

Highway User Revenue

Local Government Distribution

Fiscal Year 2020



Missouri Department of Transportation

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About the Highway User Revenue Local Government Distribution

This Highway User Revenue Local Government Distribution manual provides answers to frequently asked questions regarding the distribution of highway user revenue to cities and counties. The data is provided by the Department of Revenue.

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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Statewide County Revenue Totals

The counties receive their funds based on two factors, county road mileage and assessed rural land valuation.

First, one half of county funds are distributed based upon the ratio of a county's rural road mileage to the total county rural road mileage of the state. This is determined by the last available report on county road mileage approved by the Missouri Department of Transportation. The Missouri Department of Transportation and the counties develop the report around February of each year.

Second, the other half of county funds are distributed based on the ratio of the county's assessed total county rural land valuation to the total rural land valuation of the state. This is determined by a state tax commission annual report.

The road mileage and land valuation inside incorporated areas are not considered in determining county distributions.

For example, a county's total rural mileage is 450 miles. The state's total county rural road mileage is 72,880. If the total distributed to the counties is \$50,000,000, the distribution of one-half of that, or \$25,000,000, would be based on road miles.

$$450 / 72,880 = .00617453347$$
$$.00617453347 \times \$25,000,000 = \$154,363$$

The other \$25,000,000, which is distributed based on the assessed rural land valuation, is calculated by taking the county's assessed rural land valuation as a portion of the total state rural land valuation. The following example assumes a county has \$65,000,000 assessed rural land valuation and the total state rural land valuation is \$74,856,934,354:

$$\$65,000,000 / \$74,856,934,354 = .00086832302$$
$$.00086832302 \times \$25,000,000 = \$21,708$$

The total highway funds for that county would be as follows:
 $\$154,363 + \$21,708 = \$176,071$

The calculations are made on each set of funds shared by the cities and counties – the state motor fuel tax, the sales tax on motor vehicles and a portion of the vehicle license fees.

Statewide City Revenue Totals

A city's revenue share is distributed according to population. This is based on the ratio of the city's population to the population of all the cities in the state. The population figures are determined by the Federal Census Bureau.

For example, if a city's population is 3,000 and the total population of all cities in the state is 3,664,060, divide the population of the city by the total population of all cities in the state. The following example assumes the total funds available for cities is \$50,000,000:

$$3,000 / 3,664,060 = .00081876388$$
$$.00081876388 \times \$50,000,000 = \$40,938$$

The city would receive \$40,938 in highway funds.

Statewide City Revenue Totals By County

The data provided on the following pages is the same as the previous section, but grouped in a different manner. This section provides another tool to analyze the revenue cities receive by grouping all cities according to their respective county.

A city's revenue share is distributed according to population. This is based on the ratio of the city's population to the population of all the cities in the state. The population figures are determined by the Federal Census Bureau.