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Financial Snapshot

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



Missouri Department
of Transportation

www.modot.org

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 five years.

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.

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Transportation Funding

Revenue for Roads and Bridges, Multimodal, Highway Safety
Fiscal Year 2023 (Dollars in thousands)

Missouri User Fees and Other Revenue (64.1%)	State	Cities & Counties	Total	%
Motor Fuel Tax	\$689,196	\$252,557	\$941,753	37.0
Aviation Fuel Tax	264	0	264	0.0
Motor Vehicle Sales Tax	445,961	71,546	517,507	20.2
Jet Fuel Sales Tax	7,433	0	7,433	0.3
Motor Vehicle and Driver's Licensing Fees	329,673	32,135	361,808	14.2
Multimodal and Highway Safety Fees	2,688	0	2,688	0.1
Interest and Miscellaneous	219,453	0	219,453	8.6
Bond Proceeds	500,000	0	500,000	19.6
Total Revenue	\$2,194,668	\$356,238	\$2,550,906	100.0

Federal Revenue (31.2%)	State	Cities & Counties	Total	%
Federal Reimbursement	\$1,112,958	\$102,981	\$1,215,939	98.1
Federal Grants	23,937	0	23,937	1.9
Total Revenue	\$1,136,895	\$102,981	\$1,239,876	100.0

Missouri General Revenue (4.7%)	State	Cities & Counties	Total	%
State General Revenue Fund (Multimodal)	\$35,128	\$0	\$35,128	19.0
State General Revenue Fund (Road and Bridges)	149,847	0	149,847	81.0
Total Revenue	\$184,975	\$0	\$184,975	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)	2019	2020	2021	2022	2023
Motor Fuel Tax ^{1,11}	\$517,231	\$506,688	\$492,173	\$528,456	\$689,196
Vehicle/Driver's Licensing Fees ¹	304,783	296,100	331,931	314,359	329,672
Motor Vehicle Sales Tax ¹	353,211	356,908	443,495	402,244	440,040
Interest and Miscellaneous ²	92,070	146,949	96,351	115,847	218,316
Federal Reimbursement ^{3,4,5}	882,536	952,026	1,262,757	907,839	1,150,757
Bond Proceeds ⁶	0	201,000	0	100,000	500,000
State General Revenue Fund ⁷	0	50,000	46,829	49,308	149,847
Total Revenue	\$2,149,831	\$2,509,671	\$2,673,536	\$2,418,053	\$3,477,828
Revenue (Multimodal)	2019	2020	2021	2022	2023
Aviation Fuel ¹	\$255	\$238	\$227	\$241	\$264
Fees ¹	2,603	2,444	2,573	2,520	2,486
Sales Taxes ¹	11,212	9,260	8,244	11,553	13,355
State General Revenue Fund ⁷	18,061	19,422	14,949	23,945	35,128
Interest and Miscellaneous ²	2,172	2,761	777	522	1,133
Federal Reimbursement ^{3,4}	58,769	54,966	64,944	66,940	65,182
Total Revenue⁹	\$93,072	\$89,091	\$91,714	\$105,721	\$117,548
Revenue (Highway Safety)	2019	2020	2021	2022	2023
Fees ⁸	\$246	\$197	\$175	\$196	\$202
Interest and Miscellaneous ²	5	7	0	0	4
Federal Grants ^{3,4}	18,708	18,550	17,799	19,850	23,937
Total Revenue¹⁰	\$18,959	\$18,754	\$17,974	\$20,046	\$24,143

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) and Amendment 3.

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

¹¹The 2022 revenue is understated due to limited appropriation authority to transfer funds. Therefore, motor fuel tax revenue collected in 2022 of \$41.9 million will be reported as 2023 revenue.

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)	2019	2020	2021	2022	2023
Program Delivery-Program ¹	\$913,571	\$1,059,174	\$1,106,714	\$1,099,157	\$1,558,342
Program Delivery-Operating Costs ²	131,867	125,066	127,720	136,272	159,857
Safety and Operations-Maintenance ²	466,080	471,620	447,935	494,303	529,033
Fleet, Facilities & Info. Systems ²	77,931	75,671	79,850	96,665	100,834
Debt Service ³	289,403	244,403	295,018	299,199	288,501
Administration ²	51,935	51,588	50,692	52,391	55,124
Other State Agencies ⁴	269,964	245,692	222,213	270,386	294,285
Total Expenditures	\$2,200,751	\$2,273,214	\$2,330,142	\$2,448,373	\$2,985,976

Expenditures (Multimodal)	2019	2020	2021	2022	2023
Operating Costs ²	\$2,856	\$2,548	\$2,484	\$2,717	\$3,011
Transit	30,710	36,632	28,419	27,568	46,897
Rail	22,549	10,586	9,611	11,677	13,908
Aviation	23,975	28,862	45,196	47,369	32,686
Port-Waterway	8,147	8,608	5,732	12,064	12,087
STAR Fund Loan	8	0	147	8	0
Freight	965	763	997	750	3,242
Total Expenditures	\$89,210	\$87,999	\$92,586	\$102,153	\$111,831

Expenditures (Highway Safety)	2019	2020	2021	2022	2023
Operating Costs ²	\$543	\$595	\$551	\$655	\$790
Safety Programs	17,595	18,883	17,274	19,231	23,340
Total Expenditures	\$18,138	\$19,478	\$17,825	\$19,886	\$24,130

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).

