Missouri Department of Transportation

Financial Snapshot

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

November 2019

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.

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 2019
(Dollars in thousands)

Missouri User Fees and Other Revenue (61.5%)	State	Cities & Counties	Total	%
Motor Vehicle Fuel Tax	$517,231	$189,153	$706,384	45.3
Aviation Fuel Tax	255	0	255	0.0
Motor Vehicle Sales Tax	357,958	56,507	414,465	26.6
Jet Fuel Sales Tax	6,465	0	6,465	0.4
Motor Vehicle and Driver's Licensing Fees	304,783	29,302	334,085	21.4
Multimodal and Highway Safety Fees	2,849	0	2,849	0.2
Interest and Miscellaneous	94,247	0	94,247	6.1
Total Revenue	**$1,283,788**	**$274,962**	**$1,558,750**	**100.0**

Federal Revenue (37.8%)	State	Cities & Counties	Total	%
Federal Reimbursement	$837,012	$104,293	$941,305	98.1
Federal Grants	18,708	0	18,708	1.9
Total Revenue	**$855,720**	**$104,293**	**$960,013**	**100.0**

Missouri General Revenue (0.7%)	State	Cities & Counties	Total	%
State General Revenue Fund	$18,061	$0	$18,061	100.0
Total Revenue	**$18,061**	**$0**	**$18,061**	**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)	**2015**	**2016**	**2017**	**2018**	**2019**
Fuel Tax[1]	$494,649	$511,786	$510,950	$517,832	$517,231
Vehicle/Driver's Licensing Fees[1]	279,455	289,009	285,635	296,825	304,783
Motor Vehicle Sales Tax[1]	323,105	337,965	356,552	362,237	353,211
Interest and Miscellaneous[2]	102,388	116,466	75,465	110,312	92,070
Federal Reimbursement[3,4,5]	760,239	827,843	844,194	935,017	882,536
Total Revenue	**$1,959,836**	**$2,083,069**	**$2,072,796**	**$2,222,223**	**$2,149,831**

Revenue (Multimodal)	**2015**	**2016**	**2017**	**2018**	**2019**
Aviation Fuel[1]	$247	$251	$255	$259	$255
Fees[1]	2,353	1,758	2,171	2,327	2,603
Sales Taxes[1]	10,092	8,894	8,699	11,713	11,212
State General Revenue Fund[6]	13,938	17,943	19,486	11,808	18,061
Interest and Miscellaneous[2]	2,745	2,707	2,000	3,380	2,172
Federal Reimbursement[3,4,5]	56,686	64,167	61,739	60,243	58,769
Total Revenue[8]	**$86,061**	**$95,720**	**$94,350**	**$89,730**	**$93,072**

Revenue (Highway Safety)	**2015**	**2016**	**2017**	**2018**	**2019**
Fees[7]	$328	$314	$305	$275	$246
Interest and Miscellaneous[2]	4	8	7	16	5
Federal Grants[3]	36,351	18,908	18,745	15,517	18,708
Total Revenue[9]	**$36,683**	**$19,230**	**$19,057**	**$15,808**	**$18,959**

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 reimbursement for American Recovery and Reinvestment Act (ARRA) projects.
[5] Includes federal funds that flow through MoDOT to local governments and agencies.
[6] Appropriated by the Missouri General Assembly.
[7] Includes motorcycle instruction permit fees and fees collected by the courts from violators of state laws or municipal or county ordinances.
[8] Includes the following funds: Multimodal Operations-Federal, State Transportation, Aviation Trust, State Transportation Assistance Revolving, Grade Crossing Safety Account, Railroad Expense, Light Rail Safety and General Revenue.
[9] Includes the following funds: Highway Safety Federal, Motor Carrier Safety Assistance Program-Federal and the Motorcycle Safety Trust Fund.

Source: MoDOT.

Transportation Funding

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

MoDOT's largest expenditure category is the construction program. The construction program 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)	**2015**	**2016**	**2017**	**2018**	**2019**
Construction Program[1]	$912,784	$818,994	$810,814	$944,266	$913,571
Construction Operating Costs[2]	130,552	126,880	129,147	128,336	131,867
Maintenance[2]	435,085	430,236	449,262	462,987	466,080
Fleet, Facilities & Info. Systems[2]	67,118	78,854	74,924	78,990	77,931
Debt Service[3]	288,009	280,237	412,523	289,617	289,403
Administration[2]	50,718	51,564	50,732	52,101	51,935
Other State Agencies[4]	250,109	250,272	261,491	261,228	269,964
Total Expenditures	**$2,134,375**	**$2,037,037**	**$2,188,893**	**$2,217,525**	**$2,200,751**

