

**MISSOURI STATE AUDITOR'S OFFICE
FISCAL NOTE (24-165)**

Subject

Initiative petition from Greta Bax regarding a proposed constitutional amendment to Article III. (Received October 11, 2023)

Date

October 31, 2023

Description

This proposal would amend Article III of the Missouri Constitution.

The amendment is to be voted on in November 2024.

Public comments and other input

The State Auditor's office requested input from the **Attorney General's office**, the **Department of Agriculture**, the **Department of Economic Development**, the **Department of Elementary and Secondary Education**, the **Department of Higher Education and Workforce Development**, the **Department of Health and Senior Services**, the **Department of Commerce and Insurance**, the **Department of Mental Health**, the **Department of Natural Resources**, the **Department of Corrections**, the **Department of Labor and Industrial Relations**, the **Department of Revenue**, the **Department of Public Safety**, the **Missouri Department of the National Guard**, the **Department of Social Services**, the **Governor's office**, the **Missouri House of Representatives**, the **Department of Conservation**, the **Department of Transportation**, the **Office of Administration**, the **Office of State Courts Administrator**, the **Missouri Senate**, the **Secretary of State's office**, the **Office of the State Public Defender**, the **State Treasurer's office**, **Adair County**, **Boone County**, **Callaway County**, **Cass County**, **Clay County**, **Cole County**, **Greene County**, **Jackson County**, **Jasper County**, **St. Charles County**, **St. Louis County**, **Taney County**, the **City of Cape Girardeau**, the **City of Columbia**, the **City of Jefferson**, the **City of Joplin**, the **City of Kansas City**, the **City of Kirksville**, the **City of Mexico**, the **City of Raymore**, the **City of St. Joseph**, the **City of St. Louis**, the **City of Springfield**, the **City of Union**, the **City of Wentzville**, the **City of West Plains**, **Cape Girardeau 63 School District**, **Hannibal 60 School District**, **Jennings School District**, **Malta Bend R-V School District**, **Mehlville School District**, **Wellsville-Middletown R-1 School District**, **State Technical College of Missouri**, **Metropolitan Community College**, **University of Missouri**, **St. Louis Community College**, the **State Auditor's office**, and the **Missouri Gaming Commission**.

Assumptions

Officials from the **Attorney General's office** indicated they expect that, to the extent that the enactment of this proposal would result in increased litigation, their office could absorb the costs associated with that increased litigation using existing resources. However, if the enactment of this proposal were to result in substantial additional litigation, their office may be required to request additional appropriations.

Officials from the **Department of Agriculture** indicated no impact.

Officials from the **Department of Economic Development** indicated no fiscal impact to their department.

Officials from the **Department of Elementary and Secondary Education** indicated they have reviewed initiative petition 24-165 and determined there is no measureable impact to their agency.

Officials from the **Department of Higher Education and Workforce Development** indicated no fiscal to their department.

Officials from the **Department of Health and Senior Services** indicated this initiative petition is a no impact.

Officials from the **Department of Commerce and Insurance** indicated this petition, if passed, will have no anticipated cost or savings to their department.

Officials from the **Department of Mental Health (DMH)** indicated this petition would modify Article III, Section 39(e) of the Missouri Constitution regarding excursion gambling boats. Implementation of the initiative petition may result in increased demand for DMH services due to increased access to gambling opportunities but does not appear to mandate any individual to receive treatment which will remain voluntary.

The initiative petition does not appear to create an additional fiscal impact to DMH unless the number of consumers increases and requires additional services to be provided by DMH.

Officials from the **Department of Natural Resources** indicated they would not anticipate a direct fiscal impact from this proposal.

Officials from the **Department of Corrections** indicated no impact.

Officials from the **Department of Labor and Industrial Relations** indicated they anticipated no fiscal impact for this initiative petition proposing to amend Article III, version 4.

