



Financial Snapshot

An appendix to the Citizen's Guide to
Transportation Funding in Missouri



Missouri Department of Transportation
www.modot.org



November 2021

Financial Snapshot

About the Financial Snapshot

The Financial Snapshot provides answers to frequently asked questions regarding MoDOT's finances. The document also serves as an appendix to the Citizen's Guide to Transportation Funding in Missouri.

In May of 2021, the Missouri General Assembly passed Senate Bill 262, raising Missouri's motor fuel tax by 2.5-cents per gallon per year over next five years. Since this publication reflects results through fiscal year 2021, none of the increased revenues are reported.

In November of 2021, the United States Congress passed the Infrastructure Investment and Jobs Act (IIJA), which is estimated to increase federal funding to Missouri approximately 25 percent for the next five years.

www.modot.org/financial-statements

If you have any questions concerning this report, please contact MoDOT's Financial Services Division at (573) 526-8106.

MoDOT's Mission

Our mission is to provide a world-class transportation system that is safe, innovative, reliable and dedicated to a prosperous Missouri.

Table of Contents

Transportation Funding

Revenue for Roads and Bridges, Multimodal, Highway Safety – Fiscal Year 2021	3
MoDOT Revenue for Roads and Bridges, Multimodal, Highway Safety	4
MoDOT Expenditures for Roads and Bridges, Multimodal, Highway Safety	5
Summary of State and Federal Funds	6
Federal Aid Apportionments based on Fixing America’s Surface Transportation (FAST) Act	7
Ratio of Federal Highway Trust Fund Payments Into Fund vs. Apportionments and Allocations Out of Fund	9
Summary of State Road Bond Financing Program	10
Highway User Fees to Local Governments by Fiscal Year	11

Transportation Facts

Summary of MoDOT’s External and Internal Expenditures	12
Summary of MoDOT’s Expenditures by County – Fiscal Year 2021	13
Summary of Actual and Projected Construction Awards and Contractor Payments	15
Missouri’s State and Federal Fuel Tax Rates and Fuel Tax History	16
Missouri Vehicle Registrations and Licensed Drivers – Fiscal Year 2021	17
Net Motor Fuel Gallons Taxed	18
Distribution of Highway User Fees – Fiscal Year 2021	19
Potential Transportation Revenue Options – Motor Fuel Tax	20
Potential Transportation Revenue Options – Sales Tax	21
Potential Transportation Revenue Options – Motor Vehicle and Driver Licensing Fees and Alternative Fuel Decal Fees	22
Potential Transportation Revenue Options – \$100 million, \$250 million and \$500 million	23
Potential Transportation Revenue Options – \$100 million and \$250 million	24
Road and Bridge Funding Flowchart	25

Transportation Funding

Revenue for Roads and Bridges, Multimodal, Highway Safety
Fiscal Year 2021 (Dollars in thousands)

Missouri User Fees and Other Revenue (54.2%)	State	Cities & Counties	Total	%
Motor Fuel Tax	\$492,173	\$181,034	\$673,207	40.5
Aviation Fuel Tax	227	0	227	0.0
Motor Vehicle Sales Tax	449,472	72,415	521,887	31.4
Jet Fuel Sales Tax	2,267	0	2,267	0.1
Motor Vehicle and Driver's Licensing Fees	331,931	33,280	365,211	22.0
Multimodal and Highway Safety Fees	2,748	0	2,748	0.2
Interest and Miscellaneous	97,128	0	97,128	5.8
Bond Proceeds	0	0	0	0.0
Total Revenue	\$1,375,946	\$286,729	\$1,662,675	100.0

Federal Revenue (43.8%)	State	Cities & Counties	Total	%
Federal Reimbursement	\$1,214,362	\$113,339	\$1,327,701	98.7
Federal Grants	17,799	0	17,799	1.3
Total Revenue	\$1,232,161	\$113,339	\$1,345,500	100.0

Missouri General Revenue (2.0%)	State	Cities & Counties	Total	%
State General Revenue Fund (Multimodal)	\$14,949	\$0	\$14,949	24.2
State General Revenue Fund (Road and Bridges)	46,829	0	46,829	75.8
Total Revenue	\$61,778	\$0	\$61,778	100.0

Transportation Funding

MoDOT Revenue for Roads and Bridges, Multimodal, Highway Safety (Dollars in thousands)

MoDOT's funding comes from both state and federal sources. Most of the money is dedicated by federal law or the state constitution and statutes to specific purposes. Included below are the funds available for roads and bridges and other transportation modes.

Revenue (Road and Bridge)	2017	2018	2019	2020	2021
Motor Fuel Tax ¹	\$510,950	\$517,832	\$517,231	\$506,688	\$492,173
Vehicle/Driver's Licensing Fees ¹	285,635	296,825	304,783	296,100	331,931
Motor Vehicle Sales Tax ¹	356,552	362,237	353,211	356,908	443,495
Interest and Miscellaneous ²	75,465	110,312	92,070	146,949	96,351
Federal Reimbursement ^{3,4,5}	844,194	935,017	882,536	952,026	1,262,757
Bond Proceeds ⁶	0	0	0	201,000	0
State General Revenue Fund ^{6,7}	0	0	0	50,000	46,829
Total Revenue	\$2,072,796	\$2,222,223	\$2,149,831	\$2,509,671	\$2,673,536

Revenue (Multimodal)	2017	2018	2019	2020	2021
Aviation Fuel ¹	\$255	\$259	\$255	\$238	\$227
Fees ¹	2,171	2,327	2,603	2,444	2,573
Sales Taxes ¹	8,699	11,713	11,212	9,260	8,244
State General Revenue Fund ⁷	19,486	11,808	18,061	19,422	14,949
Interest and Miscellaneous ²	2,000	3,380	2,172	2,761	777
Federal Reimbursement ^{3,4}	61,739	60,243	58,769	54,966	64,944
Total Revenue⁹	\$94,350	\$89,730	\$93,072	\$89,091	\$91,714

Revenue (Highway Safety)	2017	2018	2019	2020	2021
Fees ⁸	\$305	\$275	\$246	\$197	\$175
Interest and Miscellaneous ²	7	16	5	7	0
Federal Grants ³	18,745	15,517	18,708	18,550	17,799
Total Revenue¹⁰	\$19,057	\$15,808	\$18,959	\$18,754	\$17,974

Notes:

¹ User fees.

² Includes interest earned on invested funds, sale of surplus property and excess right of way and construction cost reimbursements from local and other state governments.

³ User fees and transfers from the General Fund and Leaking Underground Storage Tank (L.U.S.T.) Fund.

⁴ Includes federal funds that flow through MoDOT to local governments and agencies.

⁵ Includes federal funds from the Coronavirus Reponse and Relief Supplemental Appropriations Act, 2021.

⁶ Focus on Bridges Program (FOB).

⁷ Appropriated by the Missouri General Assembly, which includes FOB and Governor's Transportation Cost Share Program.

⁸ Includes motorcycle instruction permit fees and fees collected by the courts from violators of state laws or municipal or county ordinances.

⁹ Includes the following funds: Multimodal Operations-Federal, Federal Stimulus, State Transportation, Aviation Trust, State Transportation Assistance Revolving, Grade Crossing Safety Account, Railroad Expense and General Revenue.

¹⁰ Includes the following funds: Highway Safety-Federal, Motor Carrier Safety Assistance-Federal and the Motorcycle Safety Trust.

Source: MoDOT.