Expenditures (Multimodal)	**2015**	**2016**	**2017**	**2018**	**2019**
Operating Costs[2]	$2,610	$2,625	$2,707	$3,016	2,856
Transit	36,509	34,644	30,425	34,560	30,710
Rail	16,485	18,726	17,304	13,314	22,549
Aviation	27,558	35,275	38,718	37,094	23,975
Port-Waterway	3,307	6,220	4,464	2,149	8,147
STAR Fund Loan	0	1	301	814	8
Freight	650	850	1,000	956	965
Total Expenditures	**$87,119**	**$98,341**	**$94,919**	**$91,903**	**$89,210**

Expenditures (Highway Safety)	**2015**	**2016**	**2017**	**2018**	**2019**
Operating Costs[2]	$497	$522	$521	$529	$543
Safety Programs	14,980	18,465	18,532	15,466	17,595
Total Expenditures	**$15,477**	**$18,987**	**$19,053**	**$15,995**	**$18,138**

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. 2019 includes $10 million for the bicentennial license plate reissuance.

Source: MoDOT.

Transportation Funding

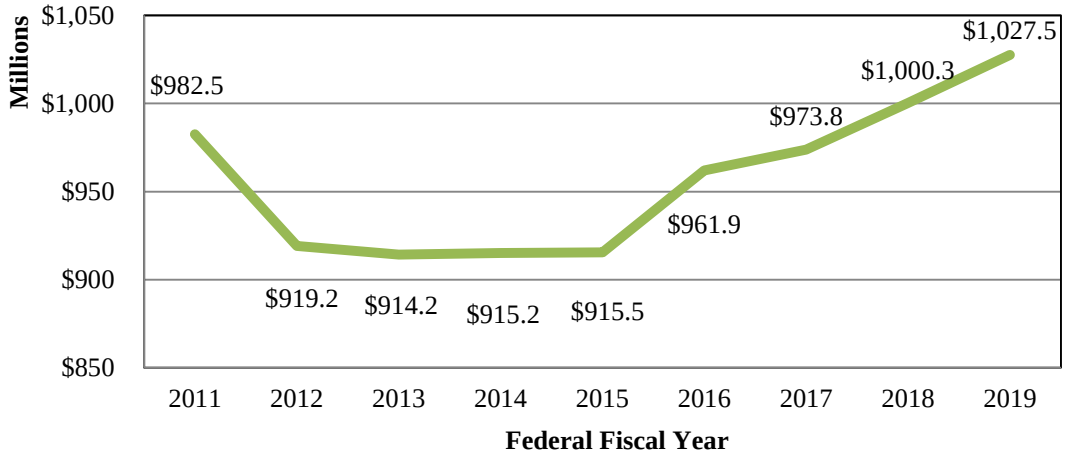
Summary of State and Federal Funds

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

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 MAP-21 and FAST Acts. 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. However, Section 1438 of the FAST Act rescinds $7.6 billion of unobligated balances on July 1, 2020. Missouri's share is $350 million.

Apportionment Category	2015	2016	2017	2018	2019
National Highway Performance (NHPP)	$539.2	$549.6	$558.3	$570.1	$583.8
Surface Transportation (STP)	251.6	257.2	260.1	270.1	277.4
Highway Safety Improvement (HSIP)	54.1	51.9	55.8	57.0	58.2
National Highway Freight (NHFP)	0.0	27.1	25.7	28.1	31.8
Congestion Mitigation & Air Quality (CMAQ)	22.6	23.0	23.3	23.9	24.4
Statewide Planning & Research (SPR)	18.1	19.4	19.7	19.7	20.2
Transportation Alternatives (TAP)	17.9	18.3	18.3	18.6	18.6
Rail/Highway Crossings	5.5	8.6	5.7	5.8	5.9
Metropolitan Planning (MP)	4.9	5.2	5.2	5.4	5.5
Recreational Trails	1.6	1.6	1.7	1.6	1.7
Total	**$915.5**	**$961.9**	**$973.8**	**$1,000.3**	**$1,027.5**
Obligation Limitation	**$907.0**	**$970.1**	**$959.0**	**$990.9**	**$1,032.3**

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 2019, the obligation limitation was 100.5 percent. This allowed for the obligation of fiscal year 2019 apportionments and a small portion of carryover funds from prior years.

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** 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 MAP-21 and FAST Acts.