Officials from the **Department of Revenue** indicated after thorough review, the Department's response to this initiative petition:

IP24-165 attempts to expand the existing number of excursion gambling boats in the state of Missouri. It appears it wants the Missouri Gaming Commission (Commission) to add an additional excursion gambling boat on the Osage River.

Currently in Section 313.870 the Commission is restricted to issuing not more than 13 excursion gambling boat licenses. This proposal would add another license, to be issued to an excursion gambling boat on the Osage River.

This proposal states that the annual license fee of the Osage River excursion gambling boat is to be appropriated solely for early-childhood literacy programs in public institutions of elementary education. The Department of Revenue (Department) notes while the proposal appears to require the Osage River excursion gambling boat to pay for the license, it does not give the Commission the necessary authority to actually collect the license fee or to deposit the fee into any state fund. The proposal also does not give collection authority or deposit authority to any other agency including the Department. Therefore it appears this license fees will not generate any revenue to the state, the Commission, or to any Fund.

The Department notes that once the license is issued, the Osage River excursion gambling boat would be subject to all the current collection requirements of the admission fees and taxes that the current excursion gambling boats collect. The Department would be required to add this boat to our gambling revenue collection database. That can be done with existing resources.

The Department defers to the Commission for an estimate of the revenue generated from an additional excursion gambling boat from admission fees and taxes.

Officials from the **Department of Public Safety - Office of the Director** indicated there is no impact for their department, Director's Office.

The Missouri State Highway Patrol will have an impact.

Response from the Missouri State Highway Patrol:

The Patrol is tasked with enforcing gaming regulations at Missouri's thirteen (13) casinos. This proposal would add one (1) casino and the Patrol would have expenses related to staffing the additional casino. Using the current staffing model for the other casinos around the state, the Patrol is requesting nine (9) additional FTE to staff the additional casino. The one time and on-going expenses would include salary, fringe, vehicles, gasoline, and related equipment and funding for these positions would come from the Gaming Fund (0286). These expenses and equipment costs are shown below differentiating the one time and on-going costs for the nine (9) FTE.

In addition to the expenses indicated for the nine (9) FTE that will be transferring from Highway funded positions, it is assumed there will be an unknown savings to the Highway

Fund (0644), as those nine tenured troopers would be replaced with Highway funded probationary troopers.

Salary:

Position Title: Sergeant (V07005)
Annual Salary per FTE: \$99,648
Total Cost for Salaries: \$896,832

Fringe:

Annual Cost per FTE: \$85,637
Total Fringe Amount: \$770,733

Expense & Equipment:

Initial Costs: \$731,411
Ongoing Costs: \$192,103

Total Cost for Salaries, Fringe, & Associated Equipment:

Initial Cost: \$2,398,976

Ongoing Costs: \$1,859,668

Officials from the **Missouri Department of the National Guard** indicated no fiscal impact to their department.

Officials from the **Department of Social Services** indicated they do not anticipate any fiscal impact as a result of this petition.

Officials from the **Governor's office** indicated this proposal relating to gaming does not directly financially impact their office.

Officials from the **Missouri House of Representatives** indicated no fiscal impact.

Officials from the **Department of Conservation** indicated initiative petition 24-165 will have no fiscal impact on their department.

Officials from the **Department of Transportation** indicated no fiscal impact expected for their department or the Missouri Highways and Transportation Commission for initiative petition 24-165.

Officials from the **Office of Administration** indicated this proposal relating to gaming does not directly financially impact their office.

Officials from the **Office of State Courts Administrator** indicated in reference to Initiative Petition 24-165 a proposed constitutional amendment to Article III, version 4 (2024-165), there is no fiscal impact on the courts.

Officials from the **Missouri Senate** indicated they anticipate no fiscal impact.

Officials from the **Secretary of State's office** indicated each year, a number of joint resolutions that would refer to a vote of the people a constitutional amendment and bills that would refer to a vote of the people the statutory issue in the legislation may be considered by the General Assembly.