Transportation Funding

MoDOT Expenditures for Roads and Bridges, Multimodal, Highway Safety (Dollars in thousands)

MoDOT's largest expenditure category is Program Delivery. Program Delivery expenditures include contractor payments, engineering, reimbursement to local entities for acceleration of projects, right of way payments, and federal pass-through to local public agencies. Other State Agencies represents appropriations to the Missouri State Highway Patrol and the Department of Revenue.

Expenditures (Road and Bridge)	2017	2018	2019	2020	2021
Program Delivery-Program ¹	\$810,814	\$944,266	\$913,571	\$1,059,174	\$1,106,714
Program Delivery-Operating Costs ²	129,147	128,336	131,867	125,066	127,720
Safety and Operations-Maintenance ²	449,262	462,987	466,080	471,620	447,935
Fleet, Facilities & Info. Systems ²	74,924	78,990	77,931	75,671	79,850
Debt Service ³	412,523	289,617	289,403	244,403	295,018
Administration ²	50,732	52,101	51,935	51,588	50,692
Other State Agencies ⁴	261,491	261,228	269,964	245,692	222,213
Total Expenditures	\$2,188,893	\$2,217,525	\$2,200,751	\$2,273,214	\$2,330,142

Expenditures (Multimodal)	2017	2018	2019	2020	2021
Operating Costs ²	\$2,707	\$3,016	\$2,856	\$2,548	\$2,484
Transit	30,425	34,560	30,710	36,632	28,419
Rail	17,304	13,314	22,549	10,586	9,611
Aviation	38,718	37,094	23,975	28,862	45,196
Port-Waterway	4,464	2,149	8,147	8,608	5,732
STAR Fund Loan	301	814	8	0	147
Freight	1,000	956	965	763	997
Total Expenditures	\$94,919	\$91,903	\$89,210	\$87,999	\$92,586

Expenditures (Highway Safety)	2017	2018	2019	2020	2021
Operating Costs ²	\$521	\$529	\$543	\$595	\$551
Safety Programs	18,532	15,466	17,595	18,883	17,274
Total Expenditures	\$19,053	\$15,995	\$18,138	\$19,478	\$17,825

Notes:

¹ Includes contractor payments to construct and design roads and bridges, payments to purchase right of way and federal funds that flow through MoDOT to local governments.

² Includes personal services and fringe benefits of MoDOT employees and expense & equipment costs.

³ Includes the principal and interest payments for funds borrowed by the Missouri Highways and Transportation Commission (MHTC). In 2017, \$117.8 million of bonds were paid-off early, saving future interest cost of \$29.4 million.

⁴ Includes appropriated expenditures of the Missouri State Highway Patrol and Missouri Department of Revenue. Amounts of \$10.0 million and \$6.1 million are included in 2019 and 2020 respectively for the bicentennial license plate reissuance. The 2020 and 2021 expenditures are offset by reimbursements from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of \$26.8 and \$44.3 million, respectively.

Source: MoDOT.

Transportation Funding

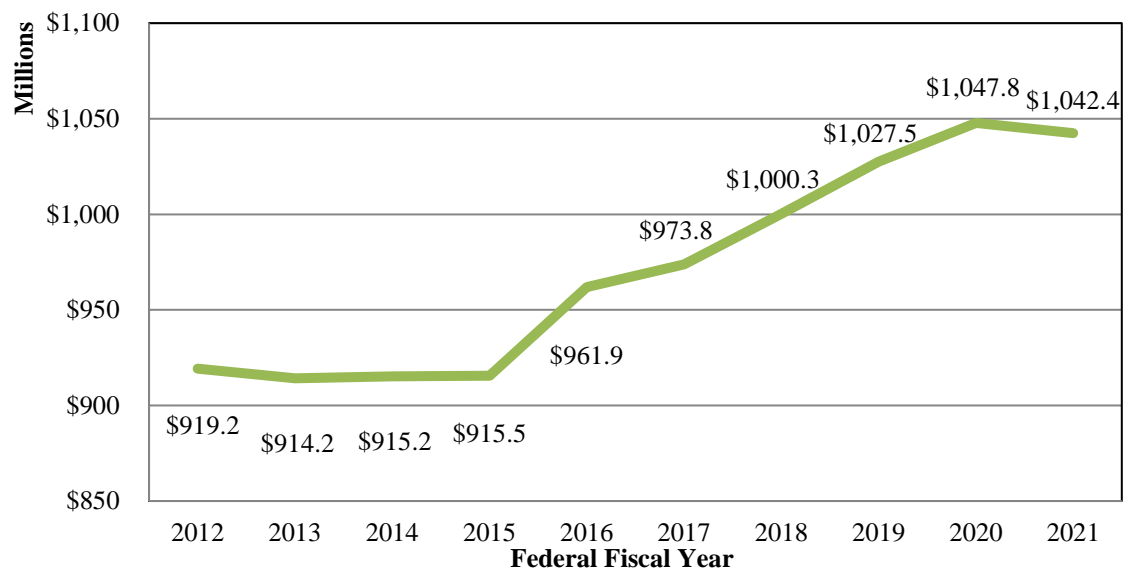
Summary of State and Federal Funds

Fund	Source of Funds
State Road Fund	Federal Highway Administration reimbursements; licenses, permits, and fees for motor vehicles and drivers; state sales tax on motor vehicles; cost reimbursements; and other miscellaneous fees [Section 226.220 RSMo.]
State Road Bond Fund	State sales tax on motor vehicles [Section 226.210 RSMo.]
State Highways and Transportation Department Fund	Motor fuel tax and licenses, permits and fees for motor vehicles and drivers [Section 226.200 RSMo.]
Aviation Trust Fund	User fees of 9 cents per gallon on aviation gasoline and a portion of the state sales tax collected on jet fuel [Section 155.090 RSMo.]
State Transportation Fund	Two percent of one-half of the state sales tax on motor vehicles [Section 226.225 RSMo.]
Grade Crossing Safety Account	Owner of a motor vehicle pays a fee of twenty-five cents each year when the person registers or renews the registration of a motor vehicle [Section 389.612 RSMo.]
Railroad Expense Fund	Assessments collected from the railroads [Section 622.015 RSMo.]
State Transportation Assistance Revolving (STAR) Fund	This fund accounts for loans to any political subdivision of the state or to any public or private not-for-profit organization for the planning, acquisition, development and construction of facilities for air, water, rail or public transportation, the purchase of vehicles for transportation of elderly and disabled persons, or the purchase of rolling stock for transit purposes. Loan repayments are deposited into this fund and are used to make additional loans under the revolving loan program. [Section 226.191 RSMo.]
Motorcycle Safety Trust Fund	Motorcycle instruction permit fees and a \$1 surcharge from all criminal cases including violations of any municipal or county ordinance or any violation of criminal or traffic laws of the state. [Section 302.137 RSMo. & Section 302.140 RSMo.]
Multimodal Operations Federal Fund	Federal grant monies associated with Multimodal programs
Motor Carrier Safety Assistance Federal Fund	Federal grant monies associated with the Motor Carrier Safety Assistance Program
Highway Safety Federal Fund	Federal grant monies associated with Highway Safety programs
Federal Stimulus Fund	Federal grant monies associated with Multimodal programs provided from the Coronavirus Aid, Relief and Emergency Security (CARES) Act

Transportation Funding

Federal Aid Apportionments based on Fixing America's Surface Transportation (FAST) Act (Dollars in millions)

Federal funds are generated by the federal fuel tax – 18.4 cents per gallon for gasoline and 24.4 cents per gallon for diesel. Federal fuel taxes are deposited into the Highway Trust Fund, and apportioned back to states via federal authorization bills. The amount Missouri is apportioned is reduced by the congressionally imposed obligation limitation, which places a ceiling on the amount we can commit to projects. Historically, approximately 99 percent of apportionments are available to obligate. Federal funds are received on a reimbursement basis. MoDOT and local public agencies spend state and local funds to build projects and request reimbursement from the Federal Highway Administration. Apportionments shown below include the amounts that by law are distributed to local public agencies.



