482,829	1.9%	\$473,599
Processing *	1,361,577	-7.7%	1,475,811	-0.3%	1,480,545	4.7%	1,413,627	3.9%	1,360,784
Registration/Decal	6,714,537	-2.9%	6,916,017	4.4%	6,625,722	3.9%	6,378,966	6.0%	6,016,083
Miscellaneous	174,769	-0.5%	175,640	8.2%	162,303	2.4%	158,423	5.8%	149,736
Total Collections	\$8,751,039	-3.5%	\$9,068,256	3.5%	\$8,764,913	3.9%	\$8,433,845	5.4%	\$8,000,202

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

FEES ADMINISTERED

MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

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

Antiterrorism Contribution

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

Blindness Education, Screening, and Treatment Contribution

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

Breast Cancer Awareness Contribution

This is a \$25 fee imposed by the Missouri Department of Health and Senior Services to vehicle owners applying for a Breast Cancer Awareness specialty plate. The fee is authorized by Section 301.3084, RSMo. Disposition of the fee is to the Missouri Public Health Services Fund.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee (with the exception of duplicate transactions) is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties. Disposition of the duplicates is to the General Fund.

Children's Trust Contribution

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

Duplicate Plate Fee

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

FEES ADMINISTERED

License Transfer Fee

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

Motor Vehicle Maintenance Trip Permit Fee

This is a \$5 fee imposed for the issuance of a temporary maintenance permit as a supplement to a local commercial license allowing operation of an empty vehicle to or from a place of repair or maintenance for a ten-day period. The fee is authorized by Section 301.175 RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Organ Donor Contribution

This is a voluntary contribution to promote the Organ Donor Program. Applicants registering a motor vehicle or trailer may make a donation at the time of issuance or renewal. The donation is authorized by Section 302.020, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Plate Reservation Fee

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

Processing Fee

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

Registration Fee

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

A twenty-five cent railroad crossing safety fee is imposed on the owner of a motor vehicle upon registration or renewal of a motor vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

FEES ADMINISTERED

Renewal Penalty Fee

This is a penalty fee of \$5 and is to be paid on all delinquent registrations. This fee is authorized by Section 301.050, RSMo. Disposition of the original fee is to State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Specialty Plate

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

Title Penalty Fee

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

World War I Memorial Contribution

This is a voluntary contribution to the World War I Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. Applicants applying for a license plate, other than a military license, may make a voluntary contribution of \$1. The donations are authorized by Section 301.3033, RSMo. Disposition of the contribution is to the World War I Memorial Trust Fund.

World War II Memorial Contribution

This was a voluntary contribution to the World War II Memorial Trust Fund. Applicants for a military license plate were given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation was authorized by Section 301.3031, RSMo. Effective August 28, 2013, pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

Miscellaneous Fees

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

FEES ADMINISTERED

Fee Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Alt. Fuel Decal	\$420,108	25.5%	\$334,622	-9.8%	\$371,161	17.4%	\$316,157	26.2%	\$250,459
Antiterrorism	4,110	8.0%	3,807	-5.4%	4,025	-3.2%	4,156	-5.4%	4,393
Blindness Education	94,547	-12.4%	107,926	-2.8%	111,039	-19.6%	138,053	-27.6%	190,710
Breast Cancer Awareness	16,691	-8.5%	18,240	-8.0%	19,825	26.8%	15,641	169.6%	5,802
Certificate of Title	17,086,648	0.4%	17,015,489	2.9%	16,528,154	2.3%	16,150,041	2.2%	15,801,558
Children's Trust	135,250	-2.9%	139,238	-8.8%	152,756	4.0%	146,870	-10.9%	164,906
Duplicate Plate	256,730	-0.9%	259,168	1.8%	254,602	-9.1%	280,199	-27.9%	388,813
License Transfer	598,260	-2.4%	612,729	-0.1%	613,423	1.4%	605,052	1.2%	597,738
MV Trip Permit	508,098	-8.7%	556,216	5.3%	528,407	9.7%	481,535	-15.2%	568,083
Organ Donor	124,587	-8.3%	135,819	-9.8%	150,525	-17.6%	182,584	-23.6%	238,986
Plate Reservation	2,595,702	2.7%	2,528,294	-0.3%	2,534,763	7.3%	2,362,552	-3.1%	2,438,732
Processing Fee	1,680,716	-5.8%	1,784,202	4.0%	1,715,637	1.0%	1,699,002	2.0%	1,665,078
Registration	168,575,230	0.8%	167,213,401	4.8%	159,483,165	1.9%	156,473,849	1.3%	154,524,093
Renewal Penalty	2,498,159	1.7%	2,455,985	-0.4%	2,467,036	-1.8%	2,513,377	0.8%	2,494,512
Specialty Plate	10,500	-31.7%	15,375	6050.0%	250	-97.5%	10,125	-50.0%	20,250
Title Penalty	18,000,353	2.4%	17,575,160	4.2%	16,868,945	1.3%	16,657,523	7.6%	15,475,939
World War I	110,382	-4.1%	115,044	10.3%	104,307	10.6%	94,337	100.0%	
World War II	(12)	-105.8%	208	-80.0%	1,039	-88.6%	9,075	-80.1%	45,670
Miscellaneous	1,482,608	4.0%	1,426,054	4.4%	1,366,511	-0.3%	1,370,625	-2.9%	1,410,894
Total Collections	\$214,198,667	0.9%	\$212,296,977	4.4%	\$203,275,570	1.9%	\$199,510,753	1.6%	\$196,286,616

FEES ADMINISTERED

OTHER FEES

Battery Fee

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee (less 6 percent retained by the seller) is 96 percent to the Hazardous Waste Fund and 4 percent to the General Fund.

Criminal Records Check Fee

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

Contract Office Penalties

This is a fee the Department of Revenue assesses contract offices for violations to contract provisions. Disposition of the fee is to the General Fund.

Contract Office Return to State

This is an optional donation the Department of Revenue receives from contract offices. A contract office may return a portion of the processing fees it charges citizens for processing motor vehicle and driver license transactions. The contractor stipulates the amount it will return to the state in its bid response. Disposition of the fee is to the General Fund.

Excess Traffic Fines

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

Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

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.

FEES ADMINISTERED

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.

Publication/Record Search Fee

This is a fee charged for the issuance of state publications or providing access to or furnishing copies of a public record. The fee is authorized by Sections 32.067 and 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

Rural Electric Cooperative Fee

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

Storage Tank Fee

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

Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee (less 6 percent that is retained by the seller) is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

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.

FEES ADMINISTERED

Fee Type	FY2017	Percent of Change	FY2016	Percent of Change	FY2015	Percent of Change	FY2014	Percent of Change	FY2013
Battery	\$771,710	8.9%	\$708,608	-0.5%	\$711,939	-7.4%	\$768,725	8.8%	\$706,689
Criminal Record	11,774	8.1%	10,888	-28.5%	15,238	-86.0%	108,482	19.8%	90,516
Contract Office Penalties	31,055	9.2%	28,445	-5.0%	29,935	97.7%	15,138	2.2%	14,815
Contract Office Return to State	1,301,660	-17.3%	1,573,186	17.7%	1,336,304	10.6%	1,208,003	1.0%	1,196,529
Excess Traffic Fines	144,560	125.3%	64,151	-83.6%	390,741	100.0%		-100.0%	107
Gaming	81,655,898	-4.0%	85,047,328	-3.1%	87,810,521	-2.7%	90,260,129	-7.5%	97,593,756
MV Commission	1,220,948	1.5%	1,202,779	17.9%	1,020,435	5.5%	967,605	-3.4%	1,001,680
Petroleum	2,598,663	7.5%	2,417,687	3.1%	2,344,403	-0.8%	2,362,714	0.1%	2,360,750
Publication/Record Searches	890,220	-24.3%	1,175,718	-10.4%	1,312,861	-5.7%	1,392,048	2.6%	1,356,194
Rural Electric	490	4.3%	470	-4.1%	490	-3.9%	510	10.9%	460
Storage Tank	11,633,855	0.6%	11,567,440	3.3%	11,195,303	-0.4%	11,239,640	0.1%	11,227,662
Tire	2,397,052	2.5%	2,339,106	2.8%	2,276,404	4.5%	2,179,408	5.1%	2,074,495
Tobacco	27,200	-2.2%	27,800	1.8%	27,300	1.1%	27,000	-0.4%	27,100
Total Collections	\$102,685,085	-3.3%	\$106,163,606	-2.1%	\$108,471,874	-1.9%	\$110,529,402	-6.1%	\$117,650,753

**DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2013-2017)**

	Fiscal Year				
	2017	2016	2015	2014	2013
Blindness Education	77,012	73,468	75,633	77,086	89,494
CDL Testing	34,765	35,939	35,546	32,455	31,791
Driver Licenses Issued					
Operator (Class F)	962,837	1,030,419	1,064,487	911,588	977,621
For Hire (Class E)	91,544	94,862	102,746	83,820	80,229
Commercial (Class A, B, C)	59,548	62,968	66,168	65,478	62,533
Motorcycle (Class M)	179	161	125	135	101
Identification Card Fee	193,516	195,550	188,194	183,331	269,904
Instruction Permit Fee	179,448	182,711	179,862	173,198	170,216
Organ Donor	105,789	104,634	114,802	119,050	135,927
Processing Fee	6,117	6,690	7,515	5,893	6,888
Record Inquiries (a)	305,826	304,393	311,240	292,047	304,299
Reinstatement Fee	55,246	65,663	82,869	79,227	77,327
Miscellaneous					
Address Changes	25,518	27,428	26,110	22,952	26,424
CDL Medical Certification (b)	76,517	90,087	71,488	217,939	593
Nondriver ID for Voting (c)	13				
Other	2,308	2,882	2,714	3,162	2,810
Total Driver License Financial Transaction Items	<u><u>2,176,183</u></u>	<u><u>2,277,855</u></u>	<u><u>2,329,499</u></u>	<u><u>2,267,361</u></u>	<u><u>2,236,157</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-4.46%</u></u>	<u><u>-2.22%</u></u>	<u><u>2.74%</u></u>	<u><u>1.40%</u></u>	<u><u>-4.65%</u></u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 34.

(b) The Department of Revenue began accepting commercial driver license medical certifications June 3, 2013.

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

**DEPARTMENT OF REVENUE
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2013-2017)**

	Fiscal Year				
	2017	2016	2015	2014	2013
Alt. Fuel Decal	2,570	1,980	2,199	1,893	1,763
Antiterrorism	110	101	107	119	128
Blindness Education	93,229	106,945	110,128	137,134	189,588
Breast Cancer Awareness	455	506	548	513	199
Certificate of Title	2,255,459	2,271,482	2,230,244	2,216,337	2,179,563
Children's Trust	3,310	3,398	3,766	3,670	4,102
Duplicate Plate	60,535	58,870	53,276	56,709	51,546
License Transfer	300,511	307,666	307,941	303,778	299,773
MV Trip Permit	69,810	73,957	71,918	69,485	60,865
Organ Donor	116,221	129,099	142,910	176,204	232,530
Plate Reservation	172,997	168,558	168,980	158,179	163,840
Processing Fee	494,561	545,402	532,064	535,977	525,508
Record Inquiries (a)	696,981	651,615	573,673	517,442	466,068
Registration	5,657,519	5,718,648	5,574,470	5,475,507	5,416,441
Renewal Penalty	494,333	484,577	486,085	493,286	488,711
Specialty Plate	6	6	2	3	6
Title Penalty	276,053	273,803	258,300	247,380	231,718
World War I	87,559	95,955	91,181	85,640	
World War II	(2)	26	114	912	4,598
Miscellaneous	607,113	484,453	482,273	570,415	610,716
Total Motor Vehicle Financial Transaction Items	<u>11,389,330</u>	<u>11,377,047</u>	<u>11,090,179</u>	<u>11,050,583</u>	<u>10,927,663</u>
Percent Increase/Decrease from Prior Year	<u>0.11%</u>	<u>2.59%</u>	<u>0.36%</u>	<u>1.12%</u>	<u>3.10%</u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 34.

**DEPARTMENT OF REVENUE
MARINE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2013-2017)**

	Fiscal Year				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Certificate of Title	75,052	75,398	73,510	72,556	70,845
Processing Fee	543,361	589,207	589,768	563,970	544,542
Registration/Decal	122,131	124,949	122,953	122,347	119,182
Miscellaneous	8,591	8,587	8,082	7,888	7,509
Total Marine Financial Transaction Items	<u><u>749,135</u></u>	<u><u>798,141</u></u>	<u><u>794,313</u></u>	<u><u>766,761</u></u>	<u><u>742,078</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-6.14%</u></u>	<u><u>0.48%</u></u>	<u><u>3.59%</u></u>	<u><u>3.33%</u></u>	<u><u>-0.64%</u></u>

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2013-2017)**

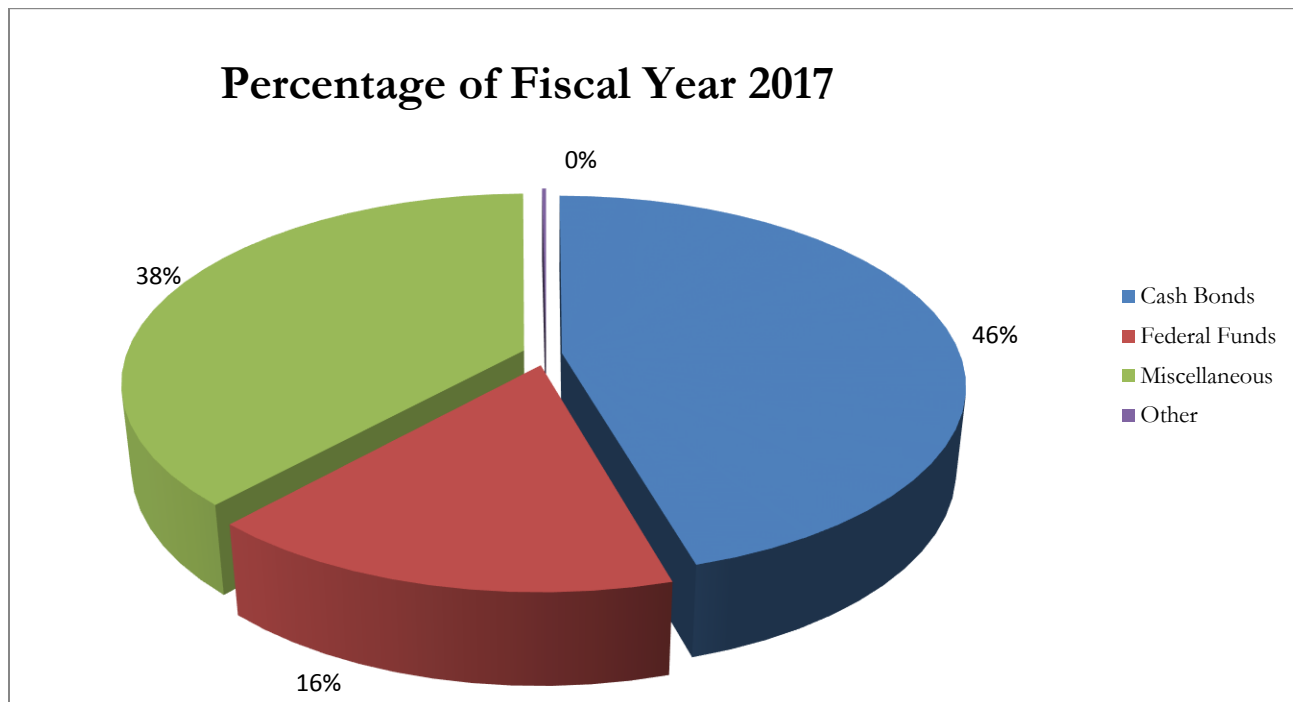
	Fiscal Year				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Certificate of Title	12,417	13,588	14,405	14,210	14,639
Registration/Decal	20,842	22,679	23,415	24,458	25,284
Miscellaneous/Penalties	3,115	3,159	3,217	3,254	2,882
Total All-Terrain Vehicle Financial Transaction Items	<u><u>36,374</u></u>	<u><u>39,426</u></u>	<u><u>41,037</u></u>	<u><u>41,922</u></u>	<u><u>42,805</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-7.74%</u></u>	<u><u>-3.93%</u></u>	<u><u>-2.11%</u></u>	<u><u>-2.06%</u></u>	<u><u>-7.60%</u></u>

OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

	FY17 Amount Collected	FY16 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$6,796,212	\$8,020,417	-15.3 %
Federal Funds	2,424,443	2,667,353	-9.1
Interest	586	1,322	-55.7
Recycling Receipts	402	689	-41.7
Refunds/Rebates	6,637	6,856	-3.2
Unclaimed Property	20,722	55,811	-62.9
All Other Miscellaneous Receipts	5,673,891	4,717,618	20.3
Total Other Receipts	\$14,922,893	\$15,470,066	-3.5 %

*All Other Miscellaneous Receipts includes cancelled checks of \$4.7 million and \$4.2 million in Fiscal Years 2017 and 2016 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2017

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 2017**

Description	Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	Compliance Clearing	County and Other Miscellaneous	Dept of Agriculture Non-State	Excess Traffic Fines	Family Support Trust
Collections							
Collections	\$ 3,358,901	47,497,909	23,891,169	6,998,864	24,824,230	144,560	3,055,757,482
Interest	7,534	1,717	8,840	58,721	4,808	50	3,207
Total Collections	\$ 3,366,435	47,499,626	23,900,009	7,057,585	24,829,038	144,610	3,055,760,689
Disbursements							
Political Subdivisions	\$	5,160,704		8,177,374	25,111,901	208,711	
General Revenue	2,652,048	52,128	8,400,675	46,543			
Other State Funds	579,399	42,296,562		27,647			
Refunds to Taxpayers		7,953		101,456	186,521		
Transfers to Other Non-State Funds			13,051,508				
Protested Taxes and Interest							
Other Entities							3,055,017,263
Total Disbursements	\$ 3,231,447	47,517,347	21,452,183	8,353,020	25,298,422	208,711	3,055,017,263
Collections Over (Under) Disbursements	\$ 134,988	(17,721)	2,447,826	(1,295,435)	(469,384)	(64,101)	743,426
Beginning Balance July 1, 2007	1,932,896	890,679	1,485,487	7,993,494	1,983,089	64,155	16,058,286
Ending Total Assets	\$ 2,067,884	872,958	3,933,313	6,698,059	1,513,705	54	16,801,712

