



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.

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 2024 (Dollars in thousands)

Missouri User Fees and Other Revenue (57.8%)	State	Cities & Counties	Total	%
Motor Fuel Tax	\$724,051	\$277,640	\$1,001,691	40.7
Aviation Fuel Tax	198	0	198	0.0
Motor Vehicle Sales Tax	459,679	73,532	533,211	21.6
Jet Fuel Sales Tax	6,106	0	6,106	0.2
Motor Vehicle and Driver's Licensing Fees	312,556	30,156	342,712	13.9
Multimodal and Highway Safety Fees	2,746	0	2,746	0.1
Interest and Miscellaneous	189,869	0	189,869	7.7
Bond Proceeds	390,204	0	390,204	15.8
Total Revenue	\$2,085,409	\$381,328	\$2,466,737	100.0

Federal Revenue (34.9%)	State	Cities & Counties	Total	%
Federal Reimbursement	\$1,336,629	\$126,179	\$1,462,808	98.3
Federal Grants	25,819	0	25,819	1.7
Total Revenue	\$1,362,448	\$126,179	\$1,488,627	100.0

Missouri General Revenue (7.3%)	State	Cities & Counties	Total	%
State General Revenue Fund (Multimodal)	\$43,952	\$0	\$43,952	14.2
State General Revenue Fund (Roads and Bridges)	266,203	0	266,203	85.8
Total Revenue	\$310,155	\$0	\$310,155	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 (Roads and Bridges)	2020	2021	2022	2023	2024
Motor Fuel Tax ^{1,11}	\$506,688	\$492,173	\$528,456	\$689,196	\$724,051
Vehicle/Driver's Licensing Fees ¹	296,100	331,931	314,359	329,672	312,556
Motor Vehicle Sales Tax ¹	356,908	443,495	402,244	440,040	453,581
Interest and Miscellaneous ²	146,949	96,351	115,847	218,316	186,114
Federal Reimbursement ^{3,4,5}	952,026	1,262,757	907,839	1,150,757	1,396,996
Bond Proceeds ⁶	201,000	0	100,000	500,000	390,204
State General Revenue Fund ⁷	50,000	46,829	49,308	149,847	266,203
Total Revenue	\$2,509,671	\$2,673,536	\$2,418,053	\$3,477,828	\$3,729,705
Revenue (Multimodal)	2020	2021	2022	2023	2024
Aviation Fuel ¹	\$238	\$227	\$241	\$264	\$198
Fees ¹	2,444	2,573	2,520	2,486	2,545
Sales Taxes ¹	9,260	8,244	11,553	13,355	12,204
State General Revenue Fund ⁷	19,422	14,949	23,945	35,128	43,952
Interest and Miscellaneous ²	2,761	777	522	1,133	3,753
Federal Reimbursement ^{3,4}	54,966	64,944	66,940	65,182	65,812
Total Revenue⁹	\$89,091	\$91,714	\$105,721	\$117,548	\$128,464
Revenue (Highway Safety)	2020	2021	2022	2023	2024
Fees ⁸	\$197	\$175	\$196	\$202	\$201
Interest and Miscellaneous ²	7	0	0	4	2
Federal Grants ^{3,4}	18,550	17,799	19,850	23,937	25,819
Total Revenue¹⁰	\$18,754	\$17,974	\$20,046	\$24,143	\$26,022

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), Amendment 3 and Improve I-70 Program.

⁷ Appropriated by the Missouri General Assembly, which includes FOB, Governor's Transportation Cost Share Program, I-55 Outer Road, I-44 Environmental Study, Improve I-70 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 (Roads and Bridges)	2020	2021	2022	2023	2024
Program Delivery-Program ¹	\$1,059,174	\$1,106,714	\$1,099,157	\$1,558,342	\$1,832,026
Program Delivery-Operating Costs ²	125,066	127,720	136,272	159,857	168,864
Safety and Operations-Maintenance ²	471,620	447,935	494,303	529,033	569,266
Fleet, Facilities & Info. Systems ²	75,671	79,850	96,665	100,834	121,339
Debt Service ³	244,403	295,018	299,199	288,501	444,071
Administration ²	51,588	50,692	52,391	55,124	59,832
Other State Agencies ⁴	245,692	222,213	270,386	294,285	336,711
Total Expenditures	\$2,273,214	\$2,330,142	\$2,448,373	\$2,985,976	\$3,532,109

Expenditures (Multimodal)	2020	2021	2022	2023	2024
Operating Costs ²	\$2,548	\$2,484	\$2,717	\$3,011	\$3,639
Transit	36,632	28,419	27,568	46,897	59,277
Rail	10,586	9,611	11,677	13,908	20,412
Aviation	28,862	45,196	47,369	32,686	25,890
Port-Waterway	8,608	5,732	12,064	12,087	14,768
STAR Fund Loan	0	147	8	0	0
Freight	763	997	750	3,242	1,018
Total Expenditures	\$87,999	\$92,586	\$102,153	\$111,831	\$125,004