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

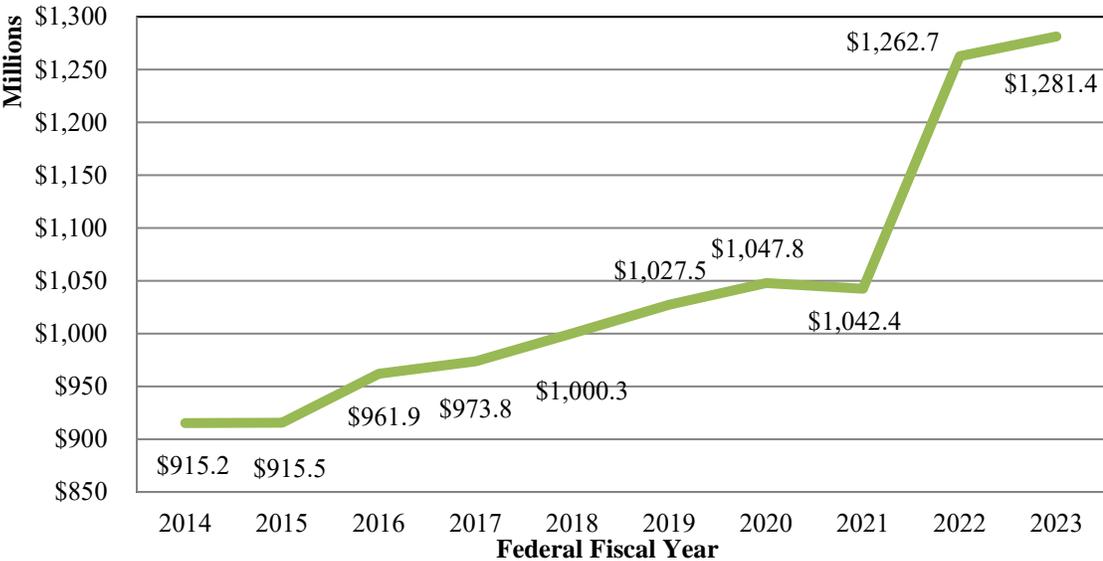
Summary of State and Federal Funds

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 Infrastructure Investment and Jobs (IIJA) 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 IIJA and FAST Act. The IIJA was signed into law by the President on November 15, 2021 and provides funding for surface transportation programs for federal fiscal years 2022, 2023, 2024, 2025 and 2026. The total apportionments under the IIJA are significantly more than under the previous federal funding act, FAST Act.

Apportionment Category	2019	2020	2021	2022	2023
National Highway Performance (NHPP)	\$583.8	\$593.7	\$590.1	\$687.4	\$701.2
Surface Transportation Block Grant (STBG)	277.4	282.4	281.6	311.2	310.9
Highway Safety Improvement (HSIP)	58.2	59.2	58.8	72.2	73.6
PROTECT Program	0.0	0.0	0.0	34.6	35.3
National Highway Freight (NHFP)	31.8	35.2	34.9	32.2	32.8
Transportation Alternatives (TAP)	18.6	18.6	18.6	31.4	32.0
Carbon Reduction Program	0.0	0.0	0.0	30.5	31.1
Congestion Mitigation & Air Quality (CMAQ)	24.4	24.8	24.6	25.2	25.7
Statewide Planning & Research (SPR)	20.2	20.6	20.5	23.0	23.4
Rail/Highway Crossings	5.9	6.0	6.0	6.0	6.1
Metropolitan Planning (MP)	5.5	5.6	5.6	6.7	6.8
Recreational Trails	1.7	1.7	1.7	1.7	1.7
Safe and Accessible Transportation	0.0	0.0	0.0	0.6	0.8
Total	\$1,027.5	\$1,047.8	\$1,042.4	\$1,262.7	\$1,281.4
Obligation Limitation	\$1,032.3	\$1,091.8	\$1,037.1	\$1,201.2	\$1,305.2

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. However, for fiscal year 2023, the obligation limitation was 101.9 percent. This allowed for the obligation of fiscal year 2023 apportionments and carryover funds from prior years.