Description	Financial Institution Tax	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Riverboat Gaming Taxes and Fees	Sales and Use Nonstate Tax	Total
Collections						
Collections	\$ 51,936,331	271,785,530	1,085,546,485	441,962,614	3,375,123,105	8,388,827,180
Interest	166,521	49,839	98,983	14,492	875,303	1,290,015
Total Collections	\$ 52,102,852	271,835,369	1,085,645,468	441,977,106	3,375,998,408	8,390,117,195
Disbursements						
Political Subdivisions	\$ 41,904,305	274,347,947		77,846,925	3,232,690,160	3,665,448,027
General Revenue	2,389,083		27,336,066		31,384,356	72,260,899
Other State Funds			634,049,832	365,088,305		1,042,041,745
Refunds to Taxpayers	3,413,609	1,603	2,664,200		6,302	6,381,644
Transfers to Other Non-State Funds			424,436,203			437,487,711
Protested Taxes and Interest					487,898	487,898
Other Entities						3,055,017,263
Total Disbursements	\$ 47,706,997	274,349,550	1,088,486,301	442,935,230	3,264,568,716	8,279,125,187
Collections Over (Under) Disbursements	\$ 4,395,855	(2,514,181)	(2,840,833)	(958,124)	111,429,692	110,992,008
Beginning Balance July 1, 2007	51,591,563	28,074,826	26,965,372	7,809,065	321,144,744	465,993,656
Ending Total Assets	\$ 55,987,418	25,560,645	24,124,539	6,850,941	432,574,436	576,985,664

The MoDOT Nonstate Fund and Trustee Earnings Tax Account are included in the Non-Appropriated Funds Sources and Application on pages 115 and 113 respectively.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2017

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, 2017**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)
Adair County	\$	12,132			194,719	678,598	3,210,957	373,740		46,321	4,516,467
Andrew County		12,345			1,115	756,513	1,796,315	217,256		46,648	2,830,193
Atchison County		29,281			3,964	637,860	1,185,159	309,886		51,694	2,217,844
Audrain County		83,583			40,158	904,835	5,198,556			44,638	6,271,770
Barry County		47,058			19,910	1,382,378	6,214,079				7,663,426
Barton County		76,091			129	717,490	1,063,630			50,203	1,907,544
Bates County		77,405			4,500	978,680	1,362,960	144,156		46,975	2,614,676
Benton County					3,087	836,121	2,592,137	139,147		40,378	3,610,870
Bollinger County					24	593,977	1,110,954	63,953		48,763	1,817,671
Boone County		21,363	17,392		429,605	1,767,371	48,893,099				51,128,830
Buchanan County		42,123			387,276	632,253	19,493,984	2,039,537		22,909	22,618,082
Butler County		54,728			27,901	1,265,250	6,486,615			35,470	7,869,964
Caldwell County		54,172			18,401	600,816	1,103,119	193,344		50,143	2,019,994
Callaway County					27,611	1,670,320	3,763,666	336,304		30,805	5,828,706
Camden County		4,853		12,576	48,201	3,001,828	10,851,734	472,411		835	14,392,437
Cape Girardeau County		47,520			285,358	1,081,401	14,275,551	958,037		13,831	16,661,698
Carroll County		113,172			25,696	862,786	890,009	147,541			2,039,204
Carter County					41,810	350,656	788,099			51,682	1,232,246
Cass County		74,707		51,411	135,656	1,438,682	21,760,464	3,205,279			26,666,200
Cedar County					14,194	636,445	1,393,551			46,966	2,091,156
Chariton County		63,096			7,448	785,166	1,219,016	155,227			2,229,953
Christian County		9,326			50,274	1,520,693	11,978,435			2,107	13,560,836
Clark County		36,785			10,950	538,788	1,410,395			50,569	2,047,487
Clay County		149,768		5,546	873,568	944,357	30,269,062	4,099,609			36,341,910
Clinton County					14,852	712,838	1,064,749	130,960			1,923,399
Cole County		45,934	1,146,847		503,494	1,194,202	18,507,837	1,396,024		20,284	22,814,622
Cooper County		46,916			35,914	597,942	3,313,372	259,002		46,015	4,299,162
Crawford County		73,215			35,463	730,261	3,823,730			43,252	4,705,921
Dade County		34,820			3,981	582,178	890,451	80,206		50,218	1,641,854
Dallas County					47,610	739,021	2,660,702			46,783	3,494,116
Daviess County		12,404			20,813	724,973	1,005,188	90,028		49,489	1,902,895
DeKalb County			2,986		29,443	678,186	1,462,157	152,583		50,428	2,375,783
Dent County					10,037	680,866	2,023,563			48,043	2,762,508
Douglas County					2,777	744,100	1,009,558			48,055	1,804,490
Dunklin County		20,440			115,386	860,703	2,856,992	218,208		43,816	4,115,545

See pages 43 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2017**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)
(continued from previous page)											
Franklin County	\$	88,341			190,163	2,288,638	21,623,979				24,191,120
Gasconade County		18,677			31,127	594,999	2,578,686				3,223,488
Gentry County					39,663	538,776	526,200	41,314			1,145,953
Greene County		107,053	246,091		1,066,954	3,724,547	64,081,565				69,226,210
Grundy County		48,538			20,561	478,715	1,402,839				1,950,653
Harrison County					20,737	786,684	1,494,003	87,512			2,388,937
Henry County		22,097			21,270	832,788	3,903,573	261,237		43,612	5,084,577
Hickory County					32,825	494,787	1,015,720			48,412	1,591,744
Holt County		55,556			7,677	517,192	908,385	230,334			1,719,145
Howard County		16,807			61,834	421,270	1,598,920	114,145			2,212,976
Howell County		50,006			18,739	1,251,229	4,705,754			39,004	6,064,731
Iron County		51,023			9,109	421,080	855,893			50,362	1,387,468
Jackson County	2,078,483	176,576	115,516		3,546,861	1,058,190	115,324,553				122,300,179
Jasper County		108,438			218,358	1,480,781	19,676,638				21,484,215
Jefferson County		83,571			520,671	4,409,382	38,588,054				43,601,678
Johnson County		42,324			49,326	1,457,770	11,314,953	891,853		32,110	13,788,336
Knox County		20,866			69,365	500,133	684,610	87,556		52,504	1,415,035
Laclede County		42,289			53,135	895,880	5,202,388			39,136	6,232,828
Lafayette County		91,099			31,902	870,609	4,201,695	464,438		40,111	5,699,854
Lawrence County		69,369			36,656	1,102,763	3,414,176	258,430		37,942	4,919,336
Lewis County		25,589			84,696	487,152	1,696,575	394,927		50,479	2,739,418
Lincoln County		24,760		64,714	173,991	1,203,367	9,146,481			20,401	10,633,715
Linn County		40,726			20,451	665,252	1,980,785	127,736		49,042	2,883,992
Livingston County		42,774			148,457	609,665	1,597,780	113,954		49,756	2,562,387
Macon County		83,110			80,731	865,836	2,705,477	280,631		47,947	4,063,733
Madison County					6,696	362,167	2,274,249			48,604	2,691,716
Maries County					57,173	479,608	920,621	74,001			1,531,402
Marion County		61,723			61,011	620,145	5,606,120	536,901		43,009	6,928,909
McDonald County		24,819			14,035	787,280	5,224,661			45,280	6,096,075
Mercer County		25,565				426,297	670,954	82,721			1,205,537
Miller County					5,807	904,017	3,944,893	211,837		40,471	5,107,025
Mississippi County					9,357	429,190	1,731,106			49,300	2,218,953
Moniteau County		45,638			8,369	581,503	1,183,923	101,479			1,920,913
Monroe County		54,006			13,026	695,245	575,690	63,392		49,372	1,450,732
Montgomery County		31,282			215	606,249	2,342,387			48,829	3,028,962

See pages 43 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2017**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)
(continued from previous page)											
Morgan County	\$	7,859			62,630	1,341,241	2,512,358	118,874		36,745	4,079,708
New Madrid County		71,629			65,671	866,851	4,465,340			46,720	5,516,212
Newton County		77,807			37,540	1,296,893	8,509,444			28,045	9,949,729
Nodaway County					39,432	1,183,576	3,467,372	404,500		45,583	5,140,462
Oregon County		16,901			4,627	555,386	1,336,516			50,035	1,963,466
Osage County		28,157			195	610,811	1,951,026	226,401		47,590	2,864,180
Ozark County					107	716,273	1,248,945				1,965,326
Pemiscot County		42,360			139	620,386	3,391,960			49,060	4,103,905
Perry County		41,756			28,712	650,851	4,861,467	381,363		44,284	6,008,433
Pettis County		30,713			75,762	1,146,423	5,841,004	425,661		37,417	7,556,981
Phelps County		37,495			102,208	942,681	6,249,912			37,789	7,370,085
Pike County		71,629			85,061	634,923	3,543,998			46,831	4,382,441
Platte County		46,597			322,330	1,627,837	24,586,233	4,097,806		493	30,681,296
Polk County					9,934	956,743	4,364,640			38,968	5,370,285
Pulaski County		39,200			48,702	914,660	3,984,712				4,987,273
Putnam County		17,753			11	557,991	866,860	48,724		51,346	1,542,686
Ralls County		33,246			17,177	606,463	2,396,909	376,801			3,430,596
Randolph County		72,339			63,325	874,395	3,433,995	339,977		43,492	4,827,523
Ray County		112,273			15,441	814,983	2,571,977	246,838		43,567	3,805,079
Reynolds County					44	841,608	629,420			51,763	1,522,835
Ripley County					32,298	473,907	1,637,173			48,313	2,191,691
St. Charles County		71,535	1,527		1,334,797	3,988,640	96,379,099	8,614,424			110,390,021
St. Clair County		7,113			30,727	658,513	330,081			49,546	1,075,979
St. Francois County		45,804		7,891	145,944	870,661	12,540,899			22,027	13,633,226
St. Louis County	850,732	145,791	751,012	66,573	15,821,859	11,630,493	507,631,726		10,501,672		547,399,858
Ste. Genevieve County		60,090			21,301	772,585	3,602,818			43,843	4,500,637
Saline County		85,702			26,011	800,784	3,106,964	245,397		44,680	4,309,538
Schuyler County					13,347	315,068	658,617			52,810	1,039,842
Scotland County		12,061			36,624	486,156	650,589	46,491		52,114	1,284,035
Scott County		44,336			105,492	543,131	3,802,084	378,129		37,081	4,910,252
Shannon County					117	655,382	548,125				1,203,625
Shelby County		29,222			14,094	575,079	801,170	77,698		51,478	1,548,742
Stoddard County		76,411			25,917	1,148,414	2,846,458			40,600	4,137,800
Stone County		31,057			5,464	1,365,793	8,056,984	522,224		2,395	9,983,917
Sullivan County		21,304			318	533,576	1,319,397	147,971		51,901	2,074,467

See pages 43 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2017**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)	
(continued from previous page)												
Taney County	\$	21,789			56,354	1,342,267	25,484,914				26,905,324	
Texas County		20,807			2,150	1,033,951	3,877,505			42,532	4,976,945	
Vernon County		113,101			101,806	1,019,449	2,100,561			46,036	3,380,954	
Warren County		21,565			95,029	765,977	4,427,904	394,680		31,696	5,736,851	
Washington County		55,249			45,954	592,370	4,300,634	221,654		41,905	5,257,766	
Wayne County		38,276			34	584,567	1,468,895	89,120		48,391	2,229,285	
Webster County		57,924			5,454	1,001,092	6,604,683			35,836	7,704,989	
Worth County					18	251,350	246,850	18,295		53,560	570,073	
Wright County		33,033			4,905	723,532	2,281,670			46,456	3,089,595	
TOTALS	\$	2,929,215	4,535,746	2,281,372	208,711	29,107,339	116,571,430	1,366,554,019	37,029,868	10,501,672	3,595,931	1,573,315,304

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 44 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 106 for a description of county private car tax.
- (c) See page 108 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 32 for a description of excess traffic fines.
- (e) See page 108 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (f) See pages 8, 25, and 28 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (g) St. Louis County receives the general city sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (h) See page 13 for a description of local sales tax.
- (i) See page 13 for a description of local option use tax.
- (j) See page 16 and 32 for a description of riverboat gaming gross receipt tax and admission fees.
- (k) See page 106 for a description of Statutory County Recorder's Fees.
- (l) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 8 and 13, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 25, 26, and 28 through 31.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2017

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, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
Adrian	\$			67,030	460,206			527,236
Advance				53,840	365,431	24,183		443,454
Agency				27,340	0			27,340
Airport Drive				27,899	569,735			597,634
Alba				22,183	10,696			32,879
Albany				69,148	350,848			419,996
Aldrich				3,198	0			3,198
Alexandria				6,355	11,530			17,885
Allendale				2,118	6,621			8,739
Allenville				4,636	0			4,636
Alma				16,068	0			16,068
Altamont				8,154	0			8,154
Altenburg				14,069	0			14,069
Alton				34,814	265,368			300,182
Amazonia				12,471	0			12,471
Amity				2,158	0			2,158
Amoret				7,594	0			7,594
Amsterdam				9,673	12,910			22,583
Anderson				78,381	383,899			462,280
Annada				1,159	0			1,159
Annapolis				13,790	84,188			97,978
Anniston				9,273	0			9,273
Appleton City				45,046	249,460			294,506
Arbela				1,639	0			1,639
Arbyrd				20,345	92,128			112,473
Arcadia				24,302	66,716			91,018
Archie				46,765	124,162			170,927
Arcola				2,198	0			2,198
Argyle				6,475	10,364			16,839
Arkoe				2,718	0			2,718

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	\$			11,351	0			11,351
Arnold				831,699	7,568,663			8,400,362
Arrow Point Village				3,437	0			3,437
Arrow Rock				2,238	24,294			26,532
Asbury				8,274	13,071			21,345
Ash Grove				58,836	221,144	16,861		296,841
Ashland				148,169	699,300			847,469
Atlanta				15,388	15,920			31,308
Augusta				10,112	56,723			66,835
Aullville				3,997	0			3,997
Aurora				300,096	2,673,425	146,482		3,120,003
Auxvasse				39,291	144,520			183,811
Ava				119,631	1,087,092	45,392		1,252,115
Avilla				4,996	0			4,996
Avondale				17,587	20,033			37,620
Bagnell				3,717	12,668			16,385
Bakersfield				9,833	12,634			22,467
Baldwin Park				3,677	0			3,677
Ballwin	80,671			1,215,253	3,168,921			4,464,845
Baring				5,276	0			5,276
Barnard				8,833	0			8,833
Barnett				8,114	0			8,114
Bates City				8,753	120,423	21,968		151,144
Battlefield				223,433	385,930			609,363
Bell City				17,907	19,403			37,310
Bella Villa	1,934			29,138	47,560	10,772		89,404
Belle				61,754	264,247			326,001
Bellefontaine Neigh.	28,815			434,076	708,511			1,171,402
Bellerive	499			7,514	32,784			40,797
Bellflower				15,708	30,669			46,377

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bel-Nor	\$ 3,977			59,915	97,795	22,149		183,836
Bel-Ridge	7,262			109,398	454,243			570,903
Belton				923,950	9,709,295			10,633,245
Benton				34,494	100,350			134,844
Benton City				4,157	0			4,157
Berger				8,833	4,674			13,507
Berkeley	23,821			358,852	2,168,689			2,551,362
Bernie				78,262	197,664			275,926
Bertrand				32,815	24,750			57,565
Bethany				131,582	1,511,777			1,643,359
Bethel				4,876	8,158			13,034
Beverly Hills	1,523			22,943	41,775			66,241
Bevier				28,698	124,668			153,366
Big Lake				6,355	0			6,355
Bigelow				1,079	0			1,079
Billings				41,369	116,343			157,712
Birch Tree				27,140	99,455			126,595
Birmingham				7,314	6,145			13,459
Bismarck				61,794	119,853			181,647
Blackburn				9,952	8,700			18,652
Black Jack	18,385			276,953	452,051	102,382		849,771
Blackwater				6,475	15,998			22,473
Blairstown				3,877	3,165			7,042
Bland				21,544	58,092			79,636
Blodgett				8,514	0			8,514
Bloomfield				77,262	144,092	22,980		244,334
Bloomsdale				20,824	162,669			183,493
Blue Eye				6,675	47,326			54,001
Blue Springs				2,101,431	16,381,215			18,482,646
Blythedale				7,714	0			7,714

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bogard	\$			6,555	0			6,555
Bolckow				7,474	0			7,474
Bolivar				412,692	4,924,294			5,336,986
Bonne Terre				274,355	948,855			1,223,210
Boonville				332,512	2,728,867	156,869	3,531,820	6,750,068
Bosworth				12,191	0			12,191
Bourbon				65,231	320,869			386,100
Bowling Green				213,201	1,892,391			2,105,592
Bragg City				5,955	0			5,955
Brandsville				6,435	0			6,435
Branson				420,486	17,123,257			17,543,743
Branson West				19,106	1,821,779			1,840,885
Brashear				10,912	8,353			19,265
Braymer				35,094	58,736			93,830
Breckenridge				15,309	8,199			23,508
Breckenridge Hills	36,321			189,698	141,279	70,126		437,424
Brentwood	38,197			321,960	7,302,494			7,662,651
Bridgeton	30,645			461,655	5,843,374			6,335,674
Brimson				2,518	0			2,518
Bronaugh				9,952	0			9,952
Brookfield				181,544	1,666,646	92,362		1,940,552
Brookline Station					247			247
Brooklyn Heights				3,997	0			3,997
Browning				10,592	18,540	2,745		31,877
Brownington				4,277	0			4,277
Brumley				3,637	5,721			9,358
Brunswick				34,294	179,719			214,013
Bucklin				18,666	30,190	3,990		52,846
Buckner				122,948	411,603	46,284		580,835
Buffalo				123,268	995,040			1,118,308

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bull Creek Village	\$			24,102	20,557			44,659
Bunceton				14,149	7,807			21,956
Bunker				16,268	58,601			74,869
Burlington Junct.				21,464	0			21,464
Butler				168,634	1,872,786			2,041,420
Butterfield				18,786	5,168			23,954
Byrnes Mill				111,157	219,187			330,344
Cabool				85,776	479,008			564,784
Cainsville				11,591	4,905			16,496
Cairo				11,671	0			11,671
Caledonia				5,196	31,545			36,741
Calhoun				18,746	37,823			56,569
California				170,992	791,776	44,419		1,007,187
Callao				11,671	7,024			18,695
Calverton Park	3,431			51,681	84,356			139,468
Camden				7,634	0			7,634
Camden Point				18,946	0			18,946
Camdenton				148,609	3,271,507			3,420,116
Cameron				397,023	3,228,605			3,625,628
Campbell				79,620	284,513			364,133
Canalou				13,510	0			13,510
Canton				95,009	413,009			508,018
Cape Girardeau				1,516,508	27,703,448		3,256,242	32,476,198
Cardwell				28,499	31,094			59,593
Carl Junction				297,578	713,202			1,010,780
Carrollton				151,247	693,001			844,248
Carterville				75,584	138,758	49,891		264,233
Carthage				574,691	5,970,020			6,544,711
Caruthersville				246,536	766,689		1,656,882	2,670,107
Carytown				10,832	0			10,832