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 2017, Missouri received $1.21 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	2009	2010	2011	2012	2013	2014	2015	2016	2017
Arkansas	1.58	1.52	1.42	1.21	1.29	1.23	1.15	1.23	1.27
Illinois	1.36	1.36	1.30	1.09	1.23	1.15	1.11	1.14	1.19
Iowa	1.37	1.34	1.21	1.06	1.08	1.09	1.00	1.06	1.05
Kansas	1.31	1.37	1.17	1.02	1.10	1.03	0.98	1.03	1.11
Kentucky	1.41	1.38	1.24	1.07	1.35	1.12	1.06	1.12	1.15
Missouri	1.39	1.45	1.34	1.17	1.23	1.17	1.10	1.14	1.21
Nebraska	1.36	1.42	1.23	1.03	1.13	1.03	0.96	1.01	1.05
Oklahoma	1.41	1.42	1.28	1.08	1.15	1.07	1.00	1.10	1.18
Tennessee	1.29	1.35	1.26	1.02	1.14	1.06	1.00	1.03	1.07

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 $106.8 billion from 2009 to 2017. 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 2017.

Transportation Funding

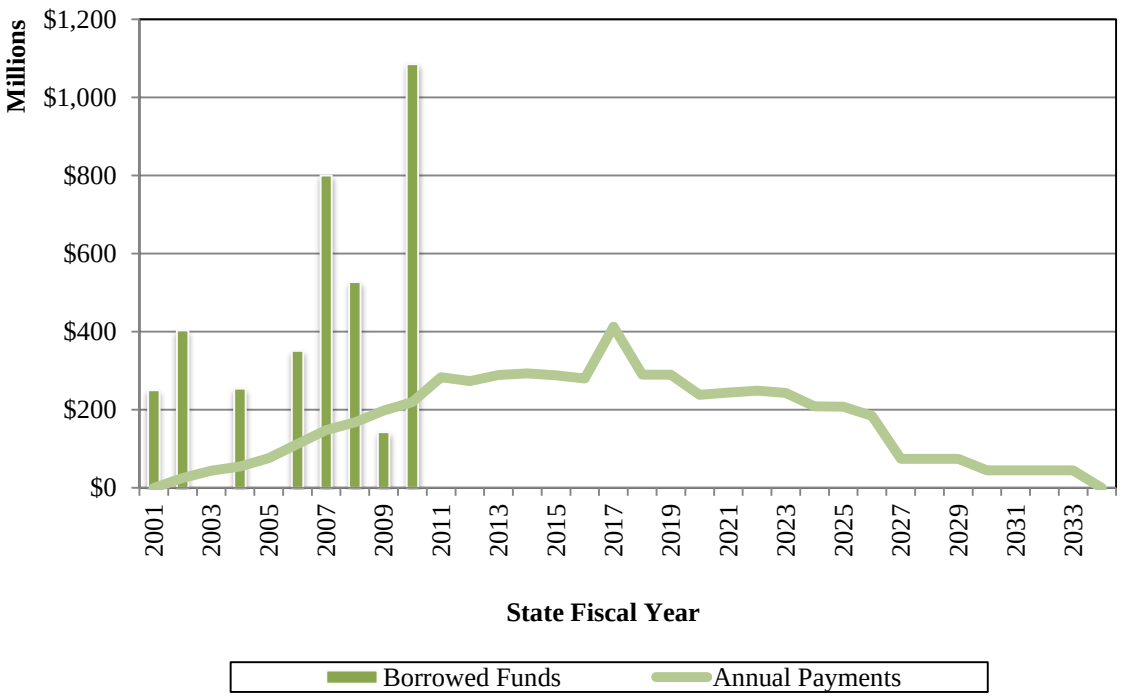
Summary of State Road Bond Financing Program
(Dollars in millions)

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.

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



Note:
The MHTC has $1.6 billion of bonds outstanding as of June 30, 2019. The average interest rate (true interest cost) on all outstanding debt combined is 2.72 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 and use taxes, 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
2014	100,077	28,340	16,059	144,476
2015	103,909	31,433	16,932	152,274
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

Counties

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
2014	78,484	18,893	10,706	108,083
2015	81,487	20,956	11,288	113,731
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

Total

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
2014	178,561	47,233	26,765	252,559
2015	185,396	52,389	28,220	266,005
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