The following chart lists the amounts apportioned to Missouri in each category under the FAST Act. The FAST Act was signed into law by the President on December 4, 2015 and provides funding for surface transportation programs for federal fiscal years 2016, 2017, 2018, 2019 and 2020. The total apportionments under the FAST Act are significantly more than under the previous federal funding act, MAP-21. The FAST Act was extended one-year by Congress for federal fiscal year 2021.

Apportionment Category	2017	2018	2019	2020	2021
National Highway Performance (NHPP)	\$558.3	\$570.1	\$583.8	\$593.7	\$590.1
Surface Transportation Block Grant (STBG)	260.1	270.1	277.4	282.4	281.6
Highway Safety Improvement (HSIP)	55.8	57.0	58.2	59.2	58.8
National Highway Freight (NHFP)	25.7	28.1	31.8	35.2	34.9
Congestion Mitigation & Air Quality (CMAQ)	23.3	23.9	24.4	24.8	24.6
Statewide Planning & Research (SPR)	19.7	19.7	20.2	20.6	20.5
Transportation Alternatives (TAP)	18.3	18.6	18.6	18.6	18.6
Rail/Highway Crossings	5.7	5.8	5.9	6.0	6.0
Metropolitan Planning (MP)	5.2	5.4	5.5	5.6	5.6
Recreational Trails	1.7	1.6	1.7	1.7	1.7
Total	\$973.8	\$1,000.3	\$1,027.5	\$1,047.8	\$1,042.4

Obligation Limitation **\$959.0** **\$990.9** **\$1,032.3** **\$1,091.8** **\$1,037.1**

Apportionments are subject to Obligation Limitation. Obligation Limitation is a restriction, or “ceiling” on the amount of federal assistance that may be committed during a specified time period. Historically, Missouri’s obligation limitation has averaged 99 percent. So, as an example, with 2021 apportionments of \$1,042.4 million, we would be able to commit and spend about \$1,037.1 million on projects.

The apportionment categories under the FAST Act are as follows:

- **National Highway Performance** is the construction, reconstruction, resurfacing, restoration and rehabilitation of highways and bridges on National Highway System (NHS) routes which are routes designated by Congress as roadways important to the nation’s economy, defense and mobility.
- **Surface Transportation Block Grant** is the construction, reconstruction, rehabilitation, resurfacing, restoration and operational improvements of highways and bridges.
- **Highway Safety Improvement** is for highway safety improvements to eliminate roadway hazards.
- **National Highway Freight** includes improvements to the National Highway Freight Network (NHFN) that increase the efficiency of freight movement.
- **Congestion Mitigation & Air Quality** includes traffic management, monitoring and congestion relief strategies to assist areas designated as non-attainment under the Clean Air Act Amendments of 1990.
- **Statewide Planning & Research** includes transportation planning activities to develop the statewide transportation improvement program. It also includes studies, research and training on engineering standards and construction materials.
- **Transportation Alternatives** is for the construction of on-road and off-road facilities for pedestrians, bicyclists and other non-motorized forms of transportation and infrastructure-related projects that provide safe routes for non-drivers, including children, older adults and individuals with disabilities to access daily needs.
- **Rail/Highway Crossings** is for highway safety improvements to mitigate hazards caused by rail-highway grade crossings.
- **Metropolitan Planning** is for transportation planning activities to develop metropolitan area transportation plans and transportation improvement programs.
- **Recreational Trails** is for the development, construction, maintenance and rehabilitation of trails and trail facilities.

Source: Prepared by MoDOT based on amounts received under the FAST Act.

Transportation Funding

Ratio of Federal Highway Trust Fund Payments Into Fund vs. Apportionments and Allocations Out of Fund (Dollars in thousands)

The chart below shows Missouri has received more funding from the Highway Trust Fund than was contributed in highway taxes into the Fund. For example, in fiscal year 2019, Missouri received \$1.20 for every dollar contributed into the Highway Trust Fund.

Ratio of Federal Highway Trust Fund Payments Into the Fund vs. Apportionments and Allocations Out of the Fund ¹									
Surrounding States	2011	2012	2013	2014	2015	2016	2017	2018	2019
Arkansas	1.42	1.21	1.29	1.23	1.15	1.23	1.27	1.27	1.19
Illinois	1.30	1.09	1.23	1.15	1.11	1.14	1.19	1.16	1.18
Iowa	1.21	1.06	1.08	1.09	1.00	1.06	1.05	1.08	1.09
Kansas	1.17	1.02	1.10	1.03	0.98	1.03	1.11	1.17	1.11
Kentucky	1.24	1.07	1.35	1.12	1.06	1.12	1.15	1.14	1.14
Missouri	1.34	1.17	1.23	1.17	1.10	1.14	1.21	1.21	1.20
Nebraska	1.23	1.03	1.13	1.03	0.96	1.01	1.05	1.03	1.33
Oklahoma	1.28	1.08	1.15	1.07	1.00	1.10	1.18	1.12	1.02
Tennessee	1.26	1.02	1.14	1.06	1.00	1.03	1.07	1.04	1.17

Notes:

¹ Payments into the Fund include only the net highway user tax receipts and fines and penalties deposited in the Highway Account of the Federal Highway Trust Fund. Payments do not include transfers from the General Fund and Leaking Underground Storage Tank (L.U.S.T.) Fund totaling \$85.2 billion from 2011 to 2019. Apportionments and allocations out of the fund includes all funds apportioned or allocated from the Highway Trust Fund except where FHWA does not directly allocate the funds to the states, e.g. portions of Indian Reservation Roads and safety programs.

Source: Federal Highway Statistics Series 2019.

Transportation Funding

Summary of State Road Bond Financing Program (Dollars in millions)