The apportionment categories under the IIJA 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.
- **Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT)** includes planning, resilience improvements, community resilience and evacuation routes, and at-risk coastal infrastructure.
- **National Highway Freight** includes improvements to the National Highway Freight Network (NHFN) that increase the efficiency of freight movement.
- **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.
- **Carbon Reduction** is for reducing transportation emissions or the development of carbon reduction strategies.

- **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.
- **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.
- **Safe and Accessible Transportation** is for the development of complete streets policies and standards and a complete streets prioritization plan.

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

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 2021, Missouri received \$1.17 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	2013	2014	2015	2016	2017	2018	2019	2020	2021
Arkansas	1.29	1.23	1.15	1.23	1.27	1.27	1.19	1.24	1.17
Illinois	1.23	1.15	1.11	1.14	1.19	1.16	1.18	1.28	1.28
Iowa	1.08	1.09	1.00	1.06	1.05	1.08	1.09	1.17	1.06
Kansas	1.10	1.03	0.98	1.03	1.11	1.17	1.11	1.12	1.04
Kentucky	1.35	1.12	1.06	1.12	1.15	1.14	1.14	1.21	1.17
Missouri	1.23	1.17	1.10	1.14	1.21	1.21	1.20	1.23	1.17
Nebraska	1.13	1.03	0.96	1.01	1.05	1.03	1.33	1.04	1.13
Oklahoma	1.15	1.07	1.00	1.10	1.18	1.12	1.02	1.16	1.11
Tennessee	1.14	1.06	1.00	1.03	1.07	1.04	1.17	1.04	1.01

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 \$87.1 billion from 2013 to 2021. 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 2021.

Transportation Funding

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

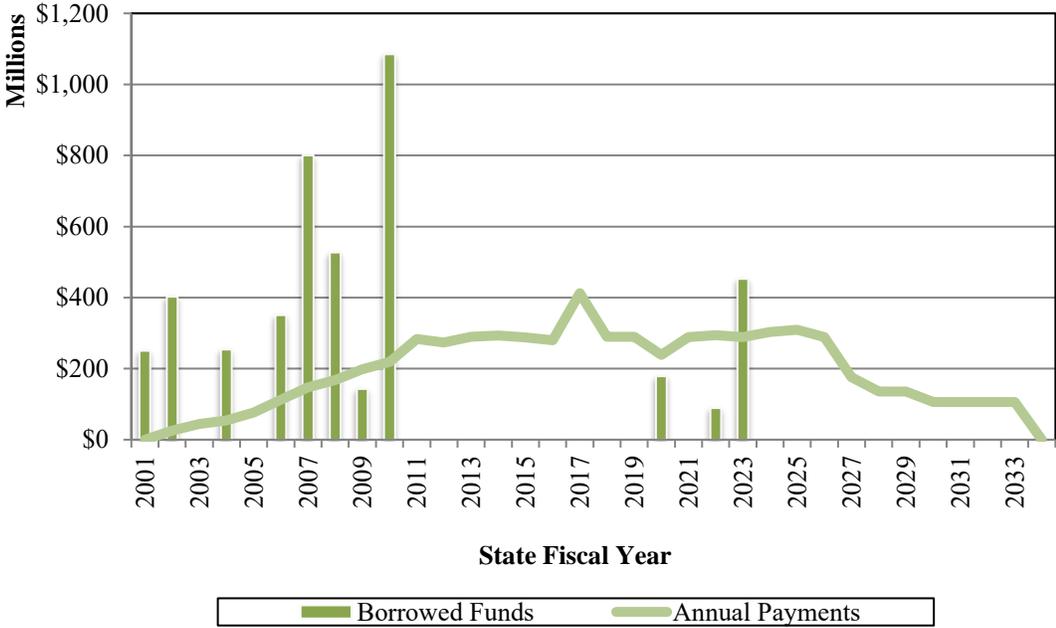
Bond financing allowed MoDOT to provide much needed infrastructure improvements to the traveling public sooner than traditional funding allowed. Building projects sooner results in cost savings by reducing project inflation costs, while advancing economic development, improving safety and addressing 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 and \$453 million in fiscal year 2023.

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 borrowed the remaining \$89 million in fiscal year 2022.