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)	**2015**	**2016**	**2017**	**2018**	**2019**
Construction Projects	$763,552	$671,228	$644,073	$798,122	$771,440
Debt Service and Leases	289,111	287,584	413,177	289,971	289,540
Program Distributions[1]	232,524	244,743	249,804	214,618	200,746
Supplies	131,543	126,699	134,841	143,258	146,708
Services	75,730	60,871	80,423	92,959	100,865
Equipment	34,361	49,037	46,847	47,904	42,857
Miscellaneous	38,624	40,816	36,594	38,516	38,266
Fuel and Utilities	9,106	8,761	8,797	9,376	9,154
Refunds	2,862	3,653	2,625	3,803	1,802
Professional Development	1,495	3,780	1,944	1,575	1,512
Travel[2]	1,383	1,397	1,569	1,474	1,567
Total Expenditures	**$1,580,291**	**$1,498,569**	**$1,620,694**	**$1,641,576**	**$1,604,457**
	80%	79%	79%	80%	79%

Expenditures (Internal)	**2015**	**2016**	**2017**	**2018**	**2019**
Salaries and Benefits	$400,454	$398,886	$413,212	$416,405	$427,108
Program Distributions[3]	5,699	6,180	7,011	5,768	6,021
Travel[4]	418	458	457	446	549
Total Expenditures	**$406,571**	**$405,524**	**$420,680**	**$422,619**	**$433,678**
	20%	20%	21%	20%	21%
Other State Agencies	$250,109	$250,272	$261,491	$261,228	$269,964
Total	**$2,236,971**	**$2,154,365**	**$2,302,865**	**$2,325,423**	**$2,308,099**

Notes:
[1] Payments or federal funds passed through to cities, counties and other political subdivsions.
[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[1] by County
Fiscal Year 2019
(Dollars in thousands)

Andrew	$8,002
Atchison	16,308
Buchanan	30,469
Caldwell	2,051
Carroll	6,605
Chariton	3,970
Clinton	4,720
Daviess	5,288
DeKalb	11,818
Gentry	3,872
Grundy	2,277
Harrison	12,249
Holt	13,992
Linn	4,900
Livingston	2,962
Mercer	5,565
Nodaway	7,117
Putnam	7,907
Sullivan	6,430
Worth	1,652
Subtotal-Northwest[2]	**$158,154**
Adair	5,183
Audrain	9,266
Clark	7,833
Knox	1,875
Lewis	7,258
Lincoln	6,732
Macon	6,120
Marion	30,427
Monroe	2,165
Montgomery	8,603
Pike	30,565
Ralls	3,147
Randolph	4,815
Schuyler	3,294
Scotland	2,803
Shelby	7,491
Warren	7,491
Subtotal-Northeast[2]	**$145,068**
Cass	11,565
Clay	45,334
Jackson	152,617
Johnson	8,331
Lafayette	17,650
Pettis	11,330
Platte	11,258
Ray	8,151
Saline	12,789
Subtotal-Kansas City[2]	**$279,025**
Boone	$20,915
Callaway	13,035
Camden	11,333
Cole	25,619
Cooper	9,174
Crawford	7,628
Dent	4,600
Gasconade	5,174
Howard	8,644
Laclede	27,578
Maries	2,340
Miller	8,143
Moniteau	3,326
Morgan	5,177
Osage	3,187
Phelps	14,054
Pulaski	4,864
Washington	6,715
Subtotal-Central[2]	**$181,506**
Franklin	46,446
Jefferson	26,570
St. Charles	56,550
St. Louis City	159,168
St. Louis County	49,804
Subtotal-St. Louis[2]	**$338,538**
Barry	5,696
Barton	2,793
Bates	6,307
Benton	6,201
Cedar	2,651
Christian	14,123
Dade	2,011
Dallas	1,570
Greene	63,023
Henry	6,950
Hickory	1,356
Jasper	45,757
Lawrence	10,554
McDonald	3,543
Newton	19,941
Polk	7,490
St. Clair	3,440
Stone	2,972
Taney	9,214
Vernon	4,448
Webster	6,432
Subtotal-Southwest[2]	**$226,472**
Bollinger	$4,595
Butler	5,194
Cape Girardeau	16,558
Carter	2,389
Douglas	4,754
Dunklin	12,950
Howell	20,051
Iron	5,045
Madison	5,020
Mississippi	3,605
New Madrid	11,558
Oregon	3,308
Ozark	4,227
Pemiscot	11,703
Perry	3,341
Reynolds	3,199
Ripley	2,167
Scott	46,242
Shannon	5,567
St. Francois	5,801
St. Genevieve	5,100
Stoddard	9,420
Texas	4,680
Wayne	8,093
Wright	14,163
Subtotal-Southeast[2]	**$218,730**
Statewide Support[2,3]	158,375
Other[2,4]	42,864
Debt Service	289,403
Other State Agencies	269,964
Total	**$2,308,099**