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cassville	\$			130,542	2,204,342			2,334,884
Catron				2,678	0			2,678
Cedar Hill Lakes				9,473	0			9,473
Center				20,305	40,708			61,013
Centertown				11,112	24,082			35,194
Centerview				10,672	0			10,672
Centerville				7,634	6,788			14,422
Centralia				160,960	816,497			977,457
Chaffee				118,112	385,855			503,967
Chain of Rocks				3,717	0			3,717
Chain-O-Lakes				5,036	0			5,036
Chamois				15,828	17,545			33,373
Champ	34			520	0			554
Charlack	3,616			54,479	88,923			147,018
Charleston				237,702	827,290			1,064,992
Chesterfield	125,989			1,897,943	12,914,627			14,938,559
Chilhowee				12,990	11,262			24,252
Chillicothe				380,316	4,269,486	266,556		4,916,358
Chula				8,394	0			8,394
Clarence				32,496	80,411			112,907
Clark				11,911	11,696	19,203		42,810
Clarksburg				13,350	6,923			20,273
Clarksdale				10,832	12,545			23,377
Clarkson Valley	6,983			105,201	0			112,184
Clarksville				17,667	26,090			43,757
Clarkton				51,482	67,153			118,635
Claycomo				57,157	420,554			477,711
Clayton	100,488			637,084	3,569,331			4,306,903
Clearmont				6,795	0			6,795
Cleveland				26,420	107,369			133,789

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Clever	\$			85,496	319,803			405,299
Cliff Village				1,599	0			1,599
Clifton Hill				4,557	0			4,557
Climax Springs					45			45
Clinton				360,051	2,726,344	155,105		3,241,500
Clyde				3,277	0			3,277
Cobalt City				9,033	0			9,033
Coffey				6,635	0			6,635
Cole Camp				44,806	189,150	18,010		251,966
Collins				6,355	71,384	5,164		82,903
Columbia				4,336,762	47,006,299			51,343,061
Commerce				2,678	0			2,678
Conception Junct.				7,914	0			7,914
Concordia				97,927	723,206			821,133
Coney Island				2,998	0			2,998
Conway				31,496	141,388			172,884
Cool Valley	3,173			47,804	78,065			129,042
Cooter				18,746	0			18,746
Corder				16,148	13,522	4,767		34,437
Corning				599	0			599
Cosby				4,956	0			4,956
Cottleville				122,908	1,545,020			1,667,928
Country Club Village				97,887	126,070			223,957
Country Club Hills	3,380			50,922	133,775	14,320		202,397
Country Life Acres	196			2,958	0			3,154
Cowgill				7,514	0			7,514
Craig				9,913	11,889			21,802
Crane				58,436	193,572	14,451		266,459
Creighton				13,950	13,466			27,416
Crestwood	65,102			476,124	2,762,647	158,842		3,462,715

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Creve Coeur	\$ 47,316			712,788	2,059,201			2,819,305
Crocker				44,367	157,407			201,774
Cross Timbers				8,634	0			8,634
Crystal City				194,055	1,987,283			2,181,338
Crystal Lake Park	1,247			18,786	30,663			50,696
Crystal Lakes				14,309	8,760			23,069
Cuba				134,140	1,454,586			1,588,726
Curryville				8,993	7,551			16,544
Dadeville				9,353	0			9,353
Dalton				679	0			679
Dardenne Prairie				459,417	1,764,560			2,223,977
Darlington				4,836	0			4,836
Dearborn				19,825	57,065			76,890
Deepwater				17,307	21,964	4,773		44,044
Deerfield				3,237	0			3,237
DeKalb				8,793	0			8,793
Dellwood	13,333			200,850	498,180			712,363
Delta				17,507	29,583			47,090
Dennis Acres				3,038	0			3,038
Denver				1,559	0			1,559
Des Arc				7,075	0			7,075
Desloge				202,009	2,772,619			2,974,628
De Soto				255,809	2,023,969			2,279,778
Des Peres	22,216			334,670	6,877,369	727,065		7,961,320
De Witt				4,956	0			4,956
Dexter				314,325	3,061,938	194,639		3,570,902
Diamond				36,053	275,619			311,672
Diehlstadt				6,435	0			6,435
Diggins				11,951	13,084			25,035
Dixon				61,914	245,255			307,169

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Doniphan	\$			79,820	938,430			1,018,250
Doolittle				25,181	81,839			107,020
Dover				4,117	0			4,117
Downing				13,390	0			13,390
Drexel				38,571	221,609			260,180
Dudley				9,273	43,124			52,397
Duenweg				44,806	251,065			295,871
Duquesne				70,467	496,775			567,242
Dutchtown				3,757	3,353			7,110
Eagleville				12,630	336,402			349,032
East Lynne				12,111	17,549			29,660
Easton				9,353	8,274			17,627
East Prairie				126,945	648,931			775,876
Edgar Springs				8,314	29,686			38,000
Edgerton				21,824	19,522			41,346
Edina				47,005	134,103			181,108
Edmundson	2,213			33,335	961,385	8,331		1,005,264
Eldon				182,543	1,890,872			2,073,415
El Dorado Springs				143,612	860,856			1,004,468
Ellington				39,451	410,730			450,181
Ellisville	24,232			365,047	2,652,332			3,041,611
Ellsinore				17,827	114,033			131,860
Elmer				3,198	0			3,198
Elmira				1,998	0			1,998
Elmo				6,715	0			6,715
Elsberry				77,302	236,470	16,855		330,627
Emerald Beach				9,113	0			9,113
Eminence				23,982	225,141			249,123
Emma				9,313	19,489			28,802
Eolia				20,864	44,029			64,893

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Essex	\$			18,866	15,894	3,936		38,696
Ethel				2,478	0			2,478
Eureka	27,034			407,256	2,569,306			3,003,596
Everton				12,750	28,296			41,046
Ewing				18,226	27,995			46,221
Excelsior Estates				5,876	1,728,789			1,734,665
Excelsior Springs				443,029	4,171,951	396,119		5,011,099
Exeter				30,857	24,250			55,107
Fairfax				25,501	25,351	7,333		58,185
Fair Grove				55,678	339,751			395,429
Fair Play				18,986	67,160			86,146
Fairview				15,309	11,431			26,740
Farber				12,870	10,575			23,445
Farley				10,752	0			10,752
Farmington				649,115	8,108,072			8,757,187
Fayette				107,440	242,460	19,615		369,515
Fenton	10,671			160,760	4,010,380			4,181,811
Ferguson	56,258			847,487	4,102,715			5,006,460
Ferrelview				18,027	21,413			39,440
Festus				463,734	6,408,524			6,872,258
Fidelity				10,272	0			10,272
Fillmore				7,354	0			7,354
Fisk				13,670	29,195			42,865
Fleming				5,116	0			5,116
Flemington				5,916	0			5,916
Flint Hill				20,984	98,572			119,556
Flordell Hills	2,181			32,855	53,628	12,146		100,810
Florissant	138,390			2,084,763	7,069,334			9,292,487
Foley				6,435	4,608			11,043
Fordland				31,976	44,069			76,045

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Forest City	\$			10,712	9,149			19,861
Foristell				20,185	610,981	97,481		728,647
Forsyth				90,133	731,016			821,149
Fortescue				1,279	0			1,279
Foster				4,676	0			4,676
Fountain N' Lakes				6,595	0			6,595
Frankford				12,910	10,454			23,364
Franklin				3,797	2,459			6,256
Fredericktown				159,281	1,414,880			1,574,161
Freeburg				17,467	119,781			137,248
Freeman				19,266	34,717			53,983
Freistatt				6,515	0			6,515
Fremont Hills				33,015	38,816	7,024		78,855
Frohna				10,152	0			10,152
Frontenac	9,239			139,176	2,445,939	73,660		2,668,014
Fulton				511,218	3,615,231			4,126,449
Gainesville				30,897	258,418			289,315
Galena				17,587	41,760			59,347
Gallatin				71,387	290,958	30,042		392,387
Galt				10,112	0			10,112
Garden City				65,631	240,777			306,408
Gasconade				8,913	3,340			12,253
Gentry				2,878	0			2,878
Gerald				53,760	294,748			348,508
Gerster				999	255			1,254
Gibbs				4,277	0			4,277
Gideon				43,687	41,338			85,025
Gilliam				7,874	3,802			11,676
Gilman City				15,309	22,382			37,691
Gladstone				1,015,642	8,926,095	548,464		10,490,201

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Glasgow	\$			44,087	191,530	30,553		266,170
Glenaire				21,784	0			21,784
Glenallen				3,397	0			3,397
Glendale	15,721			236,823	567,678	87,547		907,769
Glen Echo Park	424			6,395	0			6,819
Glenwood				7,834	0			7,834
Golden City				30,577	75,248			105,825
Goodman				49,883	90,915			140,798
Gordonville				15,628	15,244			30,872
Gower				60,994	115,287	17,514		193,795
Graham				6,835	0			6,835
Grain Valley				513,776	2,166,021			2,679,797
Granby				85,296	281,567			366,863
Grand Falls Plaza				4,557	0			4,557
Grandin				9,713	16,079			25,792
Grand Pass				2,638	0			2,638
Grandview				978,269	6,946,233			7,924,502
Granger				1,359	0			1,359
Grant City				34,334	158,718			193,052
Grantwood	2,290			34,494	143,177	12,752		192,713
Gravois Mills				5,756	43,301			49,057
Green Castle				10,992	3,074			14,066
Green City				26,260	55,912			82,172
Greendale	1,727			26,021	50,733			78,481
Greenfield				54,799	168,295			223,094
Green Park	6,957			104,802	499,557			611,316
Green Ridge				19,026	37,990			57,016
Greentop				17,667	39,290			56,957
Greenville				20,425	120,005			140,430
Greenwood				208,684	457,628			666,312

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Guilford	\$			3,397	0			3,397
Gunn City				4,716	0			4,716
Hale				16,747	56,688			73,435
Half Way				6,915	15,378			22,293
Hallsville				59,595	103,875			163,470
Halltown				6,915	0			6,915
Hamilton				72,306	462,547			534,853
Hanley Hills	5,575			83,977	137,070			226,622
Hannibal				716,105	6,944,826	498,737		8,159,668
Hardin				22,743	20,701			43,444
Harris				2,438	0			2,438
Harrisburg				10,632	27,306			37,938
Harrisonville				400,461	4,123,983			4,524,444
Hartsburg				4,117	4,824			8,941
Hartville				24,502	100,539			125,041
Harwood				1,879	0			1,879
Hawk Point				26,740	58,640			85,380
Hayti				117,472	868,892			986,364
Hayti Heights				25,021	11,220			36,241
Haywood City				8,234	0			8,234
Hazelwood	68,198			1,027,353	6,421,029	1,543,409		9,059,989
Henrietta				14,749	20,685			35,434
Herculaneum				138,616	1,338,680			1,477,296
Hermann				97,167	1,057,277			1,154,444
Hermitage				18,666	192,532	15,171		226,369
Higbee				22,703	34,830			57,533
Higginsville				191,737	1,391,324			1,583,061
High Hill				7,794	8,756			16,550
Highlandville				36,413	81,997			118,410
Hillsboro				112,756	426,534			539,290

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Hillsdale	\$ 3,922			59,076	96,425			159,423
Hoberg				2,238	0			2,238
Holcomb				25,381	39,929			65,310
Holden				90,013	391,522	33,477		515,012
Holland				9,153	0			9,153
Holliday				5,476	0			5,476
Hollister				176,908	2,441,896			2,618,804
Holt				17,867	155,237			173,104
Holts Summit				129,783	1,005,752	99,886		1,235,421
Homestead				7,394	0			7,394
Homestown				6,035	1,449			7,484
Hopkins				21,264	26,386			47,650
Hornersville				26,500	21,620			48,120
Houston				83,178	1,087,630			1,170,808
Houston Lake				9,393	0			9,393
Houstonia				8,793	0			8,793
Howardville				15,309	4,715	425		20,449
Hughesville				7,314	0			7,314
Humansville				41,889	102,617			144,506
Hume				13,430	26,157			39,587
Humphreys				4,716	0			4,716
Hunnewell				7,354	5,837			13,191
Huntleigh	886			13,350	0			14,236
Huntsdale				1,239	185			1,424
Huntsville				62,513	101,663	13,544		177,720
Hurdland				6,515	0			6,515
Hurley				7,115	5,104			12,219
Iatan				1,799	0			1,799
Iberia				29,418	224,108			253,526
Independence				4,669,713	42,319,736			46,989,449

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Indian Point	\$			21,104	401,039			422,143
Innsbrook				22,063	50,039			72,102
Ionia				3,517	0			3,517
Irondale				17,787	13,737			31,524
Iron Mtn. Lake				29,458	15,252			44,710
Ironton				58,356	465,127			523,483
Jackson				549,909	4,337,619			4,887,528
Jacksonville				6,035	0			6,035
Jameson				5,316	0			5,316
Jamesport				20,944	97,442			118,386
Jamestown				15,428	0			15,428
Jane					11,182			11,182
Jasper				37,212	132,157			169,369
Jefferson City				1,721,874	21,534,970			23,256,844
Jennings	39,035			588,041	1,555,395			2,182,471
Jerico Springs				9,113	0			9,113
Jonesburg				30,697	136,307			167,004
Joplin				2,029,405	35,474,134			37,503,539
Josephville				15,029	17,995			33,024
Junction City				13,070	0			13,070
Kahoka				83,058	287,577			370,635
Kansas City				18,377,759	232,218,792	38,278,714	12,855,160	301,730,425
Kearney				334,990	2,764,407			3,099,397
Kelso				23,422	117,091			140,513
Kennett				436,954	4,012,546			4,449,500
Keytesville				18,826	29,546			48,372
Kidder				12,910	6,983			19,893
Kimberling City				95,928	717,655	42,696		856,279
Kimmswick				6,275	84,084			90,359
King City				40,490	174,866			215,356

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Kingdom City	\$			5,116	611,841			616,957
Kingston				13,910	0			13,910
Kingsville				10,752	0			10,752
Kinloch	791			11,911	25,189			37,891
Kirbyville				8,274	26,506			34,780
Kirksville				699,678	6,107,138	511,438		7,318,254
Kirkwood	73,072			1,100,778	5,922,703	406,927		7,503,480
Knob Noster				108,279	395,252	38,103		541,634
Knox City				8,634	0			8,634
Koshkonong				8,474	33,599			42,073
La Belle				26,380	36,042			62,422
Laclede				13,790	13,268			27,058
Ladonia				20,505	101,605			122,110
Ladue	22,609			340,586	1,934,519			2,297,714
La Grange				37,212	38,932		1,565,718	1,641,862
Lake Annette				3,997	0			3,997
Lake Lafayette				13,070	0			13,070
Lake Lotawana				77,502	407,253			484,755
Lake Mykee				13,990	0			13,990
Lake Ozark				63,393	2,970,413			3,033,806
Lake St. Louis				581,366	6,453,238			7,034,604
Lakeshire	3,799			57,237	93,424			154,460
Lake Tapawingo				29,178	0			29,178
Lake Tekakwitha				10,152	0			10,152
Lake Waukomis				34,774	0			34,774
Lake Winnebago				45,206	32,129			77,335
Lamar				181,145	1,215,344			1,396,489
Lamar Heights				7,115	223,277			230,392
La Monte				45,566	90,307			135,873
Lanagan				16,747	13,192			29,939

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Lancaster	\$			29,098	72,973			102,071
La Plata				54,599	165,417			220,016
Laredo				7,914	0			7,914
La Russell				4,557	0			4,557
Lathrop				83,378	213,367			296,745
Laurie				37,772	747,158			784,930
Lawson				98,846	364,630			463,476
Leadington				16,867	448,991	53,818		519,676
Leadwood				51,242	52,591			103,833
Leasburg				13,510	0			13,510
Leawood				27,260	23,150			50,410
Lebanon				578,528	6,960,762			7,539,290
Lee's Summit				3,651,833	35,540,881			39,192,714
Leeton				22,623	49,111			71,734
Leonard				2,438	0			2,438
Leslie				6,835	0			6,835
Levasy				3,317	3,117			6,434
Lewis & Clark Village				5,276	0			5,276
Lewistown				21,344	58,582			79,926
Lexington				188,899	875,105			1,064,004
Liberal				30,337	42,940			73,277
Liberty				1,165,090	13,578,969			14,744,059
Licking				124,867	496,143			621,010
Lillbourn				47,564	59,800	2,725		110,089
Lincoln				47,564	142,753	23,232		213,549
Linn				58,316	225,713	20,806		304,835
Linn Creek				9,753	282,757	37,704		330,214
Linneus				11,112	0			11,112
Livonia				2,958	0			2,958
Loch Lloyd Village				23,982	0			23,982

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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	\$			2,278	0			2,278
Lockwood				37,412	82,041	16,308		135,761
Lohman				6,515	0			6,515
Loma Linda				28,978	40,177			69,155
Lone Jack				41,969	227,426			269,395
Longtown				4,077	0			4,077
Louisburg				4,876	0			4,876
Louisiana				134,460	726,398	124,708		985,566
Lowry City				25,581	136,935	9,243		171,759
Lucerne				3,397	0			3,397
Ludlow				5,476	0			5,476
Lupus				1,319	0			1,319
Luray				3,957	0			3,957
Lutesville					7			7
MacKenzie	356			5,356	0			5,712
Macon				218,677	1,553,581			1,772,258
Madison				22,143	30,690			52,833
Maitland				13,710	16,752			30,462
Malden				170,872	1,188,955			1,359,827
Malta Bend				9,993	3,854			13,847
Manchester	48,009			723,220	4,199,029			4,970,258
Mansfield				51,801	218,700			270,501
Maplewood	66,599			321,600	3,934,121	142,550		4,464,870
Marble Hill				59,036	535,089			594,125
Marceline				89,253	372,185			461,438
Marionville				88,934	429,488			518,422
Marlborough	10,036			87,095	217,976			315,107
Marquand				8,114	26,279			34,393
Marshall				522,210	3,383,106	225,442		4,130,758
Marshfield				265,122	2,734,963			3,000,085