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



Note:
 The MHTC has \$1.5 billion of bonds outstanding as of June 30, 2023. The average interest rate (true interest cost) on all outstanding debt combined is 2.79 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
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
2022	113,964	39,778	18,658	172,400
2023	137,900	42,928	19,281	200,109

Counties

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
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
2022	91,253	26,519	12,439	130,211
2023	114,657	28,618	12,854	156,129

Total

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
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
2022	205,217	66,297	31,097	302,611
2023	252,557	71,546	32,135	356,238

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)	2019	2020	2021	2022	2023
Construction Projects	\$771,440	\$919,329	\$939,022	\$945,342	\$1,380,129
Debt Service and Leases	289,540	244,503	295,165	301,973	291,186
Program Distributions ¹	200,746	187,320	213,720	219,083	230,357
Supplies	146,708	146,605	146,186	159,411	164,236
Services	100,865	102,614	106,561	132,889	166,078
Equipment	42,857	42,722	50,198	62,644	70,676
Miscellaneous	38,266	36,847	32,609	31,611	34,391
Fuel and Utilities	9,154	8,678	8,693	9,142	9,409
Refunds	1,802	4,815	3,340	3,438	6,288
Professional Development	1,512	1,496	1,058	1,492	1,504
Travel ²	1,567	1,205	121	1,008	1,319
Total Expenditures	\$1,604,457	\$1,696,134	\$1,796,673	\$1,868,033	\$2,355,573
	79%	79%	81%	81%	83%
Expenditures (Internal)	2019	2020	2021	2022	2023
Salaries and Benefits	\$427,108	\$431,718	\$416,526	\$425,667	\$462,139
Program Distributions ³	6,021	6,734	4,933	5,970	9,464
Travel ⁴	549	413	208	356	476
Total Expenditures	\$433,678	\$438,865	\$421,667	\$431,993	\$472,079
	21%	21%	19%	19%	17%
Other State Agencies	\$269,964	\$245,692	\$222,213	\$270,386	\$294,285
Total	\$2,308,099	\$2,380,691	\$2,440,553	\$2,570,412	\$3,121,937

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 2023 (Dollars in thousands)

	<u>Expenditures¹</u>	<u>Revenue²</u>		<u>Expenditures¹</u>	<u>Revenue²</u>
Andrew	\$7,217	\$1,390	Cass	\$27,712	\$5,811
Atchison	29,401	1,108	Clay	42,739	6,104
Buchanan	34,322	4,604	Jackson	166,089	43,833
Caldwell	7,596	1,012	Johnson	14,728	3,077
Carroll	40,448	1,379	Lafayette	11,123	2,177
Chariton	6,432	1,198	Pettis	12,942	2,708
Clinton	6,996	1,706	Platte	26,710	3,257
Daviess	12,870	1,113	Ray	10,110	1,683
DeKalb	5,729	1,112	Saline	9,759	1,967
Gentry	4,211	900	Subtotal-Kansas City³	\$321,912	\$70,617
Grundy	5,196	956	Boone	26,561	8,743
Harrison	7,422	1,276	Callaway	13,904	3,043
Holt	23,890	803	Camden	17,675	4,117
Linn	2,369	1,287	Cole	40,981	3,869
Livingston	13,758	1,320	Cooper	87,038	1,323
Mercer	3,065	657	Crawford	20,490	1,322
Nodaway	13,713	2,349	Dent	3,143	1,124
Putnam	23,047	874	Gasconade	5,467	1,087
Sullivan	3,250	852	Howard	19,169	799
Worth	15,780	397	Laclede	8,234	1,954
Subtotal-Northwest³	\$266,712	\$26,293	Maries	5,721	713
Adair	11,552	1,931	Miller	14,831	1,568
Audrain	15,963	1,987	Moniteau	9,744	1,174
Clark	8,775	850	Morgan	10,452	1,930
Knox	8,354	737	Osage	5,161	929
Lewis	6,143	896	Phelps	31,097	2,459
Lincoln	20,442	2,843	Pulaski	5,738	1,812
Macon	10,733	1,588	Washington	6,705	950
Marion	28,004	1,858	Subtotal-Central³	\$332,111	\$38,916
Monroe	2,992	1,116			
Montgomery	24,914	1,092			
Pike	19,787	1,287			
Ralls	10,284	896			
Randolph	8,572	1,904			
Schuyler	21,526	656			
Scotland	6,069	740			
Shelby	1,973	901			
Warren	8,836	1,675			
Subtotal-Northeast³	\$214,919	\$22,957			

Notes:
See next page

Transportation Facts

Summary of MoDOT's Expenditures and Highway User Fees to Local Governments by County - Fiscal Year 2023 (Dollars in thousands)