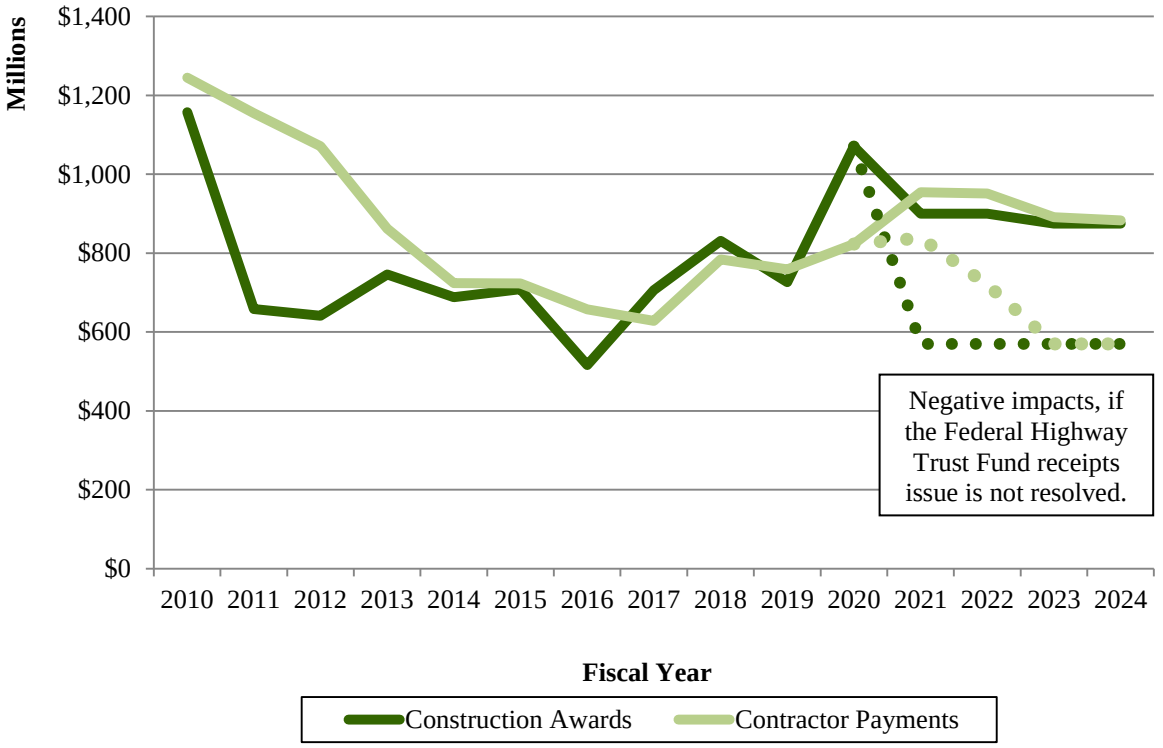
Notes:
[1] Expenditures for road and bridge ($2,200,751), multimodal ($89,210) and highway safety ($18,138) as shown on page 5.
[2] Includes multimodal ($81,138) and federal pass through for cities and counties ($104,293), which are not included in the amounts spent by district as shown on page 24 of the Citizen's Guide to Transportation Funding in Missouri.
[3] Expenditures for bridge design, safety inspection, administrative services, etc.
[4] 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 $375 million of projected FY 2020 contractor payments is for projects awarded in FY 2020. 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 2020-2024 Statewide Transportation Improvement Program (STIP).

Also, shown below are the negative impacts starting in 2021, if additional Federal Highway Trust Fund receipts are not approved by Congress.