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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	\$			20,105	155,822	12,904		188,831
Marthasville				45,406	196,637	22,540		264,583
Martinsburg				12,151	38,507			50,658
Maryland Hgts.	72,891			1,098,060	4,373,034		10,678,990	16,222,975
Maryville				478,523	4,416,635			4,895,158
Matthews				25,101	535,290			560,391
Maysville				44,527	145,677			190,204
Mayview				8,474	5,057			13,531
McBaine				400	0			400
McCord Bend				11,871	0			11,871
McFall				3,717	0			3,717
McKittrick				2,438	0			2,438
Meadville				18,466	0			18,466
Memphis				72,826	350,417	24,316		447,559
Mendon				6,835	0			6,835
Mercer				12,710	25,145			37,855
Merriam Woods				70,387	49,981			120,368
Merwin				2,318	0			2,318
Meta				9,153	45,137			54,290
Metz				1,958	0			1,958
Mexico				461,375	3,338,790			3,800,165
Miami				6,995	0			6,995
Middletown				6,675	17,413			24,088
Milan				78,341	221,958			300,299
Milford				1,039	0			1,039
Millard				3,557	0			3,557
Miller				27,939	143,846			171,785
Mill Spring				7,554	2,944			10,498
Milo				3,597	0			3,597
Mindenmines				14,589	0			14,589

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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	\$			39,331	1,184,028	33,682		1,257,041
Mineral Point				14,029	0			14,029
Miramiquoa Park				4,796	0			4,796
Missouri City				10,672	0			10,672
Moberly				558,543	5,660,431	506,603		6,725,577
Mokane				7,394	11,909			19,303
Moline Acres	7,847			97,607	185,275			290,729
Monett				354,655	3,844,534			4,199,189
Monroe City				101,164	685,762	81,905		868,831
Montgomery City				113,275	474,658			587,933
Monticello				3,917	0			3,917
Montrose				15,348	56,314			71,662
Mooreville				3,637	0			3,637
Morehouse				38,891	33,762			72,653
Morley				27,859	24,594			52,453
Morrison				5,556	4,998			10,554
Morrisville				15,508	15,786			31,294
Mosby				7,594	67,582			75,176
Moscow Mills				100,285	493,588			593,873
Mound City				46,325	238,443	19,064		303,832
Mountain Grove				191,417	1,953,639			2,145,056
Mountain View				108,679	1,041,886			1,150,565
Moundville				4,956	0			4,956
Mount Leonard				3,477	0			3,477
Mount Moriah				3,477	0			3,477
Mount Vernon				182,863	1,616,582	89,208		1,888,653
Napoleon				8,873	0			8,873
Naylor				25,261	34,762	8,484		68,507
Neck City				7,434	0			7,434
Neelyville				19,306	17,975			37,281

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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	\$			7,674	0			7,674
Neosho				473,047	6,001,099			6,474,146
Nevada				335,190	4,010,563			4,345,753
Newark				3,757	0			3,757
New Bloomfield				26,740	57,925			84,665
Newburg				18,786	20,869			39,655
New Cambria				7,794	7,269	2,103		17,166
New Florence				30,737	179,571			210,308
New Franklin				43,527	102,831			146,358
New Hampton				11,631	0			11,631
New Haven				83,498	559,216			642,714
New London				38,931	193,692			232,623
New Madrid				124,547	525,344	100,025		749,916
New Melle				18,986	115,012	4,144		138,142
Newtonia				7,954	0			7,954
Newtown				7,314	0			7,314
Niangua				16,188	21,345			37,533
Nixa				760,312	3,774,735			4,535,047
Noel				73,225	378,617			451,842
Norborne				28,299	48,673			76,972
Normandy	38,197			200,170	242,027	73,998		554,392
North Kansas City				168,609	5,159,749		7,175,088	12,503,446
North Lilbourn				1,958	0			1,958
Northmoor				12,990	106,654			119,644
Northwoods	11,215			168,954	381,999			562,168
Norwood				26,580	51,583			78,163
Norwood Court	2,544			38,331	62,566			103,441
Novelty				5,556	0			5,556
Novinger				18,226	15,464			33,690
Oak Grove				311,567	2,532,962			2,844,529

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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	\$			20,345	389,978			410,323
Oakland	3,664			55,199	136,732			195,595
Oak Ridge				9,713	0			9,713
Oaks				5,156	12,353			17,509
Oakview				14,989	201,788	25,071		241,848
Oakwood				7,394	0			7,394
Oakwood Park				7,514	0			7,514
Odessa				211,842	1,434,599			1,646,441
O'Fallon				3,170,793	24,846,262			28,017,055
Old Appleton				3,397	0			3,397
Old Monroe				10,592	49,073			59,665
Olean				5,116	0			5,116
Olivette	21,523			309,249	1,375,445	173,383		1,879,600
Olympian Village				30,937	0			30,937
Oran				51,721	115,253			166,974
Oregon				34,254	0			34,254
Oronogo				95,169	214,404			309,573
Orrick				33,455	61,562			95,017
Osage Beach				173,910	9,168,403			9,342,313
Osborn				16,907	7,392			24,299
Osceola				37,852	152,438			190,290
Osgood				1,918	0			1,918
Otterville				18,146	34,890			53,036
Overland	62,016			642,001	1,057,171			1,761,188
Owensville				106,960	1,634,641			1,741,601
Ozark				712,268	5,912,475			6,624,743
Pacific	18,578			279,871	1,271,274			1,569,723
Pagedale	8,766			132,061	337,038			477,865
Palmyra				143,693	799,863	122,486		1,066,042
Paris				48,764	264,061			312,825

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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	\$			350,099	1,990,733			2,340,832
Parkdale				6,795	0			6,795
Parkville				221,994	1,718,763			1,940,757
Parkway				17,547	56,439			73,986
Parma				28,499	38,209	2,825		69,533
Parnell				7,634	0			7,634
Pasadena Hills	2,468			37,172	60,674	13,742		114,056
Pasadena Park	1,247			18,786	30,663			50,696
Pascola				4,317	0			4,317
Passaic				1,359	0			1,359
Pattonsburg				13,910	19,721	3,688		37,319
Paynesville				3,078	0			3,078
Peculiar				184,182	1,133,221	138,719		1,456,122
Penermon				2,558	0			2,558
Perry				27,699	119,594			147,293
Perryville				328,754	3,206,742	292,360		3,827,856
Pevely				219,196	1,169,718			1,388,914
Phillipsburg				8,074	30,809			38,883
Pickering				6,395	0			6,395
Piedmont				79,021	1,047,788			1,126,809
Pierce City				51,641	220,846			272,487
Pierpont Village					2,786			2,786
Pilot Grove				30,697	66,386	11,543		108,626
Pilot Knob				29,818	141,718			171,536
Pine Lawn	30,151			130,902	259,858			420,911
Pineville				31,616	171,935	838,777		1,042,328
Plato				4,357	3,632			7,989
Platte City				187,500	2,311,890			2,499,390
Platte Woods				15,388	125,333	6,204		146,925
Plattsburg				92,691	359,045	34,654		486,390

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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	\$			324,278	1,920,765			2,245,043
Pleasant Hope				24,542	118,575	11,299		154,416
Pleasant Valley				118,352	1,132,707			1,251,059
Pocahontas				4,557	0			4,557
Pollock				3,557	0			3,557
Polo				22,983	103,872			126,855
Poplar Bluff				680,412	10,888,270			11,568,682
Portage Des Sioux				13,110	19,425			32,535
Portageville				129,024	656,704			785,728
Potosi				106,321	1,318,739			1,425,060
Powersville				2,398	0			2,398
Prairie Home				11,192	1,914			13,106
Prathersville				4,956	0			4,956
Preston				8,913	16,377			25,290
Princeton				46,605	144,679	24,751		216,035
Purcell				16,308	9,164			25,472
Purdin				7,594	0			7,594
Purdy				43,887	114,658			158,545
Puxico				35,214	159,055			194,269
Queen City				23,902	108,994			132,896
Qulin				18,306	64,209			82,515
Randolph				2,078	98,083			100,161
Ravenwood				17,587	0			17,587
Raymondville				14,509	0			14,509
Raymore				767,667	7,120,644			7,888,311
Raytown				1,180,159	8,722,289			9,902,448
Rea				1,998	0			1,998
Redings Mill				6,035	4,074			10,109
Reeds				3,797	0			3,797
Reeds Spring				36,493	147,077			183,570

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Renick	\$			6,875	0			6,875
Rensselaer Village				9,113	0			9,113
Republic				589,600	5,501,815			6,091,415
Revere				3,158	0			3,158
Rhineland				5,676	6,183			11,859
Richards				3,837	0			3,837
Rich Hill				55,798	170,743			226,541
Richland				74,464	363,620			438,084
Richmond				231,707	1,980,242	66,454		2,278,403
Richmond Heights	75,957			343,863	6,073,201	439,360		6,932,381
Ridgely				4,157	0			4,157
Ridgeway				18,546	16,045			34,591
Risco				13,830	9,498			23,328
Ritchey				3,277	0			3,277
River Bend				400	24,745			25,145
Riverside				117,392	1,266,033	294,838	6,666,169	8,344,432
Riverview	7,578			114,155	186,327	42,200		350,260
Rocheport				9,553	32,112			41,665
Rockaway Beach				33,615	92,395			126,010
Rock Hill	22,705			185,262	1,218,755			1,426,722
Rock Port				52,681	389,435	35,107		477,223
Rockville				6,635	6,576			13,211
Rogersville				122,828	700,261			823,089
Rolla				781,776	9,222,136			10,003,912
Roscoe				4,956	0			4,956
Rosebud				16,348	100,077			116,425
Rosendale				5,716	0			5,716
Rothville				3,957	0			3,957
Rush Hill				6,035	0			6,035
Rushville				12,111	0			12,111

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Russellville	\$			32,256	41,862			74,118
Rutledge				4,357	18,635			22,992
St. Ann	42,370			520,411	1,925,961			2,488,742
St. Charles				2,629,796	20,130,628		11,364,689	34,125,113
St. Clair				188,819	1,131,098			1,319,917
St. Elizabeth				13,430	30,079			43,509
St. James				168,514	1,071,248			1,239,762
St. John	21,683			260,485	800,969			1,083,137
St. Joseph				3,068,909	37,359,547	3,757,221	1,892,310	46,077,987
St. Louis		49,248	3,677,363	13,383,345	178,613,628	28,442,936	6,702,186	230,868,706
St. Martins				45,566	86,492			132,058
St. Mary				14,389	36,150			50,539
St. Paul				73,105	0			73,105
St. Peters				2,101,431	29,198,181			31,299,612
St. Robert				173,470	5,096,538			5,270,008
St. Thomas				10,512	13,413			23,925
Ste. Genevieve				176,268	1,227,187	159,450		1,562,905
Saddlebrooke				8,074	15,871			23,945
Saginaw				11,871	19,333			31,204
Salem				197,852	2,068,238			2,266,090
Salisbury				64,672	291,906	32,947		389,525
Sarcoxi				53,160	310,932			364,092
Savannah				202,129	816,538			1,018,667
Schell City				9,952	0			9,952
Scotsdale				8,873	10,924			19,797
Scott City				182,464	870,107			1,052,571
Sedalia				854,842	10,995,098	611,356		12,461,296
Sedgewickville				6,915	0			6,915
Seligman				34,015	230,717			264,732
Senath				70,627	147,814			218,441

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Seneca	\$			93,370	536,552			629,922
Seymour				76,783	491,429			568,212
Shelbina				68,109	420,595			488,704
Shelbyville				22,063	34,281	3,557		59,901
Sheldon				21,704	44,091			65,795
Sheridan				7,794	0			7,794
Shoal Creek Drive				13,470	13,134			26,604
Shoal Creek Estates				3,837	0			3,837
Shrewsbury	96,985			249,973	2,055,878			2,402,836
Sibley				14,269	0			14,269
Sikeston				652,233	9,141,973			9,794,206
Silex				7,474	27,653	5,775		40,902
Silver Creek					11			11
Skidmore				11,351	11,259			22,610
Slater				74,185	226,643	23,722		324,550
Smithton				22,783	21,347			44,130
Smithville				336,748	1,462,256	199,159		1,998,163
South Gifford				1,998	0			1,998
South Gorin				3,637	0			3,637
South Greenfield				3,597	0			3,597
South Lineville				1,119	0			1,119
South West City				38,771	248,052	79,039		365,862
Sparta				70,188	229,660			299,848
Spickard				10,152	3,667			13,819
Springfield				6,375,160	90,866,909	6,895,422		104,137,491
Stanberry				47,365	186,634			233,999
Stark City				5,556	0			5,556
Steele				86,815	386,395			473,210
Steelville				65,631	627,350			692,981
Stella				6,315	5,045			11,360

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Stewartsville	\$			29,978	130,498			160,476
Stockton				72,706	632,899	59,082		764,687
Stotesbury				719	0			719
Stotts City				8,793	0			8,793
Stoutland				7,674	11,505			19,179
Stoutsville				1,439	0			1,439
Stover				43,727	178,139			221,866
Strafford				94,250	636,178			730,428
Strasburg				5,636	2,713			8,349
Sturgeon				34,854	123,239			158,093
Sugar Creek				133,700	584,168	65,554		783,422
Sullivan				283,029	3,127,931			3,410,960
Summersville				20,065	94,732			114,797
Sumner				4,077	0			4,077
Sunrise Beach				17,227	737,962	48,219		803,408
Sunset Hills	22,542			339,586	2,257,387			2,619,515
Sweet Springs				59,316	302,594	32,070		393,980
Sycamore Hills	1,772			26,700	0			28,472
Syracuse				6,875	0			6,875
Tallapoosa				6,715	0			6,715
Taneyville				15,828	9,580			25,408
Taos				35,094	30,911			66,005
Tarkio				63,273	308,575			371,848
Thayer				89,653	974,858			1,064,511
Theodosia				9,713	107,556			117,269
Tightwad				2,758	0			2,758
Tina				6,275	0			6,275
Tindall				3,078	0			3,078
Tipton				130,383	442,629			573,012
Town and Country	28,695			432,277	2,723,420			3,184,392

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Town of Rives	\$			2,518	0			2,518
Tracy				8,314	79,900			88,214
Trenton				239,861	1,584,739			1,824,600
Trimble				25,821	64,055			89,876
Triplett				1,639	0			1,639
Troy				421,285	5,198,089			5,619,374
Truesdale				29,258	173,048			202,306
Truxton				3,637	0			3,637
Turney				5,916	0			5,916
Tuscumbia				8,114	17,925			26,039
Twin Bridges				1,119	0			1,119
Twin Oaks	1,040			15,668	532,421			549,129
Umber View Heights				1,918	0			1,918
Union				407,855	3,788,631			4,196,486
Union Star				17,467	0			17,467
Unionville				74,544	344,922			419,466
Unity Village				3,957	30,995			34,952
University City	109,477			1,413,784	5,008,280	522,637		7,054,178
Uplands Park	1,181			17,787	29,032	6,575		54,575
Urbana				16,668	78,904			95,572
Urich				20,185	127,909			148,094
Utica				10,752	0			10,752
Valley Park	18,419			277,473	1,297,765			1,593,657
Van Buren				32,735	296,634			329,369
Vandalia				155,844	422,185			578,029
Vandiver				2,838	73,003			75,841
Vanduser				10,672	0			10,672
Velda City	20,368			56,758	92,641			169,767
Velda Village Hills	2,799			42,169	72,762			117,730
Verona				24,741	73,810			98,551

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Versailles	\$			99,206	1,306,363			1,405,569
Viburnum				27,699	87,847			115,546
Vienna				24,382	163,596	12,419		200,397
Village of Four Seasons				88,614	296,631			385,245
Village of Pinhook				1,199	0			1,199
Vinita Park	4,988			75,144	262,305	21,147		363,584
Vinita Terrace	735			11,072	18,072			29,879
Vista				2,158	0			2,158
Waco				3,477	0			3,477
Walker				10,792	0			10,792
Walnut Grove				26,580	52,432	5,285		84,297
Wardell				17,067	13,711			30,778
Wardsville				60,195	66,527			126,722
Warrensburg				752,958	5,845,959	450,028		7,048,945
Warrenton				314,965	3,017,345			3,332,310
Warsaw				85,016	2,019,233	108,238		2,212,487
Warson Woods	5,206			78,421	384,224			467,851
Washburn				17,387	55,884			73,271
Washington				558,863	8,647,118	480,210		9,686,191
Watson				3,997	0			3,997
Waverly				33,935	96,184			130,119
Wayland				21,304	93,208			114,512
Waynesville				193,056	1,150,367			1,343,423
Weatherby				4,277	0			4,277
Weatherby Lake				68,869	0			68,869
Weaubleau				16,707	38,093			54,800
Webb City				439,512	4,151,455			4,590,967
Webster Groves	61,012			919,114	3,054,292			4,034,418
Weldon Spring				217,557	295,732			513,289
Weldon Spring Hgts.				3,637	0			3,637

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)								
Wellington	\$			32,456	0			32,456
Wellston		6,137		92,451	150,901			249,489
Wellsville				48,644	92,349			140,993
Wentworth				5,876	0			5,876
Wentzville				1,161,932	17,711,785	948,282		19,821,999
Westboro				5,636	0			5,636
West Alton				20,864	329,036			349,900
West Line				3,877	0			3,877
Weston				65,591	499,384	106,832		671,807
Westphalia				15,548	55,076	20,335		90,959
West Plains				479,082	6,174,470			6,653,552
West Sullivan				4,757	145,065			149,822
Westwood		738		11,112	0			11,850
Wheatland				14,829	108,094			122,923
Wheaton				27,819	86,690			114,509
Wheeling				10,832	0			10,832
Whiteside				2,998	0			2,998
Whitewater				4,996	0			4,996
Wilbur Park		1,250		18,826	30,728			50,804
Wildwood		94,237		1,419,620	2,317,144			3,831,001
Willard				211,362	939,778	56,155		1,207,295
Williamsville				13,670	74,737			88,407
Willow Springs				87,295	892,096			979,391
Wilson City				4,597	0			4,597
Winchester		4,105		61,834	100,927			166,866
Windsor				115,953	330,862			446,815
Windsor Place				8,833	46,595			55,428
Winfield				56,118	233,743			289,861
Winona				53,360	246,546			299,906
Winston				10,352	0			10,352

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2017**

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)									
Woods Heights	\$			28,659	44,431	1,782		74,872	
Woodson Terrace		10,780		162,399	1,545,430	60,034		1,778,643	
Wooldridge				2,438	0			2,438	
Worth				2,518	0			2,518	
Worthington				3,237	0			3,237	
Wright City				124,667	517,656			642,323	
Wyaconda				9,073	8,827			17,900	
Wyatt				12,750	19,416			32,166	
Zalma				2,066	0			2,066	
TOTALS	\$	2,252,644	49,248	3,677,363	157,776,506	1,492,596,141	92,743,090	67,345,254	1,816,440,246

- (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 40.
- (b) See page 106 for a description of county private car tax.
- (c) See page 108 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 8, 25, and 28 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (e) See page 13 for a description of local sales tax.
- (f) See page 13 for a description of local option use tax.
- (g) See page 16 and 32 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to cities, counties, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 8 and 13 because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 25, 26, and 28 through 31.
- (i) St. Louis County is responsible for distributing the general city sales and use tax to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 40.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2017