Unless a special election is called for the purpose, Joint Resolutions proposing a constitutional amendment are submitted to a vote of the people at the next general election. Article XII section 2(b) of the Missouri Constitution authorizes the governor to order a special election for constitutional amendments referred to the people. If a special election is called to submit a Joint Resolution to a vote of the people, section 115.063.2 RSMo. requires the state to pay the costs. The cost of the special election has been estimated to be \$10 million based on the cost of the 2022 primary and general election reimbursements.

Their office is required to pay for publishing in local newspapers the full text of each statewide ballot measure as directed by Article XII, Section 2(b) of the Missouri Constitution and Section 116.230-116.290, RSMo. Funding for this item is adjusted each year depending upon the election cycle. A new decision item is requested in odd numbered fiscal years and the amount requested is dependent upon the estimated number of ballot measures that will be approved by the General Assembly and the initiative petitions certified for the ballot. In fiscal year (FY) 2014, the General Assembly changed the appropriation so that it was no longer an estimated appropriation.

For the FY22 petitions cycle, their office estimates publication costs at \$70,000 per page. This amount is subject to change based on number of petitions received, length of those petitions and rates charged by newspaper publishers.

Their office will continue to assume, for the purposes of this fiscal note, that it should have the full appropriation authority it needs to meet the publishing requirements. Because these requirements are mandatory, they reserve the right to request funding to meet the cost of their publishing requirements if the Governor and the General Assembly again change the amount or continue to not designate it as an estimated appropriation.

Officials from the **Office of the State Public Defender** indicated initiative petition 24-165 will have no fiscal impact on their office.

Officials from the **State Treasurer's office** indicated no fiscal impact to their office.

Officials from **Clay County** indicated they estimate no impact from this petition.

Officials from **Greene County** indicated there are no estimated costs or savings to report from the County of Greene for initiative petition, 24-165 proposing to amend Article III, Version 4.

Officials from **St. Louis County** indicated the initiative petition would have no fiscal impact on their county.

Officials from the **City of Kansas City** indicated the proposed amendment would have no fiscal impact on their city.

Officials from **Jennings School District** indicated this proposed legislation should have a small but positive impact on their school district by generating additional revenue for early childhood literacy. It is unclear how much revenue such a limited proposal shall generate if divided among all 500+ school districts in MO. Our district has seen success with DESE allocating funds to early childhood literacy, from a logistical perspective.

Officials from **Metropolitan Community College** indicated no fiscal impact to their college.

Officials from **University of Missouri** indicated the University of Missouri System does not expect cost to exceed \$100,000.

Official from **St. Louis Community College** indicated they have reviewed the petition initiative and do not see a financial impact to their college.

Officials from the **State Auditor's office** (SAO) indicated there would be a fiscal impact on the SAO. They believe this would create the need for a stand-alone performance audit consisting of 500 hours. 500 hours multiplied by \$90.00 per hour (current average audit cost per staff hour) equals a \$45,000 impact.

Officials from the **Missouri Gaming Commission** (MGC) indicated:

This proposal will affect the Missouri State Highway Patrol, Missouri Dept. of Revenue, Missouri Dept. of Mental Health, Missouri Dept. of Elementary and Secondary Education, Home Dock Cities/Counties.

This proposal may have an impact on local jurisdictions and businesses surrounding and in close proximity to the physical location of the proposed excursion gambling boat.

By allowing another casino to be licensed in Missouri, total state revenue will likely increase, in that one more casino will produce increased gaming tax and admission fees for the state and the home dock city in which it is located or increase gaming tax and admission fees for distribution to newly identified worthy causes.

Missouri Constitution, Article III, Section 39(e) (Amended by Initiative Petitions) – Permits an excursion gambling boat to be located on the portion of the Osage River between the Missouri River and the Bagnell Dam. It requires the Missouri Gaming Commission (the “Commission”) to issue one additional gambling boat license (the 14th license in the state) for an excursion gambling boat to be located on the portion of the Osage River between the Missouri River and the Bagnell Dam, to include artificial spaces

that contain water and that are within 500 feet of the 100-year base flood elevation as established by the Federal Emergency Management Agency.