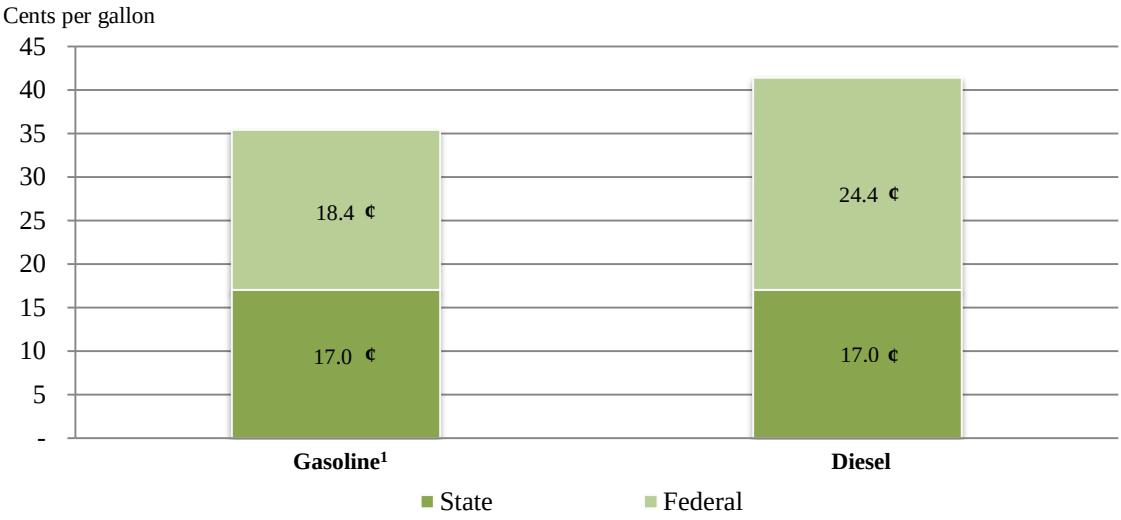


Source: MoDOT

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 its current rate of 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 2019

Vehicle Type	Number
Passenger Cars	3,817,179
Trucks	1,516,618
Recreational Vehicles	17,481
Buses	22,865
Motorcycles/Tricycles	153,120
Total	**5,527,263**

Number of licensed drivers in Missouri	
Male	2,078,652
Female	2,196,132
Total	**4,274,784**

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	Gasoline[1]	Diesel	Total	Percent change
1992	2,679	604	3,283	1.781
1993	2,686	613	3,299	0.500
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

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

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.

Distribution of Highway User Fees Fiscal Year 2019

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 Tax [1]

	5-Cents	10-Cents	15-Cents
State (70%)	$108,708,186	$217,416,371	$326,124,557
City (15%)	23,294,611	46,589,222	69,883,833
County (15%)	23,294,611	46,589,222	69,883,833
Total	**$155,297,408**	**$310,594,815**	**$465,892,223**

Yield From Increasing Diesel Fuel Excise Tax [1]

	5-Cents	10-Cents	15-Cents
State (70%)	$36,745,858	$73,491,719	$110,237,577
City (15%)	7,874,113	15,748,225	23,622,338
County (15%)	7,874,113	15,748,225	23,622,338
Total	**$52,494,084**	**$104,988,169**	**$157,482,253**

Yield From Increasing All Motor Fuel Excise Tax [1]

	5-Cents	10-Cents	15-Cents
State (70%)	$145,454,044	$290,908,090	$436,362,134
City (15%)	31,168,724	62,337,447	93,506,171
County (15%)	31,168,724	62,337,447	93,506,171
Total	**$207,791,492**	**$415,582,984**	**$623,374,476**

Yield From Implementing Sales Tax On Motor Fuel [2]

	1.0%	3.0%	5.0%
State (70%)	$68,323,588	$204,970,764	$341,617,940
City (15%)	14,640,769	43,922,307	73,203,845
County (15%)	14,640,769	43,922,307	73,203,845
Total	**$97,605,126**	**$292,815,378**	**$488,025,630**

Yield From Implementing Consumer Price Index Adjustment On Motor Fuel [1,3]

	Year-1	Year-2	Year-3
State (70%)	$10,472,691	$20,945,382	$31,708,982
City (15%)	2,244,148	4,488,296	6,794,782
County (15%)	2,244,148	4,488,296	6,794,782
Total	**$14,960,987**	**$29,921,974**	**$45,298,546**

Notes:
[1] Potential yields are based on fiscal year 2019 net diesel gallons taxed of 1,049,881,687 and net gasoline and gasohol gallons taxed of 3,105,948,153.
[2] Potential yields are based on the gasoline price per gallon of $2.69 and the diesel price per gallon of $2.80 as reported in the August 12, 2019 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 2.1 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%)	$10,441,393	$26,103,484	$78,310,452	$104,413,935
City (7.5%)	894,977	2,237,441	6,712,324	8,949,766
County (5%)	596,651	1,491,628	4,474,883	5,966,511
Total	**$11,933,021**	**$29,832,553**	**$89,497,659**	**$119,330,212**

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

	0.10%	0.25%	0.75%	1.00%
State (100%)	$74,571,653	$186,429,132	$559,287,395	$745,716,526
City (0%)	0	0	0	0
County (0%)	0	0	0	0
Total	**$74,571,653**	**$186,429,132**	**$559,287,395**	**$745,716,526**

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

	0.10%	0.25%	0.75%	1.00%
State (98.2%)	$85,013,046	$212,532,616	$637,597,847	$850,130,461
City (1.1%)	894,977	2,237,441	6,712,324	8,949,766
County (0.7%)	596,651	1,491,628	4,474,883	5,966,511
Total	**$86,504,674**	**$216,261,685**	**$648,785,054**	**$865,046,738**