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, 2017**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
Ambulance Districts		Ambulance Districts (Continued)		Fire Protection Districts	
Adair County Ambulance District	\$ 1,129,617	Nodaway County Ambulance District	\$ 1,163,259	Antonia Fire Protection District	\$ 372,600
Andrew County Ambulance District	477,735	Noel T. Adams Ambulance District	478,369	Bourbon County Fire Protection District	137,433
Audrain Ambulance District	997,417	North Crawford County Ambulance District	705,079	Central Jackson County Fire Protection District	4,061,177
Ava Ambulance District	415,794	North Jefferson County Ambulance District	1,402,897	High Ridge Fire Protection District	1,732,388
Barton County Ambulance District	540,038	Oregon County Ambulance District	432,986	Hillsboro Fire Protection District	225,404
Big River Ambulance District	604,533	Osage Ambulance District	329,060	Inter City Fire Protection District	85,616
Caldwell County Ambulance District	282,219	Owensville Area Ambulance District	440,967	Orrick Fire Protection District	20,964
Callaway County Ambulance District	1,919,319	Ozark County Ambulance District	301,853	Pleasant Hill Fire Protection District	380,788
Cam-MO Ambulance District	791,270	Pettis County Ambulance District	2,838,194	Prairie Township Fire District	135,996
Cameron Ambulance District	678,123	Pulaski County Ambulance District	1,832,162	Rock Comm Fire Protection District	3,720,839
Cedar County Ambulance District	529,815	Randolph County Ambulance District	1,395,634	St. Clair Fire Protection District	339,778
Clark County Ambulance District	200,512	Ray County Ambulance District	735,675	Smithville Area Fire Protection District	553,267
Cole Camp Ambulance District	108,924	Reynolds County Ambulance District	12,896	SNI Valley Fire Protection District	670,801
Cooper County Ambulance District	448,345	Rock Township Ambulance District	2,210,602	S Metropolitan Fire Protection District	1,501,225
Dade County Ambulance District	228,413	Salt River Ambulance District	210,586	Southern Stone Fire District	1,797,885
Gerald Area Ambulance District	191,115	South Berry County Ambulance District	734,883	Sullivan Fire Protection District	1,081,995
Hermann Area Ambulance District	412,442	St. Clair Ambulance District	434,684	Union Fire Protection District	1,137,817
Iron County Ambulance District	431,245	St. James Ambulance District	348,510	Total Fire Protection Districts:	\$ 17,955,973
Joachim Plattin Ambulance District	2,975,857	St. Francois County Ambulance District	3,870,715	Hospital Districts	
Lewis County Ambulance District	299,578	Ste. Genevieve County Ambulance District	833,842	Iron County Hospital District	\$ 403,102
Lincoln County Ambulance District	2,568,139	Steelville Ambulance District	220,269	Public Library Districts	
Linn County Ambulance District	607,162	Taney County Ambulance District	3,948,448	Poplar Bluff Public Library District	\$ 1,194,950
Maries Osage Ambulance District	189,887	Tri-County Ambulance District	318,565	Regional Jail Districts	
Marion County Ambulance District	2,063,975	Union Ambulance District	629,710	Daviess/Dekalb RJD	\$ 1,081,865
Meramec Ambulance District	834,611	VanFar Ambulance District	156,445	Regional Recreation District	
Mid-Missouri Ambulance District	1,457,141	Valle Ambulance District	1,059,434	Boone County Fairground RRD	\$ 4,639
Miller County Ambulance District	1,368,896	Warsaw Lincoln Ambulance District	699,190	Tourism Community Districts	
Monroe City Ambulance District	217,528	Washington Area Ambulance District	1,755,140	Branson/Lakes Area TCED	\$ 8,127,822
New Haven Ambulance District	173,390	Washington County Ambulance District	786,807	Zoological Districts	
New Madrid County Ambulance District	1,424,739	Total Ambulance Districts:	\$ 54,854,636	Kansas City Zoological District	\$ 17,131,267
		Emergency Service Districts			
		Christian County EMG Service	\$ 1,965,911		
		Jefferson County EMG Service	9,007,630		
		Macon County EMG Service	545,309		
		Moniteau County EMG Service	804,927		
		Stoddard County EMG Service	303,857		
		Warren County EMG Service	1,474,010		
		Total Emergency Service Districts:	\$ 14,101,642		

See page 82 for an explanation of footnote references.

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

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
Transportation Development Districts		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
1030 Woodcrest Terrace Dr	\$ (e)	Clarkson Kehr Mill TDD	\$ (e)	Hawk Ridge TDD	\$ 1,253,439
10700 Pear Tree Lane TDD	205,074	College Station TDD	34,135	Hawthorne Development TDD	514,964
1200 Main South Loop TDD	962,381	Columbia Mall TDD	728,822	Highlands TDD	(e)
1225 Washington TDD	74,260	Commons of Hazel Hill TDD	(e)	HWY 141/67 TDD	42,301
1717 Market Place TDD	140,524	Conley Road TDD	2,471,808	Highway 367 and Parker Road TDD	69,789
1831/2000 Sidney Street TDD	(e)	Cornerstone Pointe TDD	(e)	Highway 61 State Highway U TDD	1
210 Highway TDD	228,082	Coronado Drive TDD	486,192	Highway 71 and 291 Partner Prog. TDD	1,066,228
2118 Chouteau TDD	(e)	Country Club Plaza TDD	1,264,301	Horseshoe Band TDD	9,448
212 S Grand TDD	(e)	Crackerneck Creek TDD	454,213	Horseshoe Bend Ped TDD	(e)
370 MO Bottom Taussig TDD	668,556	Cross Creek TDD	53,381	Hospital Interchange TDD	2,318
39th Street TDD	976,341	Crestwood Point TDD	(e)	Hutchings Farm TDD	39,580
620 Market TDD	(e)	Crowne Plaza TDD	(e)	I-44 and Highway 47 Triangle TDD	94,340
71 Highway and 150 Highway TDD	49,095	Dardenne Town Square TDD	317,817	I-49 & 275th Street TDD	(e)
Adams Farm TDD	1,193,854	Des Peres Corners TDD	527,539	I-470 and 350 TDD	2,166,113
Arnold Retail Corr TDD	2,829,637	Dierbergs Des Peres TDD	(e)	I-70 and Adams Dairy Parkway TDD	(e)
Ballwin Town Center TDD	123,674	Dierbergs Osage Beach TDD	232,377	Inter St Plaza N Town Village TDD	674,185
Belton-Cass Regional TDD	890,776	Douglas Square TDD	188,827	KC Downtown Streetcar TDD	5,799,193
Belton Raymore Inter TDD	(e)	Douglas Station TDD	74,771	Kingsmill TDD	(e)
Belton Town Centre TDD	826,653	East Gateway TDD	(e)	Koch Plaza TDD	100,935
Big Bend Crossing TDD	(e)	East-West Arterial TDD	(e)	Lake of the Woods TDD	107,086
Blue Ridge Town Centre	(e)	Ehrhardt Properties TDD	53,017	Laurel TDD	(e)
Boonville Riverfront TDD	(e)	Elm Grove TDD	(e)	Liberty Commons TDD Liberty	47,402
Boscherts Landing TDD	72,130	Euclid Buckingham TDD	(e)	Lindbergh E Concord TDD	(e)
Bowman TDD	(e)	Eureka Commercial Pk TDD	9,124	Loop Trolley TDD	777,904
Branson Landing TDD	1,203,116	Eureka Old Town TDD	36,284	Lormil Heights TDD	(e)
Brentwood Blvd/Clayton Rd	(e)	Farris Family TDD	96,428	Lucas and Hunt Chandler TDD	(e)
Brentwood/Eager TDD	100,020	Fenton Crossing TDD	(e)	M150 and 135th Street TDD	724,485
Briarcliff Parkway Highway 9 TDD	118,549	Francis Place TDD	262,565	Magnolia TDD	(e)
Bridgeton NWP TDD	(e)	Fulton South Business 54 TDD	51,228	Manchester Highlands TDD	1,512,676
Broadway Carrie TDD	(e)	Gravois Bluffs TDD	3,096,859	Mark Twain Mall TDD	636,676
Broadway Fairview TDD	318,611	Grindstone Plaza TDD	585,996	Market at McKnight 1 TDD	290,047
Broadway Hotel TDD	349,104	Hampton/Berthold TDD	(e)	Meadows TDD	385,008
CB5421 5975 TDD	189,018	Hanley Eager Road TDD	476,482	Megan Shoppe's TDD	(e)
Centene Plaza TDD	108,619	Hanley Road Corridor TDD	5,685,007	Meramec Sta and Highway 141 TDD	189,028
Centennial Railroad TDD	(e)	Hanley Station TDD	114,620	Merchants Laclede TDD	(e)
Centerstate TDD	319,175	Harrisonville Brookhart	(e)	Mexico Road TDD	286,225
Cheshire TDD	173,599	Harrisonville Market PL A TDD	(e)	Mid Rivers N TDD	86,428
City Hospital Laundry TDD	(e)	Harrisonville Market PL B TDD	63,927	Missouri Bottom Road TDD	(e)
City Hospital Powerhouse	(e)	Harrisonville Towne Center TDD	139,046	Move Rolla Regional TDD	132,241
Chesterfield Valley TDD	2,845,929	Harry Truman Drive TDD	(e)	Neosho TDD	584,505

See page 82 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
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District (continued from previous page)	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
New Longview TDD	\$ 74,013	South Manchester TDD	\$ 122,702	Winghaven TDD	\$ 164,945
Newco TDD	578,359	St. Charles Riverfront TDD	305,639		
North Outer Forty TDD	274,903	St. Charles Rock Road TDD	443,070	Total Transportation Develop. Districts:	\$ 71,033,055
Northwoods TDD	(e)	St. Cyr Road TDD	(e)	(Total Memorandum Only)	
Oak Grove TDD	199,705	St. John Crossing TDD	60,734		
OHM Woodson Terrace TDD	(e)	St. John's Church Road TDD	792,083		
Old Dorsett Road TDD	(e)	St. Joseph Gateway TDD	(e)		
Olive Boulevard TDD	455,102	St. Louis Convention Center Hotel TDD	525,173		
Olive Graeser TDD	97,429	St. Louis Food Hub TDD	(e)		
Osage Station TDD	(e)	Stadium Corridor A TDD	320,164	School Districts	County Stock (b,d)
Ozark Centre TDD	1,075,602	Stardust Mung Diamond TDD	(e)	Cameron R-1 School District	\$ 40,987
Park Hills TDD	24,091	Station Plaza TDD	52,941	Center School District	387,802
Park Plaza TDD	(e)	Stone Ridge TDD	609,652	Columbia Board of Education	334,011
Parkville Commons TDD	405,250	Strother Interchange TDD	247,643	Ferguson-Florissant School District	54,638
Pershall Road TDD	(e)	Toad Cove Complex TDD	(e)	Francis Howell School District	20,438
Platte County MO S 1 TDD	1,389,120	Toad Cove Resort TDD	(e)	Jefferson City School District	3,484,227
Platte County MO S II TDD	321,764	Tower TDD	(e)	Kansas City School District	872,667
Platte Valley Plaza TDD	24,539	Town and Country Cross TDD	521,887	Parkway School District	1,082,880
Poplar Bluff Regional TDD	3,191,335	Town and Country Village TDD	(e)	Pattonville School District	72,854
Prewitt Point TDD	779,468	Tracy Highlands TDD	(e)	Rockwood School District	65,129
Railway Exchange Building TDD	(e)	Tremont Square TDD	146,707	Springfield R-12 School District	422,308
Raintree Lake Village TDD	60,678	Truman Boulevard TDD	74,624	Total School Districts:	\$ 6,837,939
Raintree North TDD	185,783	Truman's Marketplace TDD	130,182	(Total Memorandum Only)	
Raytown Highway 350 TDD	(e)	Tuileries Plaza TDD	276,330		
Residence Inn St. Louis Downtown TDD	52,998	Union Station TDD	83,906		
Ridgecrest TDD	25,916	University Place TDD	56		
Rock Bridge Center TDD	337,968	US Hwy 36 Int 72 Corr TDD	3,271,141		
Salt Lick Road TDD	220,185	US Hwy 50/63 Cityview TDD	544,358		
Seven Trails Drive TDD	53,819	US Hwy 65 Truman Dam TDD	216,388		
Shoal Creek Pky/N Oak TRF	4,560	Washington Avenue TDD	(e)		
Shoppe's at Cross Keys TDD	670,141	Wentzville TDD	432,918		
Shoppe's at Hilltop TDD	(e)	Wentzville II TDD	97,149		
Shoppe's at Stadium TDD	665,603	Wentzville III TDD	147,390		
Shoppe's Old Webster TDD	25,557	Wentzville Parkway 1 TDD	187,303		
Southtown TDD	136,994	Westport Plaza TDD	264,335		

See page 82 for an explanation of footnote references.

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

District	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	
(continued from previous page)				Community Improvement Districts (Continued)				
Community Improvement Districts								
12th and Wyandotte CID	\$	(e)	(e)	0	Bridgewood Plaza CID	\$	36,558	36,558
23rd and Sterling CID		(e)	(e)	0	Broadway Area CID		21,087	21,087
25 North Central CID		(e)	(e)	0	Broadway Hotel CID		349,104	349,104
51st & Oak CID		(e)	(e)	0	Brywood Centre CID		249,348	249,665
58 Highway Regional Market CID	136,325	3,712	140,037		Business Loop CID		315,068	323,092
63 Bypass CID	51,760	873	52,632	Capital Mall CID	754,533	3,072	757,605	
76 Entertainment CID	209,015	3,493	212,508	Carrie Ave CID	(e)	(e)	0	
210 Highway CID	228,074		228,074	Center at Kenrick Plaza CID	(e)	(e)	0	
212 S. Grand CID	(e)	(e)	0	Chambers West Florissant CID	67,757	43	67,799	
620 Market CID	1,962	626	2,588	Cheshire Annex CID	(e)	(e)	0	
840 E Taylor CID	(e)	(e)	0	Cheshire CID	(e)	(e)	0	
901 South 291 CID	(e)	(e)	0	Chesterfield Blue Valley	1,358,615	20,678	1,379,293	
10100 Watson Road CID	(e)	(e)	0	Chouteau Crossing CID	(e)	(e)	0	
10700 Pear Tree Lane CID	205,076	1,000	206,077	City Hospital Powerhouse	(e)	(e)	0	
1100 Washington Ave CID	(e)	(e)	0	City Hospital RPA2 CID 1	(e)	(e)	0	
1133 Washington Ave CID	(e)	(e)	0	College Station CID	34,396		34,396	
1201 Washington CID	7,050	1,338	8,388	Colonial Marketplace CID	288,695		288,695	
1225 Washington CID	74,260	88	74,348	Commercial St CID	36,795	533	37,327	
1601 S. Jefferson CID	39,414	408	39,822	Cook Crossings CID	(e)	(e)	0	
1831/2000 Sidney Street	(e)	(e)	0	Cozens MLK Grand CID	31,936	1,202	33,138	
2017 Chouteau CID	55,580	1,341	56,920	Crackerneck Center CID	(e)	(e)	0	
2317 Belt CID	(e)	(e)	0	Creekwood Commons CID	33,951		33,951	
2350 South Grand CID	(e)	(e)	0	Crestwood Square CID	78,403	623	79,026	
4840 CID	(e)	(e)	0	Crossroads Shopping Center CID	87,876	457	88,333	
5050 Main CID	(e)	(e)	0	Crowne Plaza CID	(e)	(e)	0	
8750 Manchester Road CID	32,346	1,706	34,052	Cupples Station Bldg 9	(e)	(e)	0	
Adie/St. Charles Rock Road CID	(e)	(e)	0	CWE Business CID	811,631	30,310	841,941	
Affton Plaza CID	6,951		6,951	Daniele CID	(e)	(e)	0	
Airport Plaza CID	63,315		63,315	Deer Creek Center CID	228,873	415	229,288	
American Center CID	28,537		28,537	Delmar/Delcrest CID	(e)	(e)	0	
Antioch Center CID	449,495		449,495	Ditzler CID	(e)	(e)	0	
Ballpark Village CID	365,600	3,074	368,674	Downtown CID	597,027	7,613	604,640	
Bear Creek CID	369,472		369,472	Downtown Cape Girardeau	151,871		151,871	
Beck Road & Belt Highway CID	(e)	(e)	0	Downtown Excelsior SPGS	31,607	37	31,644	
Belleau CID	44,571	8,757	53,329	Downtown Lee's Summit CID	333,628	8,436	342,065	
Berkeley Northpark CID	(e)	(e)	0	Downtown Springfield CID	234,442	5,693	240,135	
Bethany 136 CID	47,900	79	47,979	Eagles Landing CID	(e)	(e)	0	
Big Spring Plaza CID	58,497	2,672	61,169	East Ashland Plaza CID	(e)	(e)	0	
Biltmore East CID	93,435	206	93,640	East Hills CID	641,939	7,369	649,308	
Black Mountain CID	(e)	(e)	0	East Main & Highway 47 CID	63,076	976	64,052	
Blue Jay Crossing CID	77,291	407	77,698	East Osage CID	146,133	290	146,423	
Blue Parkway & Colbern Road	(e)	(e)	0	Edgewood Farms CID	(e)	(e)	0	
Branson Hills Infra Fac CID	31,002		31,002	Ellisville Marketplace	84,544	855	85,399	
Brentwood Blvd/Clayton Rd	(e)	(e)	0	Ellsinore Herren Ave CID	(e)	(e)	0	
Bridgeton NWP CID	(e)	(e)	0	Elm and 370 CID	13,932	2,589	16,522	