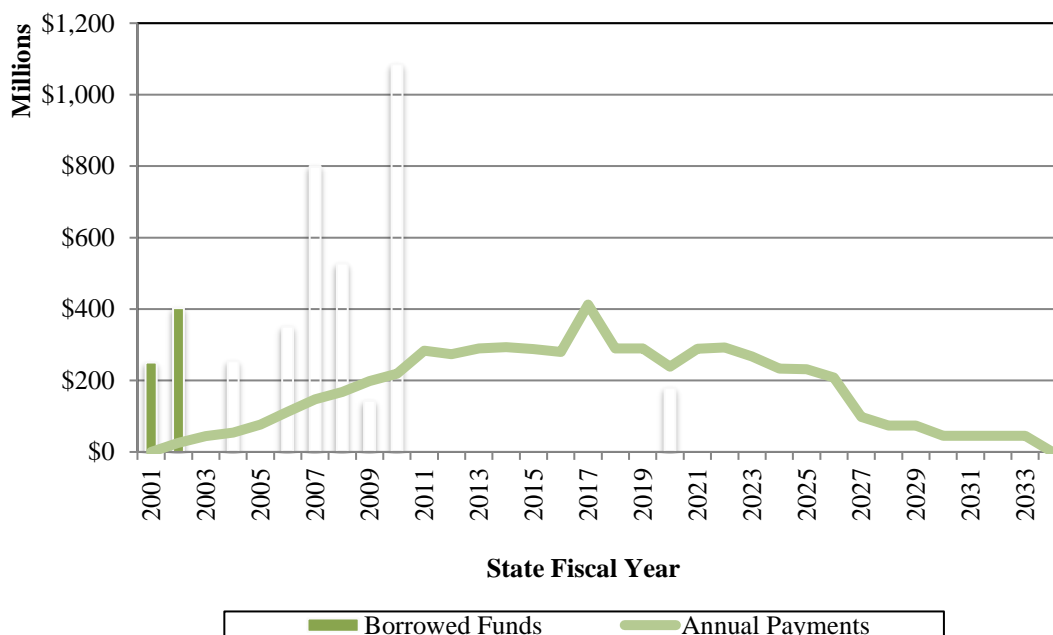
Bond financing allowed MoDOT to provide much needed infrastructure improvements to the traveling public sooner than traditional funding allowed. Building projects sooner results in cost savings by reducing project inflation costs, while advancing economic development, improving safety and addressing congestion. The Missouri General Assembly authorized MoDOT to borrow \$2.25 billion in 2000. MoDOT borrowed \$907 million from fiscal years 2001-2004, referred to as senior lien debt.

Voters approved Amendment 3 in 2004 authorizing MoDOT to borrow funds by depositing vehicle sales taxes previously deposited in the state's General Revenue Fund into a newly created State Road Bond Fund. The Amendment 3 revenues are designated for the payment of debt principal and interest. MoDOT borrowed \$1.98 billion from fiscal years 2006-2010.

In fiscal year 2009, MoDOT borrowed \$143 million for a portion of the new Interstate 64, a design-build project in the St. Louis region. This debt is referred to as Grant Anticipation Revenue Vehicle (GARVEE) bonds. In fiscal year 2010, MoDOT borrowed an additional \$100 million for the new Mississippi River Bridge project and \$685 million for the Safe and Sound Bridge Improvement Program.

In fiscal year 2020, MoDOT borrowed \$178.4 million as part of the Focus on Bridges Program. The Focus on Bridges Program, recommended by the Governor and supported by the General Assembly in the 2019 legislative session, provides \$351 million in funds to repair or replace 250 bridges on the state highway system. General Revenue Fund monies of \$50 million were made available in fiscal year 2020 to fund approximately 45 bridge projects and the remaining \$301 million is funded by bond proceeds with General Revenue Fund monies being made available for debt service payments over seven years. MoDOT anticipates borrowing the remaining funds in fiscal year 2022.

The borrowed funds, shown below, do not include refunding bonds.



Note:

The MHTC has \$1.4 billion of bonds outstanding as of June 30, 2021. The average interest rate (true interest cost) on all outstanding debt combined is 2.71 percent.

Source: MoDOT.

Transportation Funding

Highway User Fees to Local Governments by Fiscal Year (Dollars in thousands)

The state does not receive all of the revenue generated by state highway user taxes and fees. The state constitution, Article IV, directs the Department of Revenue to distribute portions of the state motor fuel tax, motor vehicle sales tax, and motor vehicle and driver licensing fees to cities and counties. The charts below show a six year history of transportation revenue sharing with local entities.

Cities

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
2016	104,130	33,285	17,343	154,758
2017	105,590	34,519	17,047	157,156
2018	105,364	35,574	17,746	158,684
2019	106,011	33,904	17,581	157,496
2020	104,067	34,293	16,706	155,066
2021	101,457	43,449	19,968	164,874

Counties

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
2016	81,663	22,190	11,562	115,415
2017	82,815	23,012	11,365	117,192
2018	82,637	23,716	11,831	118,184
2019	83,142	22,603	11,721	117,466
2020	81,617	22,862	11,138	115,617
2021	79,577	28,966	13,312	121,855

Total

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
2016	185,793	55,475	28,905	270,173
2017	188,405	57,531	28,412	274,348
2018	188,001	59,290	29,577	276,868
2019	189,153	56,507	29,302	274,962
2020	185,684	57,155	27,844	270,683
2021	181,034	72,415	33,280	286,729

Source: Prepared by MoDOT based on Missouri Department of Revenue data.

Transportation Facts

Summary of MoDOT's External and Internal Expenditures (Dollars in thousands)

The majority of MoDOT's expenditures are payments to vendors. The payments are for goods and services needed to build and maintain Missouri's transportation infrastructure. Whether it is payments to contractors, the purchase of equipment and supplies, design services or travel costs, these outward focused expenditures are an investment in Missouri's economy, and drive economic opportunity in the state. Internally focused expenditures include employee salaries and benefits, and program distributions to other state agencies and universities.

Expenditures (External)	2017	2018	2019	2020	2021
Construction Projects	\$644,073	\$798,122	\$771,440	\$919,329	\$939,022
Debt Service and Leases	413,177	289,971	289,540	244,503	295,165
Program Distributions ¹	249,804	214,618	200,746	187,320	213,720
Supplies	134,841	143,258	146,708	146,605	146,186
Services	80,423	92,959	100,865	102,614	106,561
Equipment	46,847	47,904	42,857	42,722	50,198
Miscellaneous	36,594	38,516	38,266	36,847	32,609
Fuel and Utilities	8,797	9,376	9,154	8,678	8,693
Refunds	2,625	3,803	1,802	4,815	3,340
Professional Development	1,944	1,575	1,512	1,496	1,058
Travel ²	1,569	1,474	1,567	1,205	121
Total Expenditures	\$1,620,694	\$1,641,576	\$1,604,457	\$1,696,134	\$1,796,673
	79%	80%	79%	79%	81%

Expenditures (Internal)	2017	2018	2019	2020	2021
Salaries and Benefits	\$413,212	\$416,405	\$427,108	\$431,718	\$416,526
Program Distributions ³	7,011	5,768	6,021	6,734	4,933
Travel ⁴	457	446	549	413	208
Total Expenditures	\$420,680	\$422,619	\$433,678	\$438,865	\$421,667
	21%	20%	21%	21%	19%

Other State Agencies	\$261,491	\$261,228	\$269,964	\$245,692	\$222,213
Total	\$2,302,865	\$2,325,423	\$2,308,099	\$2,380,691	\$2,440,553

Notes:

¹ Payments or federal funds passed through to cities, counties and other political subdivisions.

² Payments to vendors.

³ Payments or federal funds passed through to other state agencies and universities.

⁴ Employee reimbursements.