Source: Prepared by MoDOT based on fiscal year 2019 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%)	$14,314,421	$28,628,842	$71,572,106	$85,886,527
City (15%)	2,862,884	5,725,769	14,314,421	17,177,306
County (10%)	1,908,590	3,817,179	9,542,948	11,451,537
Total	**$19,085,895**	**$38,171,790**	**$95,429,475**	**$114,515,370**

Yield From Increasing All Truck & Bus Fees

	$5.00	$10.00	$25.00	$30.00
State (75%)	$5,773,061	$11,546,122	$28,865,306	$34,638,367
City (15%)	1,154,612	2,309,225	5,773,061	6,927,674
County (10%)	769,742	1,539,483	3,848,708	4,618,449
Total	**$7,697,415**	**$15,394,830**	**$38,487,075**	**$46,184,490**

Yield From Increasing Driver Licensing Fees

	$5.00	$10.00	$25.00	$30.00
State (75%)	$4,704,948	$9,409,897	$23,524,743	$28,229,692
City (15%)	940,990	1,881,980	4,704,949	5,645,939
County (10%)	627,327	1,254,653	3,136,633	3,763,959
Total	**$6,273,265**	**$12,546,530**	**$31,366,325**	**$37,639,590**

Yield From Increasing Alternative Fuel Decal Fees

	10.00%	20.00%	30.00%	40.00%
State (75%)	$41,335	$82,669	$124,004	$165,339
City (15%)	8,267	16,534	24,801	33,068
County (10%)	5,511	11,023	16,534	22,045
Total	**$55,113**	**$110,226**	**$165,339**	**$220,452**

Yield From Converting All Passenger Car Fees from Horsepower to Miles per Gallon[1]

State (75%)	$-1,341,033
City (15%)	11,349,975
County (10%)	7,566,650
Total	**$17,575,592**

Notes:
[1] Potential yields are based on a $24 base fee, an additional $6 per mile per gallon in excess of 29 miles per gallon and a $210 fee for electrical and other non-motor fuel 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 2019 revenue received.

Transportation Facts

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

Yield from Increasing All Motor Fuel Excise Tax [1]

	2.5-Cents	6-Cents	12-Cents
State (70%)	$72,727,022	$174,544,852	$349,089,707
City (15%)	15,584,362	37,402,469	74,804,937
County (15%)	15,584,362	37,402,469	74,804,937
Total	**$103,895,746**	**$249,349,790**	**$498,699,581**

Yield From Implementing Sales Tax On Motor Fuel [2]

	1.0%	2.6%	5.2%
State (70%)	$68,323,588	$177,641,329	$355,282,659
City (15%)	14,640,769	38,065,999	76,131,998
County (15%)	14,640,769	38,065,999	76,131,998
Total	**$97,605,126**	**$253,773,327**	**$507,546,655**

Yield From Increasing Motor Vehicle Sales Tax

	0.82%	2.05%	4.10%
State (87.5%)	$85,619,427	$214,048,568	$428,097,136
City (7.5%)	7,338,808	18,347,020	36,694,040
County (5%)	4,892,539	12,231,347	24,462,693
Total	**$97,850,774**	**$244,626,935**	**$489,253,869**

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

	0.14%	0.34%	0.68%
State (100%)	$104,400,314	$253,543,619	$507,087,238
City (0%)	0	0	0
County (0%)	0	0	0
Total	**$104,400,314**	**$253,543,619**	**$507,087,238**

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

	0.12%	0.29%	0.58%
State (98.3%)	$102,015,655	$246,537,834	$493,075,668
City (1.0%)	1,073,972	2,595,432	5,190,864
County (0.7%)	715,981	1,730,288	3,460,576
Total	**$103,805,608**	**$250,863,554**	**$501,727,108**

Notes:
[1] Potential yields are based on fiscal year 2019 net diesel gallons taxed of 1,049,881,687 and net gasoline and gasohol gallons taxed of 3,105,948,153.
[2] Potential yields are based on the gasoline price per gallon of $2.69 and the diesel price per gallon of $2.80 as reported in the August 12, 2019 Missouri Energy Bulletin. Yields exclude federal and state motor fuel excise tax in the calculation.

Source: Prepared by MoDOT based on fiscal year 2019 receipts.