Fiscal Impact

The Commission is basing its estimates for anticipated gaming revenues, taxes, and fees of an additional licensed casino on Century Casino Cape Girardeau in Cape Girardeau, Missouri. The Commission believes Century Casino Cape Girardeau would be comparable in size and volume of traffic to a casino located on the Osage River, likely near Osage Beach, Missouri (Lake of the Ozarks).

Anticipated revenue streams from an additional casino include initial licensing and renewal fees for the Class A Licensee (parent company), the Class B Licensee (casino company), Key Persons and Level I licensees (management), and Level II occupational licensees working at the casino. These fees would be paid to the Commission and deposited for use as identified in each Initiative Petition – (24-162) STEM Career Awareness Fund, (24-163) increase in teacher salaries, (24-164) pre-kindergarten education funding, and (24-165) early childhood literacy funding. The Commission estimates collecting fees totaling \$271,000 in the first year, followed by ongoing fee collections of \$63,100 each year thereafter.

The Commission estimates gaming taxes generated from an additional casino, based on the current 21% tax on annual gross revenue, to be \$14,339,908 each year. If the language of the Initiative Petitions is interpreted that “all state revenues derived from the issuance of excursion gambling boat licenses issued after January 1, 2024” applies to the collection and appropriation of licensing fees only and *not* tax revenues, the revenues would be divided as follows: \$12,905,917 to the State of Missouri and \$1,433,991 to the Home Dock City. The Commission would also collect admission fees of \$2,085,164 each year (\$1,042,582 to the State of Missouri and \$1,042,582 to the Home Dock City) resulting in total additional revenue of \$16,425,072 annually. These numbers are based on the FY 2023 MGC Annual Report using Century Casino Cape Girardeau data.

If the language of the Initiative Petitions, however, is interpreted that “all state revenues derived from the issuance of excursion gambling boat licenses issued after January 1, 2024” applies to both licensing fees and tax revenues, the licensing fees as described above would be distributed to the funds identified in each petition as well as \$14,339,908 in tax revenue and \$2,085,164 in admission fees. These collected taxes and admissions fees would be appropriated for: (24-162) STEM Career Awareness Fund, (24-163) increase in teacher salaries, (24-164) pre-kindergarten education funding, and (24-165) early childhood literacy funding.

The above figures would change if the language of the petitions is interpreted such that any renewal or new license issued to an existing excursion gambling boat after January 1, 2024, would be subject to the appropriations identified in proposed Article III, Section 39(e).4.

These Initiative Petitions propose to amend Article III, Section 39(e), but do not address Article III, Section 39(d), which states that gaming revenues shall be appropriated to public

institutions of elementary, secondary, and higher education. The proposed amendment to Article III, Section 39(e) creates a conflict with Article III, Section 39(d).

The Commission estimates needing three (3) FTE positions if another casino is opened, which include an Electronic Gaming Device Specialist I, a Gaming Financial Analyst, and an Administrative Support Professional – Licensing. The total first year cost for these three positions is estimated to be \$304,435.57, with a second year and ongoing cost of \$292,780.51. Additional Commission operational expenses for the additional casino are estimated to total \$20,014.18

Through the existing Memorandum of Understanding with the Missouri State Highway Patrol, additional troopers would need to be added to the Gaming Division to provide the support for the enforcement of criminal activity and gaming regulations at the new casino. The Commission estimates there would be eight (8) or nine (9) additional troopers assigned to this new excursion gambling boat. The Commission assumes the Missouri State Highway Patrol will submit a separate fiscal note for these positions and expenses on its own behalf.