	Expenditures ¹	Revenue ²		Expenditures ¹	Revenue ²
Franklin	\$31,880	\$5,597	Bollinger	\$3,412	\$869
Jefferson	27,696	9,117	Butler	24,494	2,479
St. Charles	94,784	19,873	Cape Girardeau	13,523	4,132
St. Louis County	292,645	49,756	Carter	4,215	533
St. Louis City	49,409	16,628	Douglas	8,272	1,180
Subtotal-St. Louis³	\$496,414	\$100,971	Dunklin	20,759	2,151
Barry	19,969	2,667	Howell	23,293	2,474
Barton	6,016	1,329	Iron	1,661	703
Bates	30,515	1,700	Madison	3,773	700
Benton	14,899	1,318	Mississippi	6,532	1,045
Cedar	2,700	1,075	New Madrid	6,480	1,667
Christian	21,102	4,496	Oregon	7,736	866
Dade	2,239	923	Ozark	2,931	998
Dallas	2,410	1,130	Pemiscot	27,487	1,377
Greene	92,912	14,913	Perry	28,105	1,313
Henry	8,075	1,835	Reynolds	3,603	1,074
Hickory	1,886	719	Ripley	2,917	732
Jasper	23,760	6,866	Scott	38,212	2,120
Lawrence	3,553	2,316	Shannon	5,996	983
McDonald	11,880	1,390	St. Francois	7,936	3,244
Newton	32,275	2,801	St. Genevieve	7,950	2,233
Polk	3,810	1,980	Stoddard	16,511	2,299
St. Clair	4,556	999	Texas	3,989	1,785
Stone	2,687	2,129	Wayne	16,987	883
Taney	30,903	2,894	Wright	7,637	1,292
Vernon	16,355	1,808	Subtotal-Southeast³	\$294,411	\$39,132
Webster	6,412	2,064	Statewide Support ^{3,4}	201,350	
Subtotal-Southwest³	\$338,914	\$57,352	Other ^{3,5}	72,408	
			Debt Service	288,501	
			Other State Agencies	294,285	
			Total	\$3,121,937	\$356,238

Notes:

¹ Expenditures for road and bridge (\$2,985,976), multimodal (\$111,831) and highway safety (\$24,130) 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 (\$111,831) and federal pass through for cities and counties (\$102,981), 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.

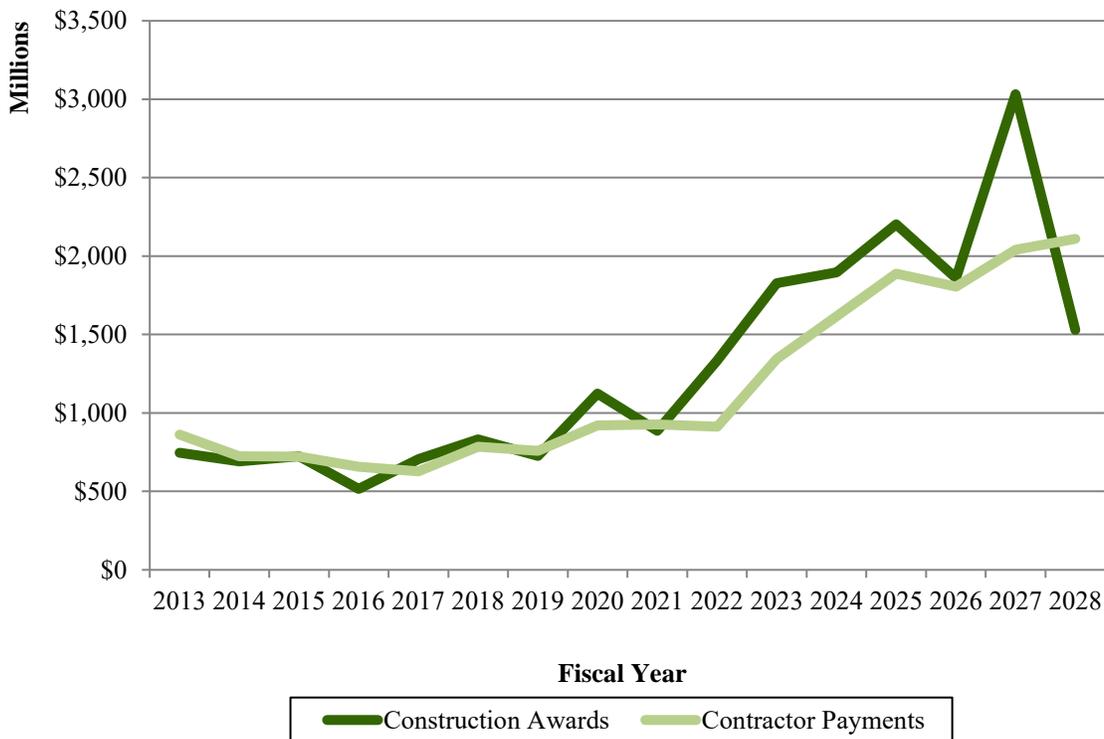
⁵ Expenditures associated with multiple counties or not identifiable to a specific county.

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 \$870 million of projected FY 2024 contractor payments is for projects awarded in FY 2024. The remainder is for projects awarded in prior years. Awards increase dramatically in FY 2027, due to the I-70 Project. The information is based on the latest financial forecast that was used to develop the 2024-2028 Statewide Transportation Improvement Program (STIP).