Source: MoDOT

Transportation Facts

Summary of MoDOT's Expenditures and Highway User Fees to Local Governments by County - Fiscal Year 2021 (Dollars in thousands)

	Expenditures ¹	Revenue ²		Expenditures ¹	Revenue ²
Andrew	\$10,148	\$1,128	Cass	\$11,106	\$4,617
Atchison	9,469	851	Clay	25,038	4,920
Buchanan	36,750	3,933	Jackson	125,904	35,201
Caldwell	15,461	821	Johnson	10,805	2,483
Carroll	7,840	1,121	Lafayette	11,094	1,784
Chariton	3,641	959	Pettis	11,411	2,219
Clinton	12,589	1,407	Platte	32,983	2,518
Daviess	6,255	892	Ray	5,908	1,353
DeKalb	7,180	901	Saline	20,131	1,573
Gentry	3,221	728	Subtotal-Kansas City³	\$254,380	\$56,668
Grundy	5,283	787	Boone	15,824	6,836
Harrison	16,430	1,027	Callaway	12,412	2,515
Holt	10,376	651	Camden	7,122	3,378
Linn	1,799	1,054	Cole	31,997	3,212
Livingston	11,891	1,080	Cooper	17,644	1,074
Mercer	3,080	503	Crawford	5,383	1,067
Nodaway	12,702	1,859	Dent	3,230	914
Putnam	2,808	699	Gasconade	6,156	878
Sullivan	6,822	684	Howard	3,577	650
Worth	1,330	318	Laclede	18,098	1,576
Subtotal-Northwest³	\$185,075	\$21,403	Maries	5,358	577
Adair	8,402	1,480	Miller	17,489	1,244
Audrain	5,863	1,629	Moniteau	2,860	948
Clark	4,760	689	Morgan	6,502	1,552
Knox	2,328	594	Osage	4,637	746
Lewis	4,152	717	Phelps	9,119	1,996
Lincoln	10,268	2,142	Pulaski	2,685	1,462
Macon	15,548	1,278	Washington	5,004	746
Marion	26,255	1,525	Subtotal-Central³	\$175,097	\$31,371
Monroe	14,462	899			
Montgomery	22,217	889			
Pike	11,761	1,075			
Ralls	9,526	728			
Randolph	5,740	1,597			
Schuyler	3,392	430			
Scotland	9,628	591			
Shelby	7,969	727			
Warren	2,442	1,327			
Subtotal-Northeast³	\$164,713	\$18,317			

Notes:
See next page

Transportation Facts

Summary of MoDOT's Expenditures and Highway User Fees to Local Governments by County - Fiscal Year 2021 (Dollars in thousands)

	Expenditures ¹	Revenue ²		Expenditures ¹	Revenue ²
Franklin	\$42,197	\$4,413	Bollinger	\$6,421	\$690
Jefferson	24,247	7,084	Butler	6,610	2,031
St. Charles	81,389	15,495	Cape Girardeau	19,425	3,369
St. Louis City	184,145	41,286	Carter	2,105	430
St. Louis County	58,159	13,986	Douglas	2,614	933
Subtotal-St. Louis³	\$390,137	\$82,264	Dunklin	14,387	1,817
Barry	17,351	2,142	Howell	15,761	1,992
Barton	2,873	1,013	Iron	2,111	569
Bates	12,584	1,368	Madison	3,080	562
Benton	10,068	1,034	Mississippi	3,299	884
Cedar	2,903	869	New Madrid	11,113	1,407
Christian	37,211	3,441	Oregon	10,370	706
Dade	5,225	729	Ozark	7,203	799
Dallas	1,657	901	Pemiscot	11,429	1,166
Greene	75,328	11,913	Perry	11,450	1,053
Henry	5,660	1,460	Reynolds	4,648	878
Hickory	1,984	574	Ripley	2,706	593
Jasper	30,351	5,514	Scott	35,208	1,766
Lawrence	3,897	1,874	Shannon	2,505	791
McDonald	51,859	1,094	St. Francois	7,158	2,643
Newton	19,111	2,245	St. Genevieve	14,714	1,023
Polk	7,205	1,589	Stoddard	14,110	1,859
St. Clair	6,901	799	Texas	9,451	1,430
Stone	4,472	1,674	Wayne	3,604	717
Taney	7,476	2,251	Wright	4,030	1,038
Vernon	7,193	1,466	Subtotal-Southeast³	\$225,512	\$31,146
Webster	22,898	1,610	Statewide Support ^{3,4}	140,307	
Subtotal-Southwest³	\$334,207	\$45,560	Other ^{3,5}	53,896	
			Debt Service	295,018	
			Other State Agencies	222,213	
			Total	\$2,440,553	\$286,729

Notes:

¹ Expenditures for road and bridge (\$2,330,142), multimodal (\$92,586) and highway safety (\$17,825) as shown on page 5.

² State motor fuel tax, motor vehicle sales tax and motor vehicle and driver license fees distribution to cities and counties.

³ Includes multimodal (\$92,586) and federal pass through for cities and counties (\$113,339), which are not included in the amounts spent by district as shown on page 24 of the Citizen's Guide to Transportation Funding in Missouri.

⁴ Expenditures for bridge design, safety inspection, administrative services, etc.

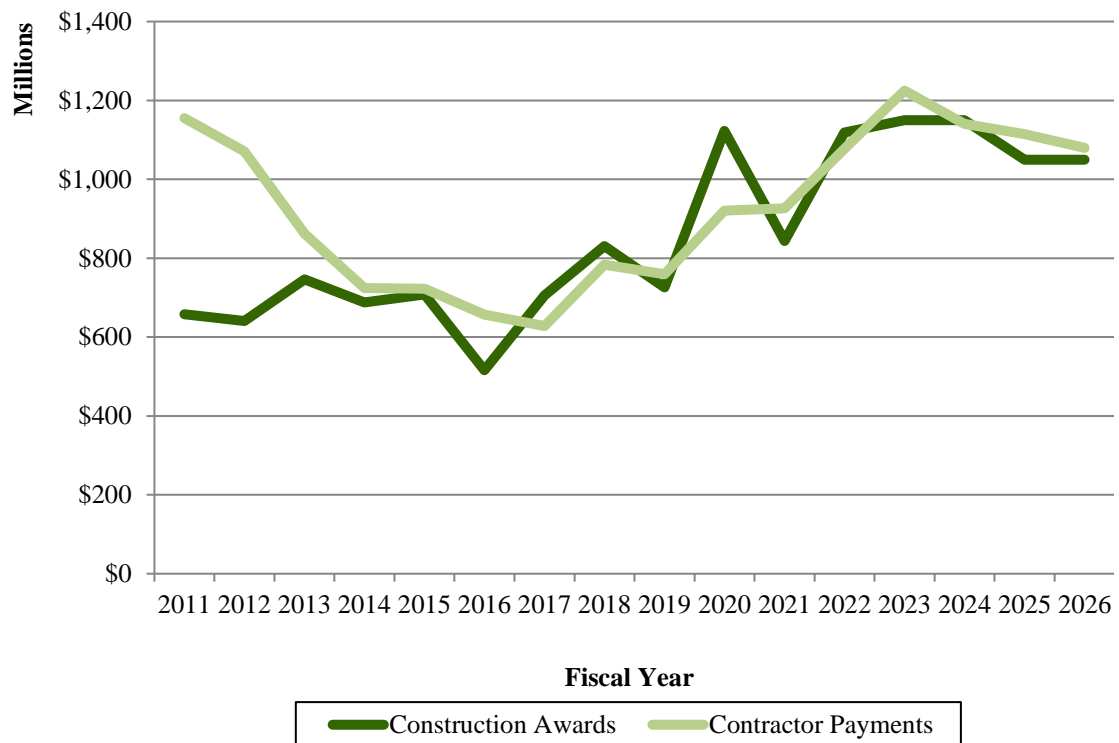
⁵ Expenditures associated with multiple counties or not identifiable to a specific county.

Source: MoDOT

Transportation Facts

Summary of Actual and Projected Construction Awards and Contractor Payments (Dollars in millions)

The graph below displays the relationship between construction awards and contractor payments. Prior to fiscal year (FY) 2011, MoDOT averaged annual construction awards of \$1.2 billion. Most projects are not completed in the year awarded, but are built and paid for in subsequent years. For example, approximately \$391 million of projected FY 2022 contractor payments is for projects awarded in FY 2022. The remainder is for projects awarded in prior years. Awards declined dramatically in FY 2011, but contractor payments remained high as the prior year projects were completed. The FY 2013 contractor payments declined because awards in FY 2011 and FY 2012 reduced significantly. The information is based on the latest financial forecast that was used to develop the 2022-2026 Statewide Transportation Improvement Program (STIP).