Technical Notes:

Section 39(e).2 – This section amends existing Article III, Section 39(e) and permits the operation of excursion gambling boats “upon” the portion of the Osage River from the Missouri River to the Bagnell Dam, which shall include artificial spaces that contain water and that are within 500 feet of the 100-year base flood elevation as established by the Federal Emergency Management Agency. The use of “upon” is problematic in that all existing Missouri casinos are located in artificial spaces near, rather than upon, the Missouri and Mississippi Rivers. The Missouri Gaming Commission (the “Commission”) suggests using “located on” rather than “upon” in order to reduce confusion. Further, Article III, Section 39 as it exists presently permits excursion gambling boats within 1000 feet of the main channel of the Missouri or Mississippi Rivers. To reduce confusion, the Commission suggests that the present initiative petition specify the same distance (1000 feet). Historically, the analysis regarding flood plains has been performed utilizing data from the Army Corps of Engineers, and the Commission would suggest that continue. Further, the current language also permits non-floating facilities and the Commission would suggest continuity in the proposed Amendment.

Section 39(e).4 – This section states that “all state revenues derived from the issuance of excursion gambling boat licenses issued after January 1, 2024, shall only be appropriated” as follows:

Initiative Petition 24-162: to the STEM Career Awareness Fund

Initiative Petition 24-163: to fund increases in teacher salaries

Initiative Petition 24-164: to fund pre-kindergarten education

Initiative Petition 24-165: to fund early childhood literacy programs in schools

“All state revenues” raises the question as to whether this includes just licensing fees or licensing fees and tax revenues. Additionally, the Commission renews parent company

(Class A) licenses and excursion gambling boat (Class B) licenses every four years. The Commission also reviews the suitability of new Class A or Class B applicants and issues new Class A and/or Class B licenses in the event there is a change in ownership to one of the existing licenses. The language in this section, as applied, would potentially result in the entirety of state gaming revenues being appropriated to either STEM, teacher salaries, pre-kindergarten education, or early childhood literacy upon the renewal of any Class A or Class B license or the issuance of a new Class A or Class B license to an existing facility after January 1, 2024. As a result, the current worthy causes would no longer have any funds appropriated to them, as has been designated pursuant to Section 313.835, RSMo. Further, these Initiative Petitions propose to amend Article III, Section 39(e), but do not address Article III, Section 39(d), which states that gaming revenues shall be appropriated to public institutions of elementary, secondary, and higher education. The proposed amendment to Article III, Section 39(e) creates a conflict with Article III, Section 39(d).

They also provided the following information.

Osage River Gambling Boat - License Fees Only Interpretation

The below assumes that only the revenues received from licensing fees are appropriated to the applicable fund (see "Fund in Which Revenues are Deposited, by Petition Number). The Annual Revenues from the Admission Fees and Gaming Tax would still be distributed as specified in RSMo. 313.820 and 313.822.

Revenue Streams	Fee Amount	1st Year	2nd Year	3rd Year	4th Year	5th Year
Class A License Fee-Initial Fee ¹	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -
Class A License Fee-Annual Fee ¹	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Key Persons-Initial Fee ¹ -Estimate 10	\$ 15,000.00	\$ 150,000.00				
Key Persons- Annual Fee ¹ -Estimate 10	\$ 250.00		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Class B License Fee-Initial Fee	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -
Class B License Fee-Annually	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Level 1 License Fee-Initial Fee- Estimate 6	\$ 1,000.00	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
Level 1 License Fee-Annual Fee- Estimate 6	\$ 100.00	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
Level 2 License Fee-Initial Fee- Estimate 200	\$ 75.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -
Level 2 License Fee-Annual Fee- Estimate 200	\$ 50.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
TOTAL FEES COLLECTED		\$ 271,000.00	\$ 63,100.00	\$ 63,100.00	\$ 63,100.00	\$ 63,100.00

¹ - Class A and Key Person fees would only be collected if a new Class A is approved.