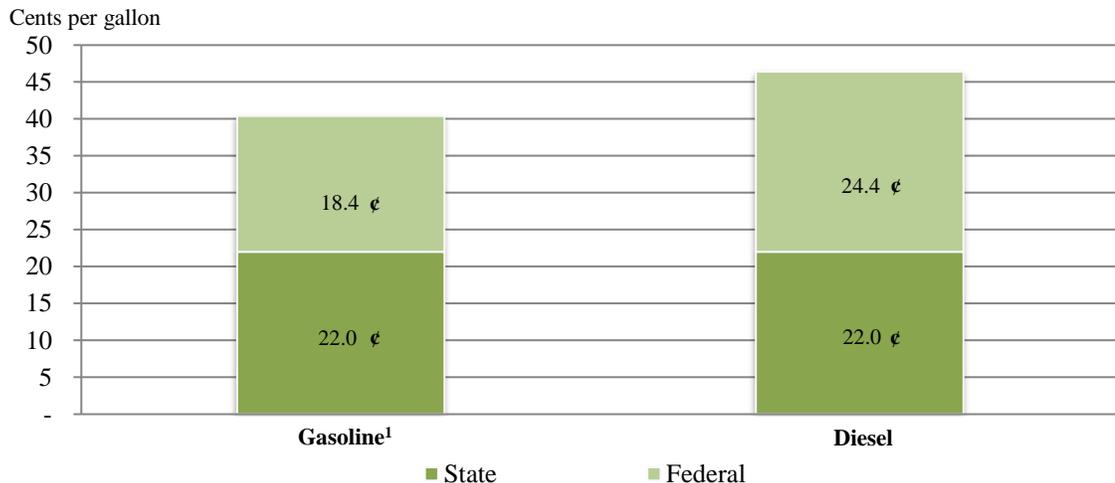


Source: MoDOT

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 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.
- Fuel tax rate increased to 19.5 cents per gallon effective October 1, 2021.
- Fuel tax rate increased to 22.0 cents per gallon effective July 1, 2022.

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 2023

Vehicle Type	Number
Passenger Cars	3,715,442
Trucks	1,538,182
Recreational Vehicles	16,729
Buses	23,262
Motorcycles/Tricycles	140,788
Total	5,434,403

Number of licensed drivers in Missouri	
Male	2,082,936
Female	2,192,292
Total	4,275,228

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
2022	3,119	1,100	4,219	6.138
2023	3,187	977	4,164	-1.321

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 2023

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	15.95¢	72.5%	15.95¢	72.5%
Cities ¹	3.30¢	15.0%	3.30¢	15.0%
Counties ²	2.75¢	12.5%	2.75¢	12.5%
Total State	22.00¢		22.00¢	
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	40.40¢		46.40¢	

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%)	\$111,357,076	\$222,714,153	\$334,071,231
City (15%)	23,862,231	47,724,462	71,586,692
County (15%)	23,862,231	47,724,462	71,586,692
Total	\$159,081,538	\$318,163,077	\$477,244,615

Yield From Increasing Diesel Fuel Excise Tax¹

	5-Cents	10-Cents	15-Cents
State (70%)	\$34,181,860	\$68,363,722	\$102,545,582
City (15%)	7,324,685	14,649,369	21,974,054
County (15%)	7,324,685	14,649,369	21,974,054
Total	\$48,831,230	\$97,662,460	\$146,493,690

Yield From Increasing All Motor Fuel Excise Tax¹

	5-Cents	10-Cents	15-Cents
State (70%)	\$145,538,936	\$291,077,875	\$436,616,813
City (15%)	31,186,916	62,373,831	93,560,746
County (15%)	31,186,916	62,373,831	93,560,746
Total	\$207,912,768	\$415,825,537	\$623,738,305

Yield From Implementing Sales Tax On Motor Fuel²

	1.0%	3.0%	5.0%
State (70%)	\$82,984,174	\$248,952,522	\$414,920,870
City (15%)	17,782,323	53,346,969	88,911,615
County (15%)	17,782,323	53,346,969	88,911,615
Total	\$118,548,820	\$355,646,460	\$592,744,100

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

	Year-1	Year-2	Year-3
State (70%)	\$14,844,972	\$30,272,099	\$45,990,304
City (15%)	3,181,065	6,486,878	9,855,065
County (15%)	3,181,065	6,486,878	9,855,065
Total	\$21,207,102	\$43,245,855	\$65,700,434

Notes:

¹ Potential yields are based on fiscal year 2023 net diesel gallons taxed of 976,624,598 and net gasoline and gasohol gallons taxed of 3,181,630,765.