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
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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)			
Elms Hotel CID	\$ (e)	(e)	0	Kenrick Plaza CID	\$ 534,288	1,288	535,575
Euclid South CID	364,359	22,638	386,996	Laclede Landing CID	64,032	1,782	65,814
Eureka Pointe CID	49,758		49,758	Lafayette Center CID	179,534		179,534
Flintlock Plaza CID	125,547	361	125,908	Landing Mall CID	85,491	334	85,825
Flintlock Shoppes CID	250,746	1,966	252,712	Landing River Center CID	(e)	(e)	0
Flori Drive CID	(e)	(e)	0	Langsford Plaza CID	34,566	220	34,786
Forsyth Associates CID	(e)	(e)	0	Laurel CID	(e)	(e)	0
Forum Plaza CID	158,610	244	158,854	Lebanon Marketplace CID	34,129		34,129
Fountain Lakes CID	(e)	(e)	0	Leerjak CID	(e)	(e)	0
Fountain Lakes Comm Center	(e)	(e)	0	Lemay CID	201,936		201,936
Fountain Plaza CID	239,397	3,490	242,887	Liberty Commons CID	71,392		71,392
Fountains CID	50,001		50,001	Liberty Commons CID Liberty	127,494	7,627	135,122
Foxwood Village CID	(e)	(e)	0	Liberty Corners CID	246,100	1,485	247,585
Georgian Square CID	(e)	(e)	0	Liberty Triangle CID	889,376	10,318	899,694
Grain Valley Marketplace	(e)	(e)	0	Liberty Tri Shop Center CID	176,491	2,151	178,642
Grant Center CID	39,398	237	39,635	Lincoln Crossing CID	80,946	2,091	83,037
Greenview CID	25,224		25,224	Logan Estates CID	(e)	(e)	0
Grove CID	211,856	2,489	214,345	Loughborough Commons CID	602,288		602,288
Hadley Township South 2 CID	153,965		153,965	Magnolia CID	(e)	(e)	0
Hail Ridge CID	(e)	(e)	0	Manchester Ballas CID	1,875,845	22,645	1,898,490
Hampton/Berthold CID	(e)	(e)	0	Manchester Lindbergh SE CID	(e)	(e)	0
Hayti Ventures CID	(e)	(e)	0	Maple Valley Plaza CID	53,687	45	53,732
Hazelwood Commerce Center CID	(e)	(e)	0	Market at McKnight CID	288,176	4,115	292,291
High Ridge Commons CID	707,567		707,567	Mary Mart CID	31,466	140	31,606
Highway 50 & Todd George CID	148,367	606	148,972	Mayfair Plaza CID	139,731	2,723	142,454
Highway 61 CID	(e)	(e)	0	McCroskey Street CID	36,852	632	37,484
Highway 100 CID	6,208	180	6,388	McNutt Road Corridor CID	386,734		386,734
Highway 166 CID	(e)	(e)	0	Meadowbrook Village CID	63,327	18	63,345
Highway 350 CID	574,143	13,587	587,730	Metro N Square And Common	131,499	4,352	135,850
Highway J and 17th Street CID	(e)	(e)	0	Midwest Plaza CID	15,158		15,158
Highlandville CID	(e)	(e)	0	Miner Gateway CID	43,291	814	44,105
Hilltop CID	1,065,787		1,065,787	Mineral Area CID	91,906	2,053	93,959
Hilltop Village Center CID	51,832	7	51,839	Missouri Bottom Road CID	(e)	(e)	0
Historic Downtown Branson CID	440,840		440,840	Moberly Crossings CID	24,106	203	24,310
Historic Downtown Liberty	25,561	6	25,567	Monett Marketplace CID	(e)	(e)	0
Hope Valley CID	97,919	2,940	100,859	Mountain Farm CID	(e)	(e)	0
I-470 Square CID	172,318		172,318	NWP CID	(e)	(e)	0
Independence Avenue CID	773,152	13,398	786,550	Noland Fashion Square CID	188,401	1,623	190,024
Independence Event Center CID	5,682,579		5,682,579	Noland Road CID	1,513,924		1,513,924
Intercontinental CID	(e)	(e)	0	North 763 CID	31,899		31,899
James River Commons CID	1,349,869	4,121	1,353,990	North Broadway Carrie CID	(e)	(e)	0
Jennings Station Road CID	(e)	(e)	0	N County Festival Square	191,871	847	192,719
Jeter Farm CID	(e)	(e)	0	North Oak Village CID	340,952	12,473	353,424
Kearney West Side CID	82,952		82,952	North Oaks Plaza Shopping Center CID	107,698	968	108,665
Kelly Town Plaza CID	(e)	(e)	0	Northmoor Associates CID	19,136	201	19,337

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District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Northpark Lane CID	\$ 638,146	10,515	648,661	South 160 CID	\$ 138,466		138,466
Northwest Area CID	67,626	1,000	68,626	South 63 Corridor CID	91,031		91,031
Oak Barry CID	372,222	2,778	375,001	South Grand CID	124,428	533	124,961
Oaks at Woods Chapel CID	(e)	(e)	0	South Highway 67 CID	(e)	(e)	0
O'Fallon Retail Walk CID	238,809	616	239,426	Southdale Center CID	59,636	223	59,859
OHM Woodson Terrace Commu	(e)	(e)	0	Southern Hills CID	549,325		549,325
Old Dorsett Road CID	(e)	(e)	0	Southtowne CID	251,988	8,251	260,239
Old Foundation CID	(e)	(e)	0	St. Charles Rock Road CID	148,154	2,129	150,283
Old Town Cottleville CID	116,622	584	117,206	St. Joseph Downtown CID	63,325		63,325
Orpheum Theatre CID	(e)	(e)	0	St. Louis Convention Center Hotel 3 CID	525,173		525,173
Osage Commercial Area CID	98,577	166	98,743	St. Peters Hotel CID	(e)	(e)	0
Ozora CID	(e)	(e)	0	State Line Shopping Center CID	26,954	8	26,963
Ozark Hills CID	(e)	(e)	0	Stateline CID	(e)	(e)	0
Paddock Forest CID	64,719	761	65,480	Strafford Plaza CID	(e)	(e)	0
Park Pacific CID	(e)	(e)	0	Stoneybrooke CID	204,943	6,845	211,789
Parkville Old Towne Market CID	57,685	1,063	58,748	SueMandy Drive 1 CID	(e)	(e)	0
Peachtree CID	7,698	1,904	9,602	SueMandy Drive 2 CID	(e)	(e)	0
Peach Tree CID	(e)	(e)	0	SueMandy Mid Rivers CID	1,069,857	7,308	1,077,165
Phoenix Center I CID	345,599		345,599	Sullivan Marketplace CID	30,410	444	30,854
Phoenix Center II CID	469,949		469,949	Summit Fair CID	672,551		672,551
Platte City Market CID	(e)	(e)	0	Sunrise Beach Market Cntr	(e)	(e)	0
Plattner CID	(e)	(e)	0	Telegraph Crossing North	51,017	747	51,765
Plaza at Noah's Ark CID	313,947	2,063	316,010	The Commons CID	36,897		36,897
Plaza East CID	69,042	8	69,050	Tiffany Landing CID	(e)	(e)	0
Plaza on Blvd Jennings CID	148,931	908	149,838	Tori Pines Commons CID	2,623	1,154	3,777
Railway Exchange Building CID	17,307	1,337	18,644	Town and Country Village CID	(e)	(e)	0
Raintree 150 Center CID	47,810		47,810	Town Plaza CID	144,679	6,858	151,537
Raymore Galleria CID	87,930		87,930	Troost Avenue CID	230,413	1,596	232,009
Raytown Crossing Center CID	(e)	(e)	0	Truman's Marketplace CID	390,382		390,382
Raytown Square CID	142,923	17,686	160,609	Truman Road CID	115,388	1,009	116,397
Red Bridge CID	82,765	998	83,763	Truman Village CID		1,112	1,112
Red Bridge Shopping Center CID	38,566	35	38,601	Tuscany Village Project 1	(e)	(e)	0
Richardson Crossing CID	20,671	1,507	22,177	Twin City Mall CID	175,596		175,596
Ridgecrest CID	25,916	107	26,023	TXRH CID	(e)	(e)	0
Ritter Plaza CID	(e)	(e)	0	Union CID	38,390	263	38,653
Riverfront Hotel CID	495,541	30,881	526,422	Union Station CID	319,588	5,953	325,541
Riverside Gateway Crossing	27,299	81	27,380	Uptown CID	5,772		5,772
Rogers Plaza CID	(e)	(e)	0	Veteran's Memorial Parkway CID	21,922		21,922
Rt. 141 Marshall Road CID	(e)	(e)	0	Viaduct Commercial Area CID	62,358	524	62,882
SCZ Development District Inc. CID	(e)	(e)	0	Victoria Crossings CID	6,930	93	7,023
Shoppes at Kearney CID	313,059	47	313,105	Viking Conference Center CID	67,148	441	67,589
Shops on Blue Parkway CID	139,730	381	140,111	Villages CID	240,821	870	241,691
Shops at James River CID	119,909		119,909	Vintage Plaza CID	70,381	769	71,150
Skelly CID	84,070	218	84,288	Waldo CID	586,789	7,647	594,436
Soda Fountain Square CID	28,592	242	28,834	Ward Parkway Shop Center CID	1,441,053	15,191	1,456,244

See page 82 for an explanation of footnote references.

(continued on next page)

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

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)			
Community Improvement Districts (Continued)			
Waterbury Storm Water CID	\$ 29,833	897	30,729
Watson-Laclede Station Road CID	30,432	7	30,439
Watts Mill CID	40,838	175	41,013
Wentzville Bluffs CID	149,459	3,439	152,898
West Clay Extension CID	332,485		332,485
West Pearce CID	(e)	(e)	0
Westgate CID	54,965		54,965
Westport Plaza 1 CID	264,294	1,831	266,125
Wilson Creek Market Place CID	(e)	(e)	0
Windsor Place CID	37,379	233	37,612
Y Highway Market Place	(e)	(e)	231,298
Zumbehl Road/Hwy 94 CID	29,192	2,335	31,527
Total Community Improvement Districts (Total Memorandum Only)	\$ 45,126,350	431,503	45,789,151
Port Improvement Districts			
Kansas City, MO District 1 PID	\$ 2,350	1,890	4,240
Kansas City, MO District 2 PID	(e)	(e)	0
Kansas City MO District 4 PID	(e)	(e)	0
St. Louis County PID	151,193		151,193
Total Port Improvement Districts: (Total Memorandum Only)	\$ 153,543	1,890	155,433

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
Community Development Districts			
3 Trails Village CDD	\$ (e)	(e)	0
39th Street CDD	189,454	1,443	190,897
Branson Hills CDD	922,291		922,291
Brookside CDD	405,426	4,276	409,703
Bryan Road CDD	20,658	397	21,055
Caledonia CDD	9,457	1,200	10,657
Crossings CDD	112,085	4,122	116,207
Grandview Crossing CDD	9,401	12,635	22,036
KC International Airport CDD	492,182	133,697	625,879
Lake Lotawana CDD	12,100	1,780	13,880
Martin City CDD	324,949	9,591	334,540
Performing Arts CDD	215,941	24,124	240,065
Residence Inn Downtown/St. Louis CDD	52,910	10,419	63,329
Springdale CDD	27,577	2,768	30,345
St. Charles Riverfront CDD	307,220	52,550	359,769
Westport CDD	491,152	2,293	493,445
Total Community Development Districts: (Totals Memorandum Only)	\$ 3,592,803	261,295	3,854,099
District Totals by Tax Type: (Totals Memorandum Only)			
Local Sales Tax:		\$ 234,761,647	
Local Option Use Tax:		694,689	
County Stock Tax:		6,837,939	
District Totals:		\$ 242,294,276	

- (a) See page 13 for a description of local sales tax.
- (b) The total of tax distributions to counties, cities, and other local political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 8 and 13, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collection schedules. These fee collections are shown on pages 25, 26, and 28 through 31.
- (c) See page 13 for a description of local option use tax.
- (d) See page 108 for a description of county stock insurance included in the Financial Institutions Tax Fund description.
- (e) To preserve confidentiality, amounts are not reported because there are less than six taxpayers in the district.

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2017

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, 2017 AND 2016

(in thousands of dollars)

	2017					2016				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (0101)										
Personal Service	\$ 30,348	30,353	1,001	28,663	689	29,640	29,665	850	28,051	764
Expense and Equipment	6,283	6,358	448	4,127	1,783	5,011	4,986	167	4,232	587
Postage	5,656	5,656	331	5,267	58	5,495	5,495	155	5,340	0
Tax Integrated System	13,000	13,000		7,472	5,528	13,000	13,000	2,700	7,903	2,397
Appropriated Tax Credits	600	600	309	291	0	1,400	1,400	42	363	995
County Stock Insurance	661	661	545	115	1	661	661		114	547
Debt Offset Tax Credits	260	260		146	114	260	260		69	191
Emblem Use Fee Distribution	1	1		1	0	1	1		1	0
Fees to Counties and Collection Agency Fees	3,300	3,300		2,768	532	3,300	3,300		2,926	374
MoDEX	250	250	250		0	250	250	250		0
Payment of Dues to the Multistate Tax Commission	212	212	6	206	0	212	212	6	206	0
Payment of Fees to Counties for Liens	465	465		281	184	465	465		275	190
Refunds for Overpayment of Tax	1,384,100 E	1,415,661		1,415,657	4	1,394,400 E	1,414,400		1,404,699	9,701
General Fund Total	\$ 1,445,136	1,476,777	2,890	1,464,994	8,893	1,454,095	1,474,095	4,170	1,454,179	15,746
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 26	26		23	3	26	26		23	3
Expense and Equipment	2,090	2,090		1,306	784	2,090	2,090		1,343	747
Child Enforcement Collections Fund Total	\$ 2,116	2,116	0	1,329	787	2,116	2,116	0	1,366	750
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 577	577		513	64	566	566		563	3
Expense and Equipment	8	8		2	6	8	8		5	3
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 586	586	0	516	70	575	575	0	569	6
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,164	1,164		1,042	122	1,164	1,164		907	257
Debt Offset Escrow Fund Total	\$ 1,164	1,164	0	1,042	122	1,164	1,164	0	907	257

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, 2017 AND 2016

(in thousands of dollars)

	2017					2016				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
DEPARTMENT OF REVENUE FEDERAL FUND (0132)										
Personal Service	\$ 270	270		152	118	264	264		140	124
Expense and Equipment	3,842	3,842		2,320	1,522	3,842	3,842		2,393	1,449
Department of Revenue Federal Fund Total	\$ 4,112	4,112	0	2,472	1,640	4,106	4,106	0	2,533	1,573
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)										
Personal Service	\$ 7	7		0	7	7	7			7
Expense and Equipment	10	10		0	10	10	10			10
Refunds of Specialty Plates	10	10		0	10	5	6		5	1
Department of Revenue Specialty Plate Fund Total	\$ 27	27	0	0	27	22	23	0	5	18
DEPARTMENT OF REVENUE TECHNOLOGY FUND (0416)										
Expense and Equipment	\$ 3,000	3,000			3,000	0	0			0
Department of Revenue Technology Fund Total	\$ 3,000	3,000	0	0	3,000	0	0	0	0	0
FAIR SHARE FUND (0687)										
Refunds of Tobacco and Cigarette Tax	\$ 11	11		9	2	11	11		4	7
Fair Share Fund Total	\$ 11	11	0	9	2	11	11	0	4	7
FEDERAL AND OTHER FUNDS (0279, 0285, 0286, 0569, 0619)										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 35	35		1	34	40	39			39
Federal and Other Funds Total	\$ 35	35	0	1	34	40	39	0	0	39
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 53	53	2	49	2	52	52	2	49	1
Expense and Equipment	4	4		1	3	4	4		3	1
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125		9	116	125	125		7	118
Health Initiatives Fund Total	\$ 187	187	2	64	121	186	186	2	64	120

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, 2017 AND 2016

(in thousands of dollars)

	2017					2016				
	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)										
INCOME TAX DESIGNATIONS (0700-0716, 0915, 0987)										
Income Tax Designations Distributions	\$ 50	50		26	24	50	50		36	14
Income Tax Designations Fund Total	\$ 50	50	0	26	24	50	50	0	36	14
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50	50		2	48	50	50		6	44
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000	188,000		188,000	0	188,000	188,000		185,676	2,324
Motor Fuel Tax Fund Total	\$ 188,050	188,050	0	188,002	48	188,050	188,050	0	185,682	2,368
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 660	660		570	90	648	648		522	126
Expense and Equipment	274	274		72	202	274	274		215	59
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		2	3	5	5		4	1
Motor Vehicle Commission Fund Total	\$ 983	983	0	688	295	971	971	0	785	186
PETROLEUM INSPECTION FUND (0662)										
Personal Service	\$ 34	34		28	6	34	34		27	7
Expense and Equipment	3	3		0	3	3	3		1	2
Petroleum Inspection Fund Total	\$ 37	37	0	28	9	37	37	0	28	9
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 28	28		27	1	28	28		26	2
Expense and Equipment	1	1			1	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 29	29	0	27	2	29	29	0	26	3

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, 2017 AND 2016

(in thousands of dollars)

	2017					2016				
	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)										
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 7,198	7,198	196	6,972	30	7,081	7,081	193	6,841	47
Expense and Equipment	4,338	4,338	150	3,979	209	4,338	4,338	150	4,049	139
Postage	2,237	2,237	67	2,104	66	2,171	2,171	65	2,106	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291 E	2,291		474	1,817	2,291 E	2,291		448	1,843
Refunds of Motor Fuel Tax	10,914 E	14,914		14,702	212	10,914 E	10,914		10,047	867
State Highways and Transportation Department Fund Total	\$ 26,978	30,978	413	28,231	2,334	26,795	26,795	408	23,491	2,896
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25	25		20	5	25	25		9	16
State School Money Fund Total	\$ 25	25	0	20	5	25	25	0	9	16
TOBACCO CONTROL ENFORCEMENT (0984)										
Personal Service	\$ 42	42			42	41	41			41
Expense and Equipment	3	3			3	3	3			3
Tobacco Control Enforcement Fund Total	\$ 45	45	0	0	45	44	44	0	0	44
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 2,000	2,000		267	1,733	2,000	2,000		309	1,691
Workers' Compensation Fund Total	\$ 2,000	2,000	0	267	1,733	2,000	2,000	0	309	1,691
TOTAL BUDGETED GOVERNMENTAL FUNDS	\$ 1,671,571	1,707,212	3,305	1,687,716	16,191	1,680,316	1,700,316	4,580	1,669,993	25,743

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

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2008 - 2017)**

(in thousands of dollars)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
	(a)	(a)	(a)	(a)	(a)					
Travel	\$ 151	197	197	195	177	211	185	233	261	289
Fuel and Utilities										
Supplies	12,958	12,506	12,059	11,765	11,155	10,793	12,342	11,040	9,542	10,392
Professional Development	371	396	340	319	363	315	278	267	287	287
Communication Services and Supplies	643	710	700	718	664	719	659	636	714	648
Professional Services	14,834	16,298	16,273	34,392	22,036	9,389	9,445	8,830	14,953	15,650
Maintenance and Repair Services	233	287	281	236	594	481	432	446	568	317
Janitorial Services										1
Computer Equipment	1	258	53	283	317	126	342	85	98	1,155
Office Equipment	537	118	298	453	77	99	209	44	141	508
Other Equipment	206	265	779	491	140	285	57	48	41	598
Property\Lease\Rental	12	6	11	11	17	31	19	106	18	74
Other Expenses	9	6	5	4	4	10	7	7	7	26
Total	\$ 29,955	31,047	30,996	48,867	35,544	22,459	23,975	21,742	26,630	29,945

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

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2010-2017**

(in thousands of dollars)

	2017	2016	2015	2014	2013	2012	2011	2010	2008 - 2009 (a)
Administration Division (b)									
Personal Service	\$ 3,475	3,340	3,338	3,234	3,507	3,431	3,743	4,040	
Expense and Equipment	11,358	11,568	11,900	11,499	11,712	10,968	12,162	10,878	
Total	\$ 14,833	14,908	15,238	14,733	15,219	14,399	15,905	14,918	
Legal Services Division (b)									
Personal Service	\$ 4,100	3,953	3,814	3,755	3,718	3,646	3,719	3,787	
Expense and Equipment	325	326	334	406	403	381	358	331	
Total	\$ 4,425	4,279	4,148	4,161	4,121	4,027	4,077	4,118	
Motor Vehicle and Driver Licensing Division (b)									
Personal Service	\$ 8,830	8,473	8,484	8,174	8,812	8,081	8,317	8,878	
Expense and Equipment	5,652	5,869	5,592	5,889	6,399	5,823	6,213	5,782	
Total	\$ 14,482	14,342	14,076	14,063	15,211	13,904	14,530	14,660	
Taxation Division (b)									
Personal Service	\$ 20,592	20,478	20,400	21,465	20,617	20,912	20,562	20,532	
Expense and Equipment	1,892	1,974	1,511	1,592	1,551	2,008	2,365	1,961	
Tax Integrated System	7,473	7,903	8,293	25,835	12,000				
Fees to Counties and Collection Agency Fees	2,768	2,926	2,952	3,223	3,065	2,693	2,343	2,415	
Payment of Fees to Counties for Liens	281	275	264	273	264	428	376	225	
Multistate Tax Commission Dues	206	206	150	150	150	158	158	150	
Total	\$ 33,212	33,762	33,570	52,538	37,647	26,199	25,804	25,283	
Total Personal Service	\$ 36,997	36,244	36,036	36,628	36,654	36,070	36,341	37,237	
Total Expense and Equipment	29,955	31,047	30,996	48,867	35,544	22,459	23,975	21,742	
TOTAL EXPENDITURES	\$ 66,952	67,291	67,032	85,495	72,198	58,529	60,316	58,979	

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The organizational expenditures for Fiscal Year 2008-2009 are shown on page 89.