Fund in Which Revenues are Deposited, by Petition Number	
24-162	STEM Career Awareness Program
24-163	Annual Increases for Teacher Salaries
24-164	Public Pre-Kindergarten Education Programs
24-165	Early-Childhood Literacy Programs

Annual Revenue from Gambling Boat	Total	State Portion	Local Home Dock
Estimated Gaming Tax- 21% of AGR (a):	14,339,908	12,905,917	1,433,991
Estimated Admission Fees (b):	2,085,164	\$ 1,042,582	\$ 1,042,582
Total Received Annually	16,425,072	\$ 13,948,499	\$ 2,476,573

Estimates based off of FY 2023 MGC Annual Report-using Century Cape Girardeau Casino data
 (a) 90% of AGR goes to the State (Proceeds for Education), 10% goes to Local Home Dock
 (b) 50% of admission fees go to the State (MGC Fund 0286), 50% goes to Local Home Dock

Position Title	Number of FTE	Annual Salary	Annual Fringes		IT Equipment (one time)	IT Equipment (ongoing)	Desk (one time)	Chair (one time)	File Cabinet (one time)	Calculator (one time)	Office Supplies (ongoing)	Voice/Data Wiring (one time)	Voice/Data (ongoing)	Annual Travel Expenses Related to Job Performance (ongoing)	TOTAL	Second Year and Ongoing
			(36.48% plus \$15,586)													
Electronic Gaming Device Spec	1	\$ 63,020.00	\$ 38,575.70	\$ 1,646.02	\$ 411.36	\$ 601.00	\$ 719.00	\$ 599.00	\$ 20.00	\$ 372.00	\$ 300.00	\$ 420.00	\$ 2,000.00	\$ 108,684.08	\$ 104,799.06	
Gaming Financial Analyst	1	\$ 59,785.20	\$ 37,395.64	\$ 1,646.02	\$ 411.36	\$ 601.00	\$ 719.00	\$ 599.00	\$ 20.00	\$ 372.00	\$ 300.00	\$ 420.00	\$ 2,000.00	\$ 104,269.22	\$ 100,384.20	
Admin Support Professional-Lic	1	\$ 50,416.10	\$ 33,977.79	\$ 1,646.02	\$ 411.36	\$ 601.00	\$ 719.00	\$ 599.00	\$ 20.00	\$ 372.00	\$ 300.00	\$ 420.00	\$ 2,000.00	\$ 91,482.27	\$ 87,597.25	
TOTAL	3	\$ 173,221.30	\$ 109,949.13	\$ 4,938.06	\$ 1,234.08	\$ 1,803.00	\$ 2,157.00	\$ 1,797.00	\$ 60.00	\$ 1,116.00	\$ 900.00	\$ 1,260.00	\$ 6,000.00	\$ 304,435.57	\$ 292,780.51	

Note: Salaries and expenses for the Gaming Division (GD) MSHP will be reimbursed by the casino.

Additional MGC expenses for boat:

Server,router,UPS	5,200.00
9 Laptops for GD	14,814.18
Total	\$ 324,449.75

Osage River Gambling Boat - All Revenue Interpretation

The below assumes that the revenues received from licensing fees are appropriated to the applicable fund (see "Fund in Which Revenues are Deposited, by Petition Number"). The Annual Revenues from the Admission Fees and Gaming Tax would also be distributed to the applicable fund.

Revenue Streams	Fee Amount	1st Year	2nd Year	3rd Year	4th Year	5th Year
Class A License Fee-Initial Fee ¹	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -
Class A License Fee-Annual Fee ¹	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Key Persons-Initial Fee ¹ -Estimate 10	\$ 15,000.00	\$ 150,000.00				
Key Persons- Annual Fee ¹ -Estimate 10	\$ 250.00		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Class B License Fee-Initial Fee	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -
Class B License Fee-Annually	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Level 1 License Fee-Initial Fee- Estimate 6	\$ 1,000.00	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
Level 1 License Fee-Annual Fee- Estimate 6	\$ 100.00	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
Level 2 License Fee-Initial Fee- Estimate 200	\$ 75.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -
Level 2 License Fee-Annual Fee- Estimate 200	\$ 50.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
TOTAL FEES COLLECTED		\$ 271,000.00	\$ 63,100.00	\$ 63,100.00	\$ 63,100.00	\$ 63,100.00

¹ - Class A and Key Person fees would only be collected if a new Class A is approved.