² Potential yields are based on the gasoline price per gallon of \$3.24 and the diesel price per gallon of \$3.47 as reported in the July 6, 2023 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 2.34 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%)	\$13,007,950	\$32,519,874	\$97,559,624	\$130,079,499
City (7.5%)	1,114,967	2,787,418	8,362,253	11,149,671
County (5%)	743,311	1,858,279	5,574,836	7,433,114
Total	\$14,866,228	\$37,165,571	\$111,496,713	\$148,662,284

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

	0.10%	0.25%	0.75%	1.00%
State (100%)	\$98,121,659	\$245,304,148	\$735,912,445	\$981,216,593
City (0%)	0	0	0	0
County (0%)	0	0	0	0
Total	\$98,121,659	\$245,304,148	\$735,912,445	\$981,216,593

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

	0.10%	0.25%	0.75%	1.00%
State (98.4%)	\$111,129,609	\$277,824,022	\$833,472,069	\$1,111,296,092
City (1.0%)	1,114,967	2,787,418	8,362,253	11,149,671
County (0.6%)	743,311	1,858,279	5,574,836	7,433,114
Total	\$112,987,887	\$282,469,719	\$847,409,158	\$1,129,878,877

Source: Prepared by MoDOT based on fiscal year 2023 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%)	\$13,932,907	\$27,865,815	\$69,664,537	\$83,597,445
City (15%)	2,786,582	5,573,163	13,932,908	16,719,489
County (10%)	1,857,721	3,715,442	9,288,605	11,146,326
Total	\$18,577,210	\$37,154,420	\$92,886,050	\$111,463,260

Yield From Increasing All Truck & Bus Fees

	\$5.00	\$10.00	\$25.00	\$30.00
State (75%)	\$5,855,415	\$11,710,830	\$29,277,075	\$35,132,490
City (15%)	1,171,083	2,342,166	5,855,415	7,026,498
County (10%)	780,722	1,561,444	3,903,610	4,684,332
Total	\$7,807,220	\$15,614,440	\$39,036,100	\$46,843,320

Yield From Increasing Driver Licensing Fees

	\$5.00	\$10.00	\$25.00	\$30.00
State (75%)	\$4,498,818	\$8,997,637	\$22,494,093	\$26,992,912
City (15%)	899,764	1,799,528	4,498,819	5,398,583
County (10%)	599,843	1,199,685	2,999,213	3,599,055
Total	\$5,998,425	\$11,996,850	\$29,992,125	\$35,990,550

Yield From Increasing Alternative Fuel Decal Fees

	10.00%	20.00%	30.00%	40.00%
State (75%)	\$130,919	\$261,838	\$392,757	\$523,677
City (15%)	26,184	52,368	78,552	104,735
County (10%)	17,456	34,912	52,368	69,824
Total	\$174,559	\$349,118	\$523,677	\$698,236

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

State (41.3%)	\$23,587,504
City (35.2%)	20,103,634
County (23.5%)	13,421,461
Total	\$57,112,599

Notes:

¹ Potential yields are based on an annual tiered fee structure; \$27 for 0-19 MPG, \$35 for 20-29 MPG, \$43 for 30-39 MPG, \$50 for 40-49 MPG, \$58 for 50-59 MPG, \$82 for +60 MPG, \$124 for plug-in electric hybrids and \$136 for electric vehicles.

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 2023 revenue received.

Transportation Facts

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

Yield from Increasing All Motor Fuel Excise Tax¹

	2.4-Cents	6-Cents	12-Cents
State (70%)	\$69,858,691	\$174,646,726	\$349,293,450
City (15%)	14,969,719	37,424,298	74,848,597
County (15%)	14,969,719	37,424,298	74,848,597
Total	\$99,798,129	\$249,495,322	\$498,990,644

Yield From Implementing Sales Tax On Motor Fuel²

	0.85%	2.1%	4.2%
State (70%)	\$71,155,089	\$175,794,924	\$351,589,848
City (15%)	15,247,519	37,670,341	75,340,682
County (15%)	15,247,519	37,670,341	75,340,682
Total	\$101,650,127	\$251,135,606	\$502,271,212

Yield From Increasing Motor Vehicle Sales Tax

	0.67%	1.68%	3.40%
State (87.5%)	\$87,153,263	\$218,533,557	\$442,270,296
City (7.5%)	7,470,280	18,731,448	37,908,882
County (5%)	4,980,187	12,487,632	25,272,588
Total	\$99,603,730	\$249,752,637	\$505,451,766

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

	0.10%	0.25%	0.51%
State (100%)	\$98,121,659	\$245,304,148	\$500,420,462
City (0%)	0	0	0
County (0%)	0	0	0
Total	\$98,121,659	\$245,304,148	\$500,420,462

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

	0.09%	0.22%	0.44%
State (98.4%)	\$100,016,649	\$244,485,139	\$488,970,281
City (1.0%)	1,003,470	2,452,928	4,905,855
County (0.6%)	668,980	1,635,285	3,270,570
Total	\$101,689,099	\$248,573,352	\$497,146,706

Notes:

¹ Potential yields are based on fiscal year 2023 net diesel gallons taxed of 976,624,598 and net gasoline and gasohol gallons taxed of 3,181,630,765

² Potential yields are based on the gasoline price per gallon of \$3.24 and the diesel price per gallon of \$3.47 as reported in the July 6, 2023 Missouri Energy Bulletin. Yields exclude federal and state motor fuel excise tax in the calculation.