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

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS (2008-2009)**

		(in thousands of dollars)	
(a)		<u>2009</u>	<u>2008</u>
Customer Services Division			
Personal Service			
Taxation	\$	13,713	13,523
Motor Vehicle, Driver License, Customer Assistance		10,708	10,213
Expense and Equipment			
Taxation		1,991	2,547
Motor Vehicle, Driver License, Customer Assistance		7,251	9,747
Fees to Counties and Collection Agency Fees		3,928	3,380
Payment of Fees to Counties for Liens		186	192
Contingency Payments			
Tax Data Matching			
Payment of Dues to the Multistate Tax Commission		158	163
Total	\$	<u>37,935</u>	<u>39,765</u>
Fiscal Services Division			
Personal Service	\$	9,750	9,026
Expense and Equipment		12,827	13,619
Total	\$	<u>22,577</u>	<u>22,645</u>
Legal Services Division			
Personal Service	\$	4,453	4,456
Expense and Equipment		289	297
Total	\$	<u>4,742</u>	<u>4,753</u>
Total Personal Service	\$	38,624	37,218
Total Expense and Equipment		<u>26,630</u>	<u>29,945</u>
TOTAL EXPENDITURES	\$	<u><u>65,254</u></u>	<u><u>67,163</u></u>

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. Fiscal Years 2010 through 2017 divisional expenditures are shown on page 88.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2008 - 2017)**

(in thousands of dollars)

	2017 (a)	2016 (a)	2015 (a)	2014 (a)	2013 (a)	2012	2011	2010	2009	2008
General Fund (0101)	\$ 48,784	48,933	48,921	66,960	52,674	40,672	41,408	39,756	45,497	47,416
Child Support Enforcement Collections Fund (0169)	1,329	1,366	1,357	1,494	1,753	1,812	1,811	1,820	1,929	1,979
Conservation Commission Fund (0609)	517	569	564	534	508	531	500	544	553	527
Department of Revenue Federal Fund (0132)	2,472	2,533	2,503	2,846	4,271	3,521	3,611	3,331	3,675	4,081
Department of Revenue Information Fund (0619)					6		682	798	773	682
Department of Revenue Specialty Plate (0775)					2				4	
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)					9		12	12	12	12
Federal Budget Stabilization (2000)								90		
Health Initiatives Fund (0275)	54	58	54	50	50	64	56	54	52	46
Motor Vehicle Commission Fund (0588)	686	781	605	397	458	370	691	773	1,112	1,096
Petroleum Inspection Fund (0662)	28	29	24	23	18	27	30	30	35	30
Petroleum Storage Tank Insurance Fund (0585)	27	26	26	24	25	23	26	25	25	24
State Highways and Transportation Department Fund (0644)	13,055	12,996	12,978	13,153	12,394	11,509	11,489	11,746	11,587	11,270
Tobacco Control Enforcement Fund (984)				14	30					
Total	\$ 66,952	67,291	67,032	85,495	72,198	58,529	60,316	58,979	65,254	67,163

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

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2008 - 2017)**

(in thousands of dollars)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Refunds for Overpayment of Tax	\$ 1,415,657	1,404,699	1,222,501	1,278,422	1,178,920	1,278,159	1,336,625	1,468,754	1,440,487	1,257,997
Appropriated Tax Credits	291	363								
County Stock Insurance Tax	115	114	103	82	203	644	1,135	1,295	1,508	835
Refunds for Aviation Trust Fund	2	6	6	20	4	9	6	5	58	16
Distribution of Funds Accruing to the Motor Fuel Tax Fund	188,000	185,676	185,263	178,451	177,321	180,130	183,887	182,147	181,390	189,735
Distribution of Income Tax Check-offs	26	36	35	33	25	32	34	39	30	28
Distribution of Homestead Preservation Tax Credit							774	2,489	91	1,056
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	474	448	404	850	1,552	1,561	1,335	1,309	1,321	1,599
Refunds of Tobacco and Cigarette Tax	39	20	21	50	27	20	146	20	4	44
Refunds of Motor Fuel Tax	14,702	10,047	10,578	9,119	7,838	10,031	10,237	10,559	11,297	9,325
Refunds of Fees Credited to Motor Vehicle Commission Fund	2	4	4	3	6	3	6		1	3
Refunds-Overpayment and Errors of the Workers' Compensation Fund	267	309	118	66	514	244	2,202	505	2,058	1,271
Refunds-Federal and Other Funds				14	18	8	12	13	9	11
Refunds-Debt Offset	1,042	907	823	866	893	836	837	359	262	286
Debt Offset Tax Credits	146	69	66	99	211	424	160	260	238	227
Refunds of Specialty Plates		5	5		5					15
Distribution of Emblem Use Fee	1	1	1	1	1	1				
Total Program Specific Distributions	\$ 1,620,764	1,602,704	1,419,928	1,468,076	1,367,538	1,472,102	1,537,396	1,667,754	1,638,754	1,462,448

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2017

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 2017, the Department of Revenue received approximately 69 percent of its operational funding from the General Fund.

AMERICAN RED CROSS TRUST FUND

The American Red Cross Trust Fund, as authorized by Section 143.1013, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department distributes the collections and accrued interest to the American Red Cross semiannually.

ANTITERRORISM FUND

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

AVIATION TRUST FUND

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

BLIND PENSION FUND

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

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

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

FUND DESCRIPTIONS

BRAIN INJURY FUND

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

CHILD SUPPORT ENFORCEMENT FUND

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

CHILDHOOD LEAD TESTING FUND

The Childhood Lead Testing Fund, as authorized by Sections 701.345 and 143.1006, RSMo, receives contributions that individuals or corporations designate on income tax returns and appropriations, gifts, other contributions, grants, bequests, and other aid received from federal, private, or other sources related to lead testing, education, and screenings. The Department of Health and Senior Services uses the money for the administration of childhood lead programs, the administration of blood tests to uninsured children, educational materials, and analysis of lead blood test reports and case management.

CHILDREN'S TRUST FUND

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals requesting "Children Trust Fund" license plates, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1000, RSMo.

CIRCUIT COURTS ESCROW FUND

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

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.

FUND DESCRIPTIONS

CRIME VICTIMS' COMPENSATION FUND

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

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

CRIMINAL RECORD SYSTEM FUND

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

DEBT OFFSET ESCROW FUND

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

DEPARTMENT OF REVENUE FEDERAL FUND

The Department of Revenue enters into contracts for federal grants from several federal agencies. These grants are for various motor vehicle and driver licensing programs and highway use tax and motor fuel compliance. All Department appropriations pertaining to grant expenditures are charged to this fund. The Department transmits all reimbursement receipts to this fund. The Department of Social Services also deposits federal receipts to the fund that are appropriated to the Department to perform oversight of and payment to the vendor that collects and disburses child support funds.

DEPARTMENT OF REVENUE INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Sections 32.067, 181.100 and 610.025 RSMo, receives fees that the Department charges for information requested by individuals, businesses, federal, state, and local governments. The Department transfers highway use proceeds to the State Highways and Transportation Department Fund annually. Every other year, if proceeds, other than highway use proceeds, exceed \$25,000, the Department transfers the balance to the General Revenue Fund.

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.

DEPARTMENT OF REVENUE WARRANT INTERCEPT FUND

The Department of Revenue Warrant Intercept Fund serves as a conduit for intercepted vendor payments for distribution to the proper funds. As authorized by Section 140.855, RSMo the Department intercepts the payments to state government vendors because the vendors owe delinquent taxes and fees to the Department.

DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND

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

DEVELOPMENTAL DISABILITIES WAITING LIST EQUITY TRUST FUND

The Developmental Disabilities Waiting List Equity Trust Fund, as authorized by Section 143.1017, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Mental Health uses the funds to provide community services and support to people with developmental disabilities and such person's families who are on the developmental disabilities waiting list and are eligible for but not receiving services.

DNA PROFILING ANALYSIS FUND

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 or \$60 surcharge (depending on the class of felony) assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding. The Department of Public Safety's Highway Patrol Crime Lab uses the funds to fulfill the purposes of the DNA profiling system.

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.

FUND DESCRIPTIONS

ELDERLY HOME-DELIVERED MEALS TRUST FUND

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

FAIR SHARE FUND

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

FEDERAL SURPLUS PROPERTY

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

FOSTER CARE AND ADOPTIVE PARENTS RECRUITMENT AND RETENTION FUND

The Foster Care and Adoptive Parents Recruitment and Retention Fund, as authorized by Sections 453.600 and 143.1015, RSMo, receives contributions that individuals or corporations designate on income tax returns, appropriations, gifts, donation, transfers and bequests. The Department of Social Services uses the funds to grant awards to licensed community-based foster care and adoption recruitment programs.

GAMING COMMISSION FUND

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

GAMING PROCEEDS FOR EDUCATION FUND

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

HAZARDOUS WASTE FUND

The Hazardous Waste Fund, as authorized by Section 260.262, RSMo, receives 96 percent of the collections from fees imposed on the sale of lead-acid batteries after deduction of six percent for collection costs retained by the seller.

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Sections 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10

FUND DESCRIPTIONS

percent tax on tobacco products other than cigarettes. The Department receives appropriations from the fund.

INCOME TAX IRREVOCABLE DESIGNATION FUNDS

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

INDEPENDENT LIVING CENTER FUND

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

INSURANCE DEDICATED FUND

The Insurance Dedicated Fund, as authorized by Sections 374.150, 379.1326 and 379.1412, RSMo, receives 10 percent of the premium tax paid by captive or special purpose life insurance companies subject to a maximum of 3 percent of the current fiscal year's appropriation from such fund. The remainder of such taxes are deposited into the General Fund.

LOCAL RECORDS PRESERVATION FUND

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

MISSOURI CASA FUND

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

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Sections 59.319 and 215.034, RSMo, receives a \$3 user fee that county recorders of deeds charge for the recording of any instrument.

FUND DESCRIPTIONS

MISSOURI LAND SURVEY FUND

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

MISSOURI MILITARY FAMILY RELIEF FUND

The Missouri Military Family Relief Fund, as authorized by Sections 41.218 and 143.1004, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Adjutant General makes grants or provides other financial assistance or services to families of persons who are members of the Missouri National Guard or Missouri residents who are members of the reserves of the armed forces of the United States.

MISSOURI NATIONAL GUARD FOUNDATION FUND

The Missouri National Guard Foundation Fund, as authorized by Section 143.1027, RSMo, receives contributions designated on income tax returns, gifts, bequests, or other contributions. The State Treasurer distributes the funds to the Missouri National Guard Foundation.

MISSOURI NATIONAL GUARD TRUST FUND

The Missouri National Guard Trust Fund, as authorized by Sections 41.214, 41.958, and 143.1003, RSMo, receives contributions designated on income tax returns, gifts, bequests, other contributions, grants, and federal funds. The Adjutant General uses the money to provide the appropriate uniformed honor detail to attend and render the appropriate services and coordinate the appropriate detail with a recognized veteran's organization for any deceased person who served in the armed forces of the United States during a time of war or is otherwise entitled to military honors at the person's burial, interment, or memorial service.

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

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

MISSOURI PUBLIC HEALTH SERVICES

The Missouri Public Health Services Fund, as authorized by Sections 192.900 and 301.3084, RSMo, receives contributions from individuals requesting "Breast Cancer Awareness" license plates. The Department of Health and Senior Services administers the fund and uses the money to educate the public, collect statistics, and provide services to detect, test, and prevent cervical and breast cancer.

FUND DESCRIPTIONS

MISSOURI STATE WATER PATROL FUND

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

MISSOURI WORKS COMMUNITY COLLEGE JOB RETENTION TRAINING FUND

The Missouri Works Community College Job Retention Training Fund, as authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with a community college district to provide education and training for the retention of jobs. The Department of Economic Development must approve the project agreement.

MISSOURI WORKS COMMUNITY COLLEGE NEW JOBS TRAINING FUND

The Missouri Works Community College New Jobs Training Fund, as authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with community college districts for training projects. The Department of Economic Development must approve the project agreement.

MODEX FUND

The MODEX Fund, as authorized by Section 488.5320, RSMo, receives 50 percent of charges from cases disposed of by a violations bureau. The Peace Officers Standards and Training Commission uses the money for the operational cost of the Missouri Data Exchange (MODEX) system.

MOTOR FUEL TAX FUND

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

MOTOR VEHICLE COMMISSION FUND

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

MOTORCYCLE SAFETY TRUST FUND

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs. The fund also receives a \$2.75 fee from applicants for a motorcycle instruction permit, as authorized by Section 302.140, RSMo.

FUND DESCRIPTIONS

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The fund also receives contributions from individuals requesting contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1016, RSMo. The Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

PARKS SALES TAX FUND

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

PEDIATRIC CANCER TRUST FUND

The Pediatric Cancer Trust Fund, as authorized by Section 143.1026, RSMo, receives contributions designated on income tax returns, gifts, bequests, or other contributions. The State Treasurer distributes the funds to Cure Search for Children's Cancer.

PETROLEUM INSPECTION FUND

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

PETROLEUM STORAGE TANK INSURANCE FUND

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

PUPPY PROTECTION TRUST FUND

The Puppy Protection Trust Fund, as authorized by Section 143.1014, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Agriculture uses the money to administer the Canine Cruelty Prevention Act.

PUTATIVE FATHER REGISTRY FUND

The Putative Father Registry Fund, as authorized by Sections 192.016 and 453.020, RSMo, receives a \$50 filing fee imposed on individuals petitioning for adoption.

FUND DESCRIPTIONS

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 a \$.50 fee imposed on the purchase of each new tire after deduction of six percent for collection costs retained by the tire retailer.

SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a portion of a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund receives a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives a portion of a \$150 surcharge collected by court clerks. The surcharge is assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharge is assessed when the costs are

FUND DESCRIPTIONS

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 ROAD BOND FUND

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

STATE ROAD FUND

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

STATE SCHOOL MONEY FUND

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes). This fund also received license fees collected from wholesalers of cigarette or tobacco products as authorized by Section 149.035, RSMo. and penalties from surplus lines of insurance tax as authorized by Article IX, Section 7, of the Constitution of Missouri.

STATE TRANSPORTATION FUND

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

STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Sections 476.055 and 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding. Also,

FUND DESCRIPTIONS

this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

TAX AMNESTY FUND

The Tax Amnesty Fund, as authorized by Section 32.382, RSMo, received collections from a tax amnesty program administered by the Department from September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014.

TOBACCO CONTROL SPECIAL FUND

The Tobacco Control Special Fund, as authorized by Section 196.1035, RSMo, receives court orders of any profits, gains, gross receipts, or other benefits from violations of Section 196.1020 to 196.1035, RSMo, by tobacco product manufacturers. The Department receives appropriations from this fund.

VETERANS TRUST FUND

The Veterans Trust Fund, as authorized by Sections 42.135 and 143.1001, receives contributions that individuals or corporations designate on income tax returns, grants, gifts, bequests, and federal funds provided for the benefit of the state's veterans.

WORKERS' COMPENSATION FUND

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

WORKERS MEMORIAL FUND

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

WORLD WAR I MEMORIAL TRUST FUND

The World War I Memorial Trust Fund, as authorized by Section 301.3033, RSMo receives a voluntary contribution of \$10 from applicants of a military license plate, or a \$1 voluntary contribution from applicants of a non-military license plate. The Missouri Veterans' Commission uses the money from the fund to restore, renovate, and maintain memorials or museums dedicated to World War I.

FUND DESCRIPTIONS

WORLD WAR II MEMORIAL TRUST FUND

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

FUND DESCRIPTIONS

NON-STATE FUND DESCRIPTIONS

BANKRUPTCY CLEARING FUND

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

CIGARETTE AND TOBACCO TAX AND BOND FUND

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

COMPLIANCE CLEARING FUND

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

COUNTY AND OTHER MISCELLANEOUS NON-STATE FUNDS

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

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

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.

EXCESS TRAFFIC FINES

As authorized by Section 479.359 RSMo, the Excess Traffic Fines Fund receives fines, bond forfeitures and court costs from municipal ordinance violations and minor traffic violations in excess of 20 percent of the county, city, town or village's annual general operating revenue. The percentage is reduced from 20 percent to 12 ½ percent for a county with a charter form of government and more than 950,000 inhabitants and any city, town, or village within such county. The Department distributes the funds to the schools within the county in which the fines were collected.

FAMILY SUPPORT TRUST FUND

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

FINANCIAL INSTITUTIONS TAX FUND

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

FUND DESCRIPTIONS

the insurance tax to the State Treasurer, counties, and school districts pursuant to Section 148.330, RSMo.