Fund in Which Revenues are Deposited, by Petition Number	
24-162	STEM Career Awareness Program
24-163	Annual Increases for Teacher Salaries
24-164	Public Pre-Kindergarten Education Programs
24-165	Early-Childhood Literacy Programs

Annual Revenue from Gambling Boat	Total
Estimated Gaming Tax- 21% of AGR	14,339,908
Estimated Admission Fees	2,085,164
Total Received Annually	16,425,072
Estimates based off of FY 2023 MGC Annual Report-using Century Cape Girardeau Casino data	

Position Title	Number of FTE	Annual Salary	Annual Fringes (36.48% plus \$15,586)	IT Equipment (one time)	IT Equipment (ongoing)	Desk (one time)	Chair (one time)	File Cabinet (one time)	Calculator (one time)	Office Supplies (ongoing)	Voice/Data Wiring (one time)	Voice/Data (ongoing)	Annual Travel Expenses Related to Job		Second Year and Ongoing
													Performance (ongoing)	TOTAL	
Electronic Gaming Device Spec	1	\$ 63,020.00	\$ 38,575.70	\$ 1,646.02	\$ 411.36	\$ 601.00	\$ 719.00	\$ 599.00	\$ 20.00	\$ 372.00	\$ 300.00	\$ 420.00	\$ 2,000.00	\$ 108,684.08	\$ 104,799.06
Gaming Financial Analyst	1	\$ 59,785.20	\$ 37,395.64	\$ 1,646.02	\$ 411.36	\$ 601.00	\$ 719.00	\$ 599.00	\$ 20.00	\$ 372.00	\$ 300.00	\$ 420.00	\$ 2,000.00	\$ 104,269.22	\$ 100,384.20
Admin Support Professional-Lic	1	\$ 50,416.10	\$ 33,977.79	\$ 1,646.02	\$ 411.36	\$ 601.00	\$ 719.00	\$ 599.00	\$ 20.00	\$ 372.00	\$ 300.00	\$ 420.00	\$ 2,000.00	\$ 91,482.27	\$ 87,597.25
TOTAL	3	\$ 173,221.30	\$ 109,949.13	\$ 4,938.06	\$ 1,234.08	\$ 1,803.00	\$ 2,157.00	\$ 1,797.00	\$ 60.00	\$ 1,116.00	\$ 900.00	\$ 1,260.00	\$ 6,000.00	\$ 304,435.57	\$ 292,780.51

Note: Salaries and expenses for the Gaming Division (GD) MSHF will be reimbursed by the casino.

Additional MGC expenses for boat:

Server,router,UPS	5,200.00
9 Laptops for GD	14,814.18
Total	\$ 324,449.75

The State Auditor's office did not receive a response from **Adair County, Boone County, Callaway County, Cass County, Cole County, Jackson County, Jasper County, St. Charles County, Taney County, the City of Cape Girardeau, the City of Columbia, the City of Jefferson, the City of Joplin, the City of Kirksville, the City of Mexico, the City of Raymore, the City of St. Joseph, the City of St. Louis, the City of Springfield, the City of Union, the City of Wentzville, the City of West Plains, Cape Girardeau 63 School District, Hannibal 60 School District, Malta Bend R-V School District, Mehlville School District, Wellsville-Middletown R-1 School District, and State Technical College of Missouri.**

Fiscal Note Summary

State governmental entities estimate one-time costs of \$763,000, ongoing costs of \$2.2 million annually, initial fee revenue of \$271,000, ongoing admission and other fee revenue of \$2.1 million annually, and annual gaming tax revenue of \$14.3 million. Local governments estimate unknown revenue.