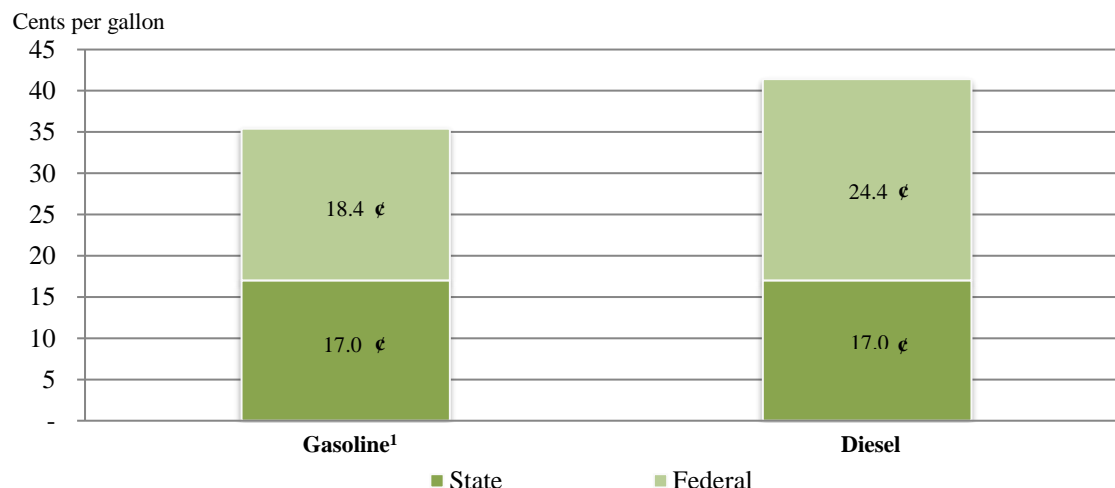


Source: MoDOT

Transportation Facts

Missouri's State and Federal Fuel Tax Rates and Fuel Tax History

The largest source of transportation revenue is from the federal government through a fuel tax. The largest source of state transportation revenue is the fuel tax. The state motor fuel tax is not indexed to keep pace with inflation. No rate increases have occurred on the state or federal level since the 1990's.



Note:

¹ The gasoline taxes are also levied on gasohol.

State Fuel Tax History:

- The first state fuel tax rate was 2 cents per gallon, established in 1924.
- Fuel tax rate increased to 3 cents per gallon in 1952.
- Fuel tax rate increased to 5 cents per gallon in 1961.
- Fuel tax rate increased to 7 cents per gallon August 13, 1972.
- Fuel tax rate increased to 11 cents per gallon effective June 1, 1987 (Proposition A).
- Fuel tax rate increased to 13 cents per gallon effective April 1, 1992.
- Fuel tax rate increased to 15 cents per gallon effective April 1, 1994.
- Fuel tax rate increased to 17 cents per gallon effective April 1, 1996.

Federal Fuel Tax History:

- The first federal fuel tax rate was 1 cent per gallon for both gasoline and diesel, established in 1932.
- Fuel tax rate increased to 3 cents per gallon for both gasoline and diesel in 1956.
- Fuel tax rate increased to 4 cents per gallon for both gasoline and diesel in 1959.
- Fuel tax rate increased to 9 cents per gallon for both gasoline and diesel in 1983.
- Fuel tax rate increased to 15 cents per gallon for diesel in 1984.
- Fuel tax rate increased to 9.1 cents per gallon for gasoline and 15.1 cents per gallon for diesel in 1987.
- Fuel tax rate increased to 14.1 cents per gallon for gasoline and 20.1 cents per gallon for diesel in 1990.
- Fuel tax rate increased to its current rate of 18.4 cents per gallon for gasoline and 24.4 cents per gallon for diesel in 1993, with fluctuations in the rate of the tax in 1995, 1996 and 1997 with the current rate effective October 1, 1997.

Source: Prepared by MoDOT based on Missouri Department of Revenue and Federal Highway Administration data.

Transportation Facts

Missouri Vehicle Registrations and Licensed Drivers Fiscal Year 2021

Vehicle Type	Number
Passenger Cars	3,800,770
Trucks	1,537,105
Recreational Vehicles	17,002
Buses	23,390
Motorcycles/Tricycles	145,178
Total	5,523,445

Number of licensed drivers in Missouri	
Male	2,078,561
Female	2,195,828
Total	4,274,389

Source: Prepared by MoDOT based on Missouri Department of Revenue and Federal Highway Administration data.

Transportation Facts

Net Motor Fuel Gallons Taxed (Gallons in millions)

Fiscal Year	Gasoline¹	Diesel	Total	Percent change
1994 ²	2,766	697	3,463	4.953
1995	2,796	709	3,505	1.248
1996	2,837	772	3,609	2.968
1997	2,887	782	3,669	1.631
1998	2,931	802	3,733	1.775
1999 ³	2,926	835	3,761	0.741
2000	3,056	916	3,972	5.582
2001	2,975	860	3,835	-3.441
2002	3,025	914	3,939	2.708
2003	3,083	923	4,006	1.702
2004	3,148	977	4,125	2.993
2005	3,158	1,025	4,183	1.395
2006	3,124	1,032	4,156	-0.635
2007	3,109	1,033	4,142	-0.347
2008	3,119	1,064	4,183	0.982
2009	3,068	934	4,002	-4.316
2010	3,086	946	4,032	0.750
2011	3,066	967	4,033	0.019
2012	3,025	951	3,976	-1.413
2013	2,973	946	3,919	-1.431
2014	2,969	957	3,926	0.171
2015	3,030	979	4,009	2.120
2016	3,101	1,006	4,107	2.457
2017	3,115	1,014	4,129	0.536
2018	3,106	1,040	4,146	0.412
2019	3,111	1,050	4,161	0.362
2020	3,018	1,060	4,078	-1.995
2021	2,887	1,088	3,975	-2.526

Notes:

¹ Gasoline gallons include gasohol, compressed natural gas and liquefied natural gas.

² Beginning January 1, 1994, the Federal government moved the collection point to the terminal. All tax exempt diesel has to be dyed.

³ Beginning January 1, 1999, the State moved the collection point to the rack (terminal). Fiscal year 2000 was the first full year of collections at the terminal.

Source: Prepared by MoDOT based on Missouri Department of Revenue month of distribution data.

Transportation Facts

Distribution of Highway User Fees – Fiscal Year 2021

The following data shows the proportionate share between MoDOT, cities and counties of the three main revenue sources: motor fuel tax, motor vehicle sales tax and the motor vehicle and driver's licensing fees. The Missouri State Highway Patrol (MSHP) and the Department of Revenue (DOR) receive appropriations from these revenues as well.