MoDOT NON-STATE FUND

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

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

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. Section 32.087, RSMo, provides for the local sales tax procedures and duties of the Director of Revenue.
- **Suspense Holding**
The Department receives sales and use tax collections that cannot immediately be identified to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2017

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, 2017**

Name of Fund or Source	Balance June 30, 2016	Receipts	Expenditures	Balance June 30, 2017 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 61,884	159,910	191,484	30,310	Cash	30,310
Animal Waste Treatment System Loan Program	956,363	466,277	917,043	505,597	Cash	505,597
Beginning Farmer Loan Program	117,935	33,304	75,208	76,031	Cash	76,031
Agricultural Product Utilization Contributor Tax Credit Program	2,587,384	17,971,437	20,237,423	321,398	Cash	321,398
Family Farm Breeding Livestock Loan Program	29,980	8,008	3,448	34,540	Cash	34,540
Qualified Beef Tax Credit Program	297	375	100	572	Cash	572
MAESTRO (ARRA)	49,715	149	0	49,864	Cash	49,864
Mo. State Fair Escrow Account	1,814,870	2,471,438	2,211,532	2,074,776	Cash	2,074,776
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 377,207	397,895	569,685	205,417	Cash	205,417
DEPARTMENT OF CORRECTIONS:						
Inmate Account Fund	\$ 5,033,957	48,666,876	48,425,802	5,275,031	Cash	5,275,031
Inmate Canteen Fund	7,059,225	48,717,255	49,727,238	6,049,242	Cash	6,049,242
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 761,572,691	198,184,303	203,506,725	756,250,269	Cash, TI, Rec, Eq, Pre Exp, Bldg	1,889,588,241
MTC General	1,063,288	326,913	37,779	1,352,422	Cash	1,352,422
SSBCI Investment Income	184,227	2,877	4,276	182,828	Cash	182,828
Industrial Development and Reserve Fund	27,145,697	3,998,514	1,188,444	29,955,767	Cash, TI, Rec, Eq, Pre Exp, Bldg	29,955,767
Infrastructure Development Fund	63,183,487	11,905,810	4,924,898	70,164,399	Cash, TI, Rec, Eq, Pre Exp, Bldg	70,164,399
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 423,813	18,311	18,899	423,225	Cash, TI	416,963
Student and Activities Fund	319,643	110,383	171,527	258,499	Cash	258,499
Missouri School for the Blind:						
Trust Fund	9,682,981	606,915	238,951	10,050,945	Cash, TI	10,050,945
Activities Fund	72,215	65,859	124,880	13,194	Cash	13,194
Student Fund	6,310	6,357	12,216	451	Cash	451
Handicapped Children's Trust Fund	17,834	842	1,674	17,002	Cash, TI	17,002

See page 115 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

Name of Fund or Source	Balance June 30, 2016	Receipts	Expenditures	Balance June 30, 2017 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
(continued):						
Career and Technical Student Organizations:						
Missouri Association FCCLA	\$ 136,006	163,568	165,632	133,942	Cash, CD	138,461
Missouri DECA	43,787	1,093,455	1,049,484	87,758	Cash	87,758
Missouri Collegiate DECA	11,242	63,364	59,678	14,928	Cash	14,928
Missouri FBLA	216,060	769,737	776,305	209,492	Cash	209,492
Missouri FBLA-PBL Professional Division	2,585	51,058	0	53,643	Cash	53,643
Missouri PBL	11,413	6,990	10,927	7,476	Cash, CD	7,476
Missouri Skills USA	374,958	395,450	348,566	421,842	Cash, CD	421,842
Missouri Technology Student Association	69,728	61,008	55,041	75,695	Cash	75,695
Young Farmers	45,970	17,738	17,801	45,907	Cash, CD	45,907
Missouri FFA	1,495,348	1,500,471	1,428,933	1,566,886	Cash, CD, Other	1,566,886
Missouri FFA-PAS	8,162	1,254	1,193	8,223	Cash	8,223
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current General Fund	\$ (8,564,332)	101,710,809	131,024,427	(37,877,950)	Cash, Rec, TI, Inv, Pre Exp	117,398,295
Current Restricted Fund	2,259,335	9,220,787	8,487,448	2,992,674	Cash, Rec, CWIP, TI, Pre Exp	4,065,538
Auxiliary Services Designated	31,749,456	42,739,853	42,539,911	31,949,398	Cash, Rec, Inv, Pre Exp	34,834,627
Loan Funds - Restricted Fund	8,260,864	280	13	8,261,131	Cash, Rec, TI	8,331,950
Unexpended Plant Restricted Fund	10,370,932	9,684,750	(99,932)	20,155,614	Cash, TI, CWIP	22,946,649
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 8,866,516	9,569,564	9,861,223	8,574,857	Cash	9,861,223
Other Revenues	257,816	517,219	270,079	504,956	Cash	504,956
Current Funds - Restricted:						
Federal Grants	(560,232)	8,156,836	8,215,825	(619,221)	Cash, Rec	(619,221)
Other Gifts, Grants, and Contracts	1,296,893	2,670,385	2,763,942	1,203,336	Cash	1,203,336
Auxiliary Enterprises	(124,605)	5,978,691	6,495,286	(641,200)	Cash, TI	(641,200)
Loan Fund	34,499			34,499	Cash, Rec	34,499
Endowment	948,440	75,528		1,023,968	Cash, Rec	1,023,968
Plant	28,020,104	745,777	1,432,702	27,333,179	Cash, TI	27,333,179
<u>Lincoln University:</u>						
Current Funds	\$ 15,995,543	24,538,203	22,184,419	18,349,327	Cash, TI, Rec, Pre Exp	18,349,327
<u>Missouri Southern State University:</u>						
Current Funds	\$ 62,454,074	65,857,032	59,591,049	68,720,057	Cash, Rec, Inv, Eq, Pre Exp, Other	168,762,822

See page 115 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

Name of Fund or Source	Balance June 30, 2016	Receipts	Expenditures	Balance June 30, 2017 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	31,297,731	31,297,731	0		
Interest Income		267,912	267,912	0		
State Vocational Reimbursements		29,040	29,040	0		
Reimbursement from Auxiliary		300,000	300,000	0		
Community Support		3,562,931	3,562,931	0		
Miscellaneous Income		550,004	550,004	0		
Auxiliary Services:						
Student Fees		1,510,777	1,510,777	0		
Sales and Services		7,878,413	7,878,413	0		
Community Support		642,914	642,914	0		
Interest Income		41,158	41,158	0		
Federal Interest Rebate		267,565	267,565	0		
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$	20,765,790	70,035,445	68,297,903	22,503,332	Cash, Inv, Rec 28,977,704
Designated		7,890,573	13,806,785	9,136,400	12,560,958	Cash, Inv, Rec 15,154,831
Auxiliary Enterprises		3,083,144	25,928,311	25,626,171	3,385,284	Cash, Inv, Rec 9,416,939
Restricted		989,695	10,023,916	10,023,916	989,695	Cash, Rec 532,043
Loan Fund		2,135,055	32,959	74,086	2,093,928	Cash, Rec 2,094,875
Plant Fund:						
Unexpended Plant		(43,086,439)	1,686,448	0	(41,399,991)	Cash, Rec 10,089,478
Renewals and Replacements		13,575,717	490,818	3,878,851	10,187,684	Cash, Rec 10,187,684
Debt Service		9,105,556	5,904,372	7,225,839	7,784,089	Cash, TI, Rec 9,507,315
Investment in Plant		71,525,121	7,183,328	1,865,467	76,842,982	Eq, Bldg, Other 133,467,986
<u>Southeast Missouri State University:</u>						
Current Fund	\$	(14,037,094)	217,450,880	229,059,055	(25,645,269)	Cash, TI, Inv, Rec, Pre Exp 105,529,628
Loan Fund		828,341	85,535	43,204	870,672	Cash, Rec 4,502,561
Endowment and Similar Funds		4,423,380	0	187,956	4,235,424	Cash, Rec 4,235,424
Plant Fund		274,917,551	68,972,914	72,349,344	271,541,121	Cash, Inv, Rec, Other 471,183,073
Agency Fund		180,759	466,669	513,167	134,261	Cash, Rec 199,148

See page 115 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

Name of Fund or Source	Balance June 30, 2016	Receipts	Expenditures	Balance June 30, 2017 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 64,009,627	113,906,295	113,270,404	64,645,518		
Designated Fund	4,394,147	0	596,192	3,797,955		
Endowment	784,490	0	2,500	781,990		
Total General Operating Fund	<u>\$ 69,188,264</u>	<u>113,906,295</u>	<u>113,869,096</u>	<u>69,225,463</u>	Cash, Rec, Inv, Other	97,137,394
Other Funds:						
Designated Fund	\$ 27,249,725	31,210,666	26,897,847	31,562,544	Cash, Rec, Inv, Other	33,925,786
OPEB/GASB Accounts	(129,114,256)	0	20,067,959	(149,179,215)	Cash, Rec, Inv, Other	78,514,201
Auxiliary Fund	145,494,486	61,719,252	53,548,045	153,665,693	Cash, Rec, Inv, Other	284,742,344
Restricted and Loan Fund	4,810,954	12,473,865	13,009,364	4,275,455	Cash, Rec, Inv, Other	4,494,223
Plant Fund	213,860,893	20,914,819	0	234,775,712	Cash, Rec, Inv, Other	291,967,738
West Plains Fund	14,718,162	7,247,209	9,500,593	12,464,778	Cash, Rec, Inv, Other	25,874,284
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 27,164,847	89,136,853	89,346,423	26,955,277	Cash, TI, Rec, Inv	40,186,958
Current Funds - Restricted	1,318,741	3,227,666	3,239,065	1,307,342	Cash, Rec	5,120,279
Plant Fund	4,409,003	321,355	495,769	4,234,589	Cash, TI, CWIP, Other	249,883,094
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (4,905,256)	2,516,487	2,711,843	(5,100,612)	Cash, TI, Rec, Inv	2,060,097
Restricted Funds	70,734	314,371	310,184	74,921	Cash, TI, Rec, Inv	245,924
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 587,778,580	1,295,371,966	1,089,568,804	793,581,742	Cash	793,581,742
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 103,235	1,740,395	1,736,810	106,820	Cash	106,820
Bellefontaine Habilitation Center	127,953	1,498,712	1,468,395	158,270	Cash	158,270
Center for Behavioral Medicine	12,181	173,646	175,453	10,374	Cash	10,374
Central Missouri Regional Center	331,400	7,018,226	6,989,692	359,934	Cash	359,934
Fulton State Hospital	362,656	1,156,736	1,067,764	451,628	Cash	451,628
Hannibal Regional Center	312,143	2,714,049	2,884,336	141,856	Cash	141,856
Hawthorn Children's Psychiatric Hospital	5,550	15,697	9,157	12,090	Cash	12,090
Higginsville Habilitation Center	124,574	798,021	849,994	72,601	Cash	72,601
Joplin Regional Center	99,532	2,010,958	2,012,526	97,964	Cash	97,964
Kansas City Regional Center	782,894	12,632,553	12,728,837	686,610	Cash	686,610
Kirksville Regional Center	49,932	800,978	807,821	43,089	Cash	43,089

See page 115 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

Name of Fund or Source	Balance June 30, 2016	Receipts	Expenditures	Balance June 30, 2017 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF MENTAL HEALTH: (continued):						
Metro St. Louis Psychiatric Center	\$ 10,875	40,351	36,626	14,600	Cash, CS	32,223
Northwest Community Services	185,470	1,934,491	1,912,337	207,624	Cash	207,624
Northwest Mo. Psychiatric Rehabilitation Center	89,890	282,477	287,095	85,272	Cash	85,272
Poplar Bluff Regional Center	208,833	2,940,796	2,933,038	216,591	Cash	216,591
Rolla Regional Center	128,454	1,852,098	1,833,308	147,244	Cash	147,244
Sikeston Regional Center	109,448	2,039,643	2,048,028	101,063	Cash	101,063
Southeast Mo. Mental Health	142,686	827,273	795,853	174,106	Cash	174,106
Southeast Mo. Residential Services	34,974	671,653	662,095	44,532	Cash	44,532
Southwest Community Services	61,538	626,678	619,861	68,355	Cash	68,355
Southwest Mo. Mental Health	0	88,310	81,652	6,658	Cash	6,658
Springfield Regional Center	195,976	3,708,112	3,670,465	233,623	Cash	233,623
St. Louis Developmental Dis. Treatment Center	57,773	1,402,127	1,379,342	80,558	Cash	80,558
St. Louis Regional Center	743,724	9,769,152	9,776,321	736,555	Cash	736,555
St. Louis Psychiatric Rehabilitation Center	389,783	1,323,363	1,404,326	308,820	Cash	308,820
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 193,891	192,597	212,601	173,887	Cash	173,887
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 131,239	1,914,036	1,912,674	132,601	Cash, Repo	132,601
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees		133,130,209		133,130,209	Cash, TI	133,130,209
Investment Income		8,726,350		8,726,350	Cash, TI	8,726,350
Member Premium-Public Entities		7,468,778		7,468,778	Cash, TI	7,468,778
Rebates		47,879,775		47,879,775	Cash, TI	47,879,775
Missouri Savings Bond Account	22	20,190	20,190	22	Cash	22
Old Age Survivors Disability and Health						
Insurance Trust Fund	3,698	300,013,292	300,012,989	4,001	Cash	4,001
State of MO Cafeteria Plan Account	26,973	326,059	331,899	21,133	Cash	21,133
Commuter Benefits Refund Account	0	160	160	0		
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 127,917	521,727	522,852	126,792	Cash	126,792
Resident Fiduciary Account	0	21,899	20,214	1,685	Cash	1,685
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	54,628	815,824	804,916	65,536	Cash	65,536
Fiduciary Residents Cash Fund	0	21,492	21,492	0		

See page 115 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

Name of Fund or Source	Balance June 30, 2016	Receipts	Expenditures	Balance June 30, 2017 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF PUBLIC SAFETY:						
(continued):						
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	\$ 36,241	1,633,973	1,626,377	43,837	Cash	43,837
Mo. Veterans' Home, St. James:						
VA Fiduciary	0	66,787	54,510	12,277	Cash	12,277
Residents Cash Fund	64,040	1,026,123	1,054,606	35,557	Cash	35,557
Social Security Beneficiaries Account	2,728	44,510	46,818	420	Cash	420
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	382,984	2,889,105	2,798,993	473,096	Cash	473,096
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	44,109	297,468	279,541	62,036	Cash	62,036
Fiduciary Fund	37,061	47,905	43,454	41,512	Cash	41,512
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	50,364	2,239,102	2,240,278	49,188	Cash	49,188
Fiduciary Fund	414,765	67,263	223,718	258,310	Cash	258,310
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 8,109,161,214	638,921,282	802,724,198	7,945,358,298	Cash, Rec, TI, Eq	11,288,435,236
Judicial Plan	132,056,351	39,713,702	34,135,112	137,634,941	Cash, Rec, TI, Eq	195,031,451
Mo. State Employees						
Life and LTD Insurance Program	(65,939)	29,293,502	29,311,567	(84,004)	Cash, Rec, TI	4,687,740
Deferred Compensation System of Missouri	294,564	702,513	417,952	579,125	Cash, Rec, TI, Eq	583,640
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 455	7,612	6,622	1,445	Cash	1,445
Gentry Residential Treatment Center - Trust Fund	11	383	383	11	Cash	11
Rich Hill Youth Development Center - Trust Fund	158	0	0	158	Cash	158
Delmina Woods - Trust Fund	375	0	0	375	Cash	375

See page 115 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

Name of Fund or Source	Balance June 30, 2016	Receipts	Expenditures	Balance June 30, 2017 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF SOCIAL SERVICES: (continued):						
Northeast Region:						
Northeast Community Treatment - Trust Fund	\$ 70			70	Cash	70
Cornerstone - Trust Fund	44			44	Cash	44
Fulton Treatment Center - Trust Fund	333	10,116	6,032	4,417	Cash	4,417
Rosa Parks Center - Trust Fund	95	15	50	60	Cash	60
Camp Avery Park Camp - Trust Fund	66	1,418	1,235	249	Cash	249
Montgomery City Youth Center - Trust Fund	4,098	9,773	1,608	12,263	Cash	12,263
Northwest Region:						
Langsford House - Trust Fund	3,441	4,577	6,006	2,012	Cash	2,012
Northwest Regional Youth Center - Trust Fund	8,131	16,933	15,056	10,008	Cash	10,008
Riverbend Treatment Center - Trust Fund	3,695	16,120	12,607	7,208	Cash	7,208
Watkins Mill Park Camp - Trust Fund	3,645	23,793	21,888	5,550	Cash	5,550
Waverly Regional Youth Center - Trust Fund	9,425	17,293	23,623	3,095	Cash	3,095
Southeast Region:						
W.E. Sears - Trust Fund	4,357	22,283	22,908	3,732	Cash	3,732
Girardot Center - Trust Fund	1,284	10,263	8,971	2,576	Cash	2,576
Sierra Osage Treatment Center - Trust Fund	2,164	16,531	16,680	2,015	Cash	2,015
W.E. Sears Youth Center - Canteen Fund	570	438	1,008	0		
New Madrid Bend Youth Center - Trust Fund	184	7,919	6,610	1,493	Cash	1,493
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	1,948	11,378	11,221	2,105	Cash	2,105
Hogan Street Regional Youth Center-Trust Fund	14,790	19,532	16,199	18,123	Cash	18,123
Missouri Hills-Trust Fund	5,101	42,413	41,335	6,179	Cash	6,179
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 33,907,810	10,955,802	9,669,351	35,194,261	Cash	35,194,260
MoDOT and MSHP Medical and Life Insurance	19,699,741	137,125,738	147,284,659	9,540,820	Cash, TI, Rec, CD	37,432,200
Mo Highway and Transportation Com Self Insurance	14,407,542	20,779,992	9,670,509	25,517,025	Cash, TI, Rec	108,126,287
Mo Transportation Finance Corp	105,216,075	1,612,763	37,184	106,791,654	Cash, TI, Rec	106,794,804
Motor Carrier Services	4,474,615	205,898,569	205,646,725	4,726,459	Cash, TI, Rec	4,726,459
TOTAL NON-APPROPRIATED FUNDS	\$ 10,785,242,138	4,379,161,216	4,135,980,693	11,028,425,661		17,129,843,228

(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, 2016, are final audited balances for the year then ended, and may differ from the ending balances reported in the Department of Revenue's Fiscal Year 2016 Financial and Statistical Report.

(b) TI - Temporary Investments Rec - Accounts Receivable CD - Certificate of Deposit CWIP - Construction Work In Progress Bldg - Buildings
Eq - Equipment Inv - Inventories CS - Common Stock Pre Exp - Prepaid Expenses Repo - Repurchase Ag

(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 39.