Transportation Facts

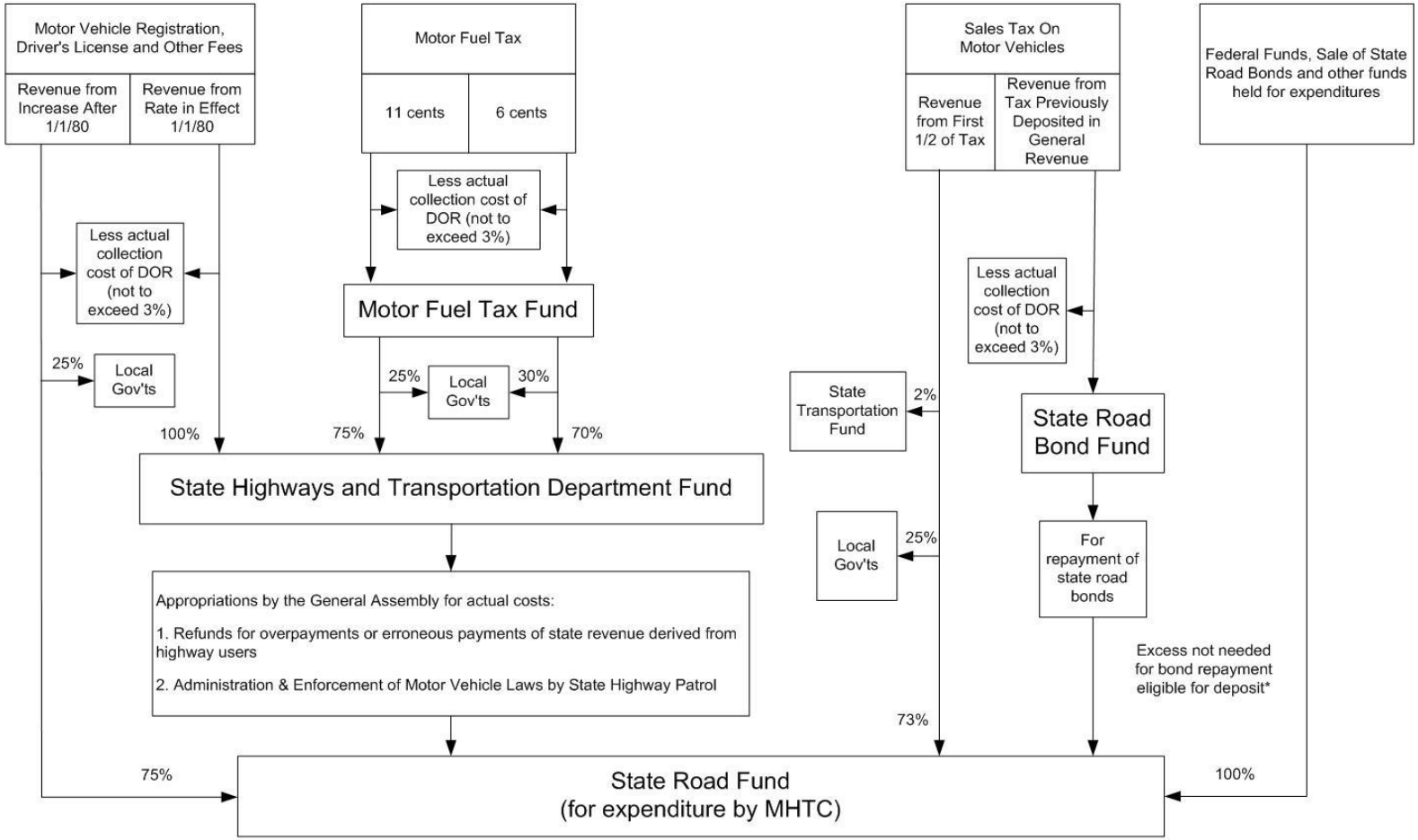
Potential Transportation Revenue Options - $100 million and $250 million

Yield from Increasing All Passenger Car, Truck, Bus and Driver Licensing Fees

	$15.50	**$39.00**
State (75%)	$76,856,538	$193,380,963
City (15%)	15,371,307	38,676,193
County (10%)	10,247,539	25,784,129
Total	**$102,475,384**	**$257,841,285**

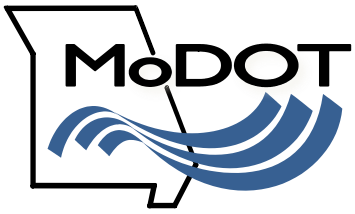
Source: Prepared by MoDOT based on Missouri Department of Revenue passenger car, truck and bus registrations and driver license renewal information.

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 Highways and Transportation Commission.

Source: MoDOT



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