Fuel Taxes Rates:

State:	Gas / Gasohol	Percent	Diesel	Percent
State-Roads & Bridges, MSHP, DOR	12.45¢	73.2%	12.45¢	73.2%
Cities ¹	2.55¢	15.0%	2.55¢	15.0%
Counties ²	2.00¢	11.8%	2.00¢	11.8%
Total State	17.00¢		17.00¢	
Federal:				
Underground Storage Tank	0.10¢	0.6%	0.10¢	0.4%
Transit Account	2.86¢	15.5%	2.86¢	11.7%
Highway Account	15.44¢	83.9%	21.44¢	87.9%
Total Federal	18.40¢		24.40¢	
TOTAL FUEL TAX RATE	35.40¢		41.40¢	

State Motor Vehicle Sales Taxes:	Sales	Percent
State-Roads & Bridges	2.960%	70.1%
State-Other Transportation Modes	0.040%	0.9%
Cities ¹	0.300%	7.1%
Counties ²	0.200%	4.7%
School District Trust Fund	0.500%	11.8%
Department of Conservation	0.125%	3.0%
Department of Natural Resources	0.100%	2.4%
TOTAL STATE TAX RATE	4.225%	

State Motor Vehicle & Drivers Licensing Fees:	Fees prior to 1/1/80	Fee Increases after 1/1/80
State-Roads & Bridges, MSHP, DOR	100%	75%
Cities ¹	-	15%
Counties ²	-	10%

Notes:

¹ City share is based on population.

² County share is based on assessed rural land valuation and rural road mileage.

Source: MoDOT.

Transportation Facts

Potential Transportation Revenue Options - Motor Fuel Tax

Yield from Increasing Gas Excise Tax¹

	5-Cents	10-Cents	15-Cents
State (70%)	\$100,607,915	\$201,215,828	\$301,823,744
City (15%)	21,558,839	43,117,678	64,676,516
County (15%)	21,558,839	43,117,678	64,676,516
Total	\$143,725,593	\$287,451,184	\$431,176,776

Yield From Increasing Diesel Fuel Excise Tax¹

	5-Cents	10-Cents	15-Cents
State (70%)	\$38,081,553	\$76,163,107	\$114,244,660
City (15%)	8,160,333	16,320,666	24,480,999
County (15%)	8,160,333	16,320,666	24,480,999
Total	\$54,402,219	\$108,804,439	\$163,206,658

Yield From Increasing All Motor Fuel Excise Tax¹

	5-Cents	10-Cents	15-Cents
State (70%)	\$138,689,468	\$277,378,935	\$416,068,404
City (15%)	29,719,172	59,438,344	89,157,515
County (15%)	29,719,172	59,438,344	89,157,515
Total	\$198,127,812	\$396,255,623	\$594,383,434

Yield From Implementing Sales Tax On Motor Fuel²

	1.0%	3.0%	5.0%
State (70%)	\$68,962,060	\$206,886,182	\$344,810,305
City (15%)	14,777,585	44,332,754	73,887,922
County (15%)	14,777,585	44,332,754	73,887,922
Total	\$98,517,230	\$295,551,690	\$492,586,149

Yield From Implementing Consumer Price Index Adjustment On Motor Fuel^{1,3}

	Year-1	Year-2	Year-3
State (70%)	\$8,876,126	\$18,029,631	\$27,460,515
City (15%)	1,902,027	3,863,492	5,884,396
County (15%)	1,902,027	3,863,492	5,884,396
Total	\$12,680,180	\$25,756,615	\$39,229,307

Notes:

¹ Potential yields are based on fiscal year 2021 net diesel gallons taxed of 1,088,044,387 and net gasoline and gasohol gallons taxed of 2,874,511,843.

² Potential yields are based on the gasoline price per gallon of \$2.81 and the diesel price per gallon of \$2.98 as reported in the June 17, 2021 Missouri Energy Bulletin. Yields exclude federal and state motor fuel excise tax in the calculation.

³ Potential yields are based on an annual consumer price index of 1.90 percent (15-year average).

Source: MoDOT.

Transportation Facts

Potential Transportation Revenue Options - Sales Tax

Yield From Increasing Motor Vehicle Sales Tax

	0.10%	0.25%	0.75%	1.00%
State (87.5%)	\$13,110,815	\$32,777,036	\$98,331,109	\$131,108,146
City (7.5%)	1,123,784	2,809,460	8,428,381	11,237,841
County (5%)	749,189	1,872,974	5,618,921	7,491,894
Total	\$14,983,788	\$37,459,470	\$112,378,411	\$149,837,881

Yield From Increasing General Sales Tax (Excludes Motor Vehicle Sales Tax)

	0.10%	0.25%	0.75%	1.00%
State (100%)	\$80,961,907	\$202,404,768	\$607,214,304	\$809,619,072
City (0%)	0	0	0	0
County (0%)	0	0	0	0
Total	\$80,961,907	\$202,404,768	\$607,214,304	\$809,619,072

Yield From Increasing General Sales Tax (Includes Motor Vehicle Sales Tax)

	0.10%	0.25%	0.75%	1.00%
State (98.0%)	\$94,072,722	\$235,181,804	\$705,545,413	\$940,727,218
City (1.2%)	1,123,784	2,809,460	8,428,381	11,237,841
County (0.8%)	749,189	1,872,974	5,618,921	7,491,894
Total	\$95,945,695	\$239,864,238	\$719,592,715	\$959,456,953

Source: Prepared by MoDOT based on fiscal year 2021 receipts.

Transportation Facts

Potential Transportation Revenue Options - Motor Vehicle and Driver Licensing Fees and Alternative Fuel Decal Fees

Yield From Increasing All Passenger Car Fees

	\$5.00	\$10.00	\$25.00	\$30.00
State (75%)	\$14,252,887	\$28,505,775	\$71,264,437	\$85,517,325
City (15%)	2,850,578	5,701,155	14,252,888	17,103,465
County (10%)	1,900,385	3,800,770	9,501,925	11,402,310
Total	\$19,003,850	\$38,007,700	\$95,019,250	\$114,023,100

Yield From Increasing All Truck & Bus Fees

	\$5.00	\$10.00	\$25.00	\$30.00
State (75%)	\$5,851,856	\$11,703,712	\$29,259,281	\$35,111,137
City (15%)	1,170,371	2,340,743	5,851,856	7,022,228
County (10%)	780,248	1,560,495	3,901,238	4,681,485
Total	\$7,802,475	\$15,604,950	\$39,102,375	\$46,814,850

Yield From Increasing Driver Licensing Fees

	\$5.00	\$10.00	\$25.00	\$30.00
State (75%)	\$4,189,181	\$8,378,362	\$20,945,906	\$25,135,087
City (15%)	837,836	1,675,673	4,189,181	5,027,018
County (10%)	558,558	1,117,115	2,792,788	3,351,345
Total	\$5,585,575	\$11,171,150	\$27,927,875	\$33,513,450

Yield From Increasing Alternative Fuel Decal Fees

	10.00%	20.00%	30.00%	40.00%
State (75%)	\$58,542	\$117,083	\$175,625	\$234,167
City (15%)	11,708	23,417	35,125	46,833
County (10%)	7,806	15,611	23,417	31,222
Total	\$78,056	\$156,111	\$234,167	\$312,222

Yield From Converting All Passenger Car Fees from Horsepower to Miles per Gallon (MPG)¹

State (75%)	\$18,600,657
City (15%)	15,836,334
County (10%)	10,557,556
Total	\$44,994,547

Notes:

¹ Potential yields are based on an annual tiered fee structure; \$25 for 0-19 MPG, \$32 for 20-29 MPG, \$39 for 30-39 MPG, \$46 for 40-49 MPG, \$53 for 50-59 MPG, \$200 for +60 MPG and electric vehicles, and \$150 for plug-in electric hybrids.

Source: Prepared by MoDOT based on Missouri Department of Revenue passenger car, truck and bus registrations and driver license renewal information. Alternative fuel decal fee data is based on fiscal year 2021 revenue received.