Source: Prepared by MoDOT based on fiscal year 2023 receipts.

Transportation Facts

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

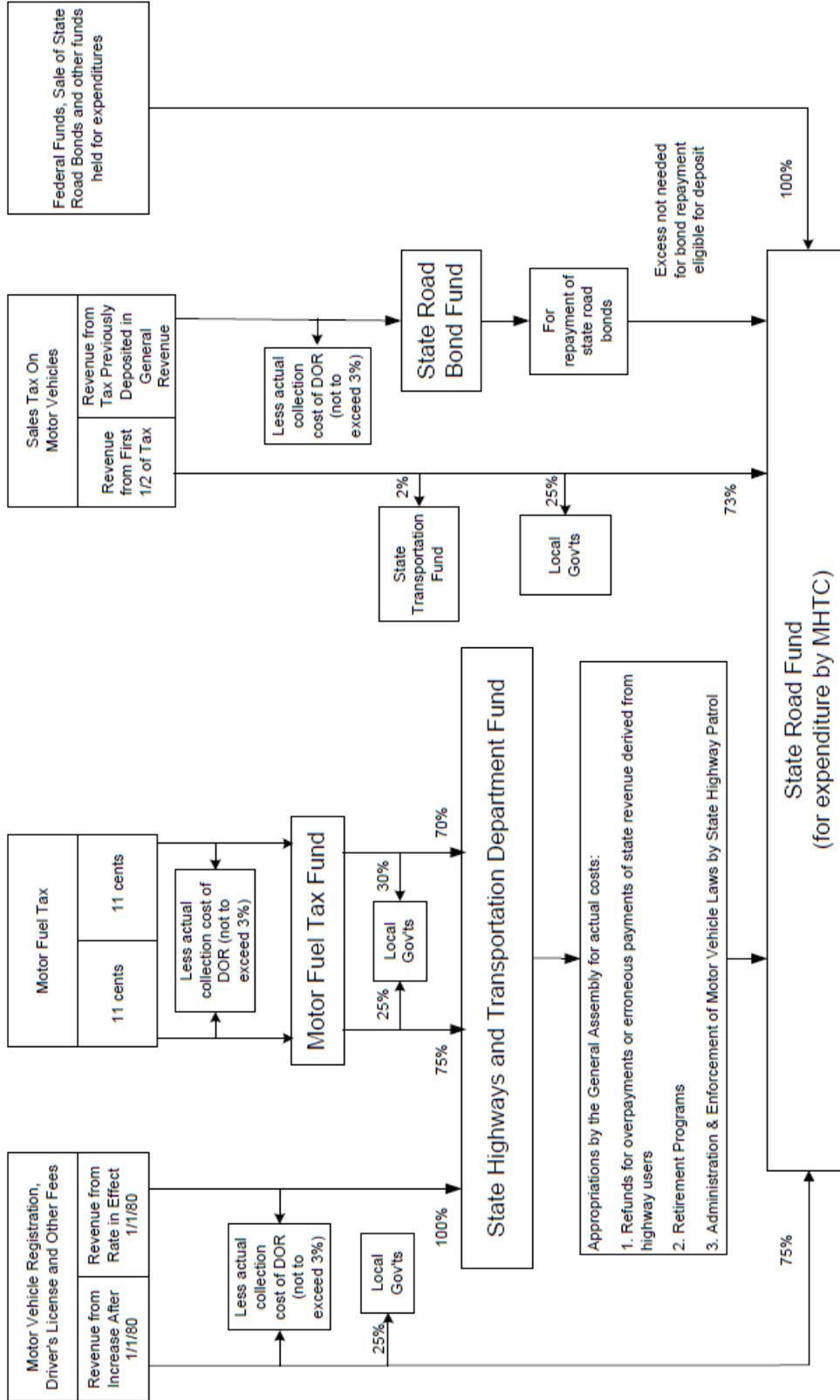
Yield from Increasing All Passenger Car, Truck, Bus and Driver Licensing Fees		
	\$15.00	\$38.00
State (75%)	\$72,861,423	\$184,582,273
City (15%)	14,572,285	36,916,455
County (10%)	9,714,857	24,610,970
Total	\$97,148,565	\$246,109,698

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 - Flowchart

(Effective 7/1/2022)



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

Source: MoDOT



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