Transportation Facts

Potential Transportation Revenue Options - \$100 million,
\$250 million and \$500 million

Yield from Increasing All Motor Fuel Excise Tax¹

	2.5-Cents	6-Cents	12-Cents
State (70%)	\$69,344,734	\$166,427,362	\$332,854,724
City (15%)	14,859,586	35,663,006	71,326,012
County (15%)	14,859,586	35,663,006	71,326,012
Total	\$99,063,906	\$237,753,374	\$475,506,748

Yield From Implementing Sales Tax On Motor Fuel²

	1.0%	2.5%	5.0%
State (70%)	\$68,962,060	\$172,405,153	\$344,810,305
City (15%)	14,777,585	36,943,961	73,887,922
County (15%)	14,777,585	36,943,961	73,887,922
Total	\$98,517,230	\$246,293,075	\$492,586,149

Yield From Increasing Motor Vehicle Sales Tax

	0.70%	1.65%	3.35%
State (87.5%)	\$91,775,702	\$216,328,441	\$439,212,288
City (7.5%)	7,866,489	18,542,438	37,646,768
County (5%)	5,244,326	12,361,625	25,097,845
Total	\$104,886,517	\$247,232,504	\$501,956,901

Yield From Increasing General Sales Tax (Excludes Motor Vehicle Sales Tax)

	0.12%	0.31%	0.62%
State (100%)	\$97,154,289	\$250,981,912	\$501,963,825
City (0%)	0	0	0
County (0%)	0	0	0
Total	\$97,154,289	\$250,981,912	\$501,963,825

Yield From Increasing General Sales Tax (Includes Motor Vehicle Sales Tax)

	0.10%	0.26%	0.52%
State (98.0%)	\$94,072,722	\$244,589,077	\$489,178,153
City (1.2%)	1,123,784	2,921,839	5,843,677
County (0.8%)	749,189	1,947,892	3,895,785
Total	\$95,945,695	\$249,458,808	\$498,917,615

Notes:

¹ Potential yields are based on fiscal year 2021 net diesel gallons taxed of 1,088,044,387 and net gasoline and gasohol gallons taxed of 2,874,511,843.

² Potential yields are based on the gasoline price per gallon of \$2.81 and the diesel price per gallon of \$2.98 as reported in the June 17, 2021 Missouri Energy Bulletin. Yields exclude federal and state motor fuel excise tax in the calculation.

Source: Prepared by MoDOT based on fiscal year 2021 receipts.

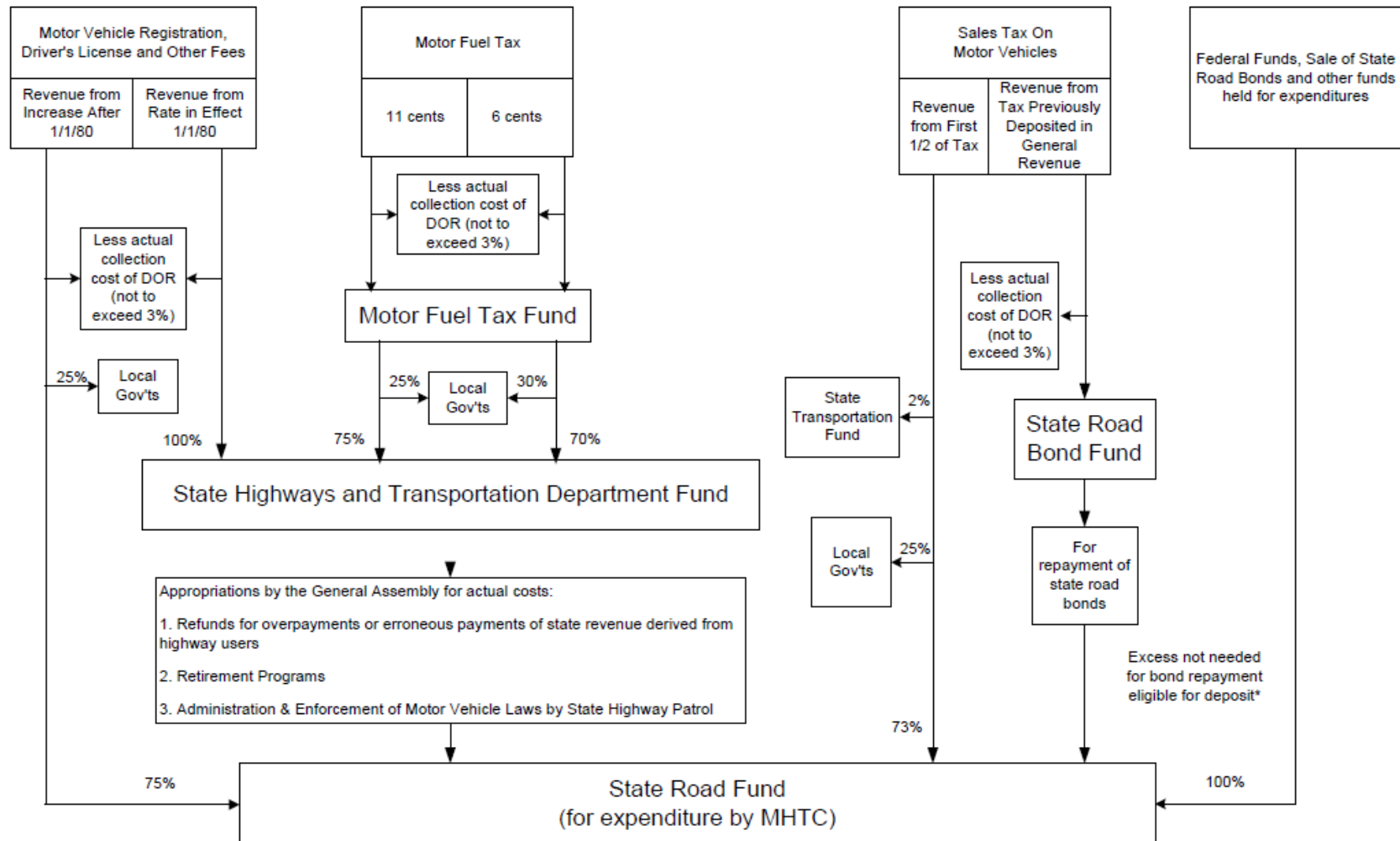
Transportation Facts

Potential Transportation Revenue Options - \$100 million
and \$250 million

Yield from Increasing All Passenger Car, Truck, Bus and Driver Licensing Fees		
	\$15.50	\$38.50
State (75%)	\$75,311,169	\$187,063,222
City (15%)	15,062,233	37,412,645
County (10%)	10,041,489	24,941,764
Total	\$100,414,891	\$249,417,631

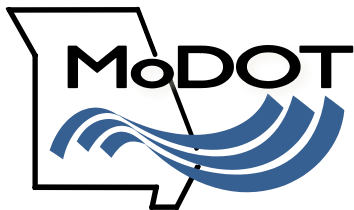
Source: Prepared by MoDOT based on Missouri Department of Revenue passenger car, truck and bus registrations and driver license renewal information.

MISSOURI HIGHWAYS AND TRANSPORTATION COMMISSION (MHTC) **Road and Bridge Funding - Summary** (Effective 7/5/2013)



*Requires certification by the Commissioner of Administration and the Missouri Highway and Transportation Commission

Source: MoDOT



Missouri Department of Transportation
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