Expenditures (Highway Safety)	2020	2021	2022	2023	2024
Operating Costs ²	\$595	\$551	\$655	\$790	\$806
Safety Programs	18,883	17,274	19,231	23,340	25,001
Total Expenditures	\$19,478	\$17,825	\$19,886	\$24,130	\$25,807

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

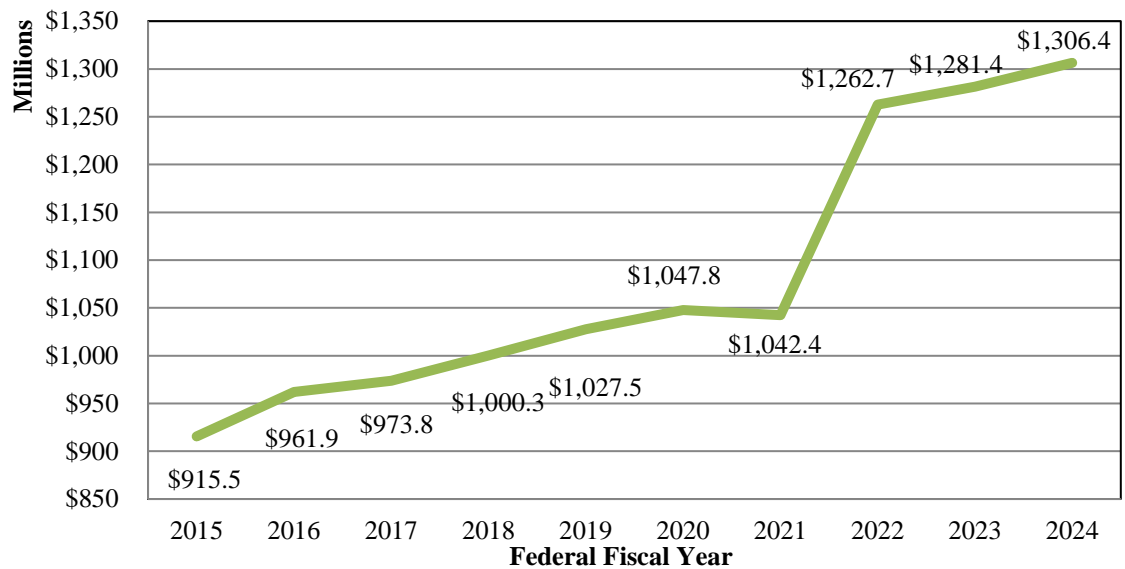
Summary of State and Federal Funds

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
State General Revenue Fund	State monies (generally state income and general sales tax) appropriated by the General Assembly for transportation purposes

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	2020	2021	2022	2023	2024
National Highway Performance (NHPP)	\$593.7	\$590.1	\$687.4	\$701.2	\$715.2
Surface Transportation Block Grant (STBG)	282.4	281.6	311.2	310.9	316.4
Highway Safety Improvement (HSIP)	59.2	58.8	72.2	73.6	75.2
PROTECT Program	0.0	0.0	34.6	35.3	36.0
National Highway Freight (NHFP)	35.2	34.9	32.2	32.8	33.5
Transportation Alternatives (TAP)	18.6	18.6	31.4	32.0	32.7
Carbon Reduction Program	0.0	0.0	30.5	31.1	31.7
Congestion Mitigation & Air Quality (CMAQ)	24.8	24.6	25.2	25.7	26.2
Statewide Planning & Research (SPR)	20.6	20.5	23.0	23.4	23.9
Rail/Highway Crossings	6.0	6.0	6.0	6.1	6.1
Metropolitan Planning (MP)	5.6	5.6	6.7	6.8	7.0
Recreational Trails	1.7	1.7	1.7	1.7	1.7
Safe and Accessible Transportation	0.0	0.0	0.6	0.8	0.8
Total	\$1,047.8	\$1,042.4	\$1,262.7	\$1,281.4	\$1,306.4
Obligation Limitation	\$1,091.8	\$1,037.1	\$1,201.2	\$1,305.2	\$1,313.9

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 2024, the obligation limitation was 100.6 percent. This allowed for the obligation of fiscal year 2024 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 2022, Missouri received \$1.34 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	2014	2015	2016	2017	2018	2019	2020	2021	2022
Arkansas	1.23	1.15	1.23	1.27	1.27	1.19	1.24	1.17	1.29
Illinois	1.15	1.11	1.14	1.19	1.16	1.18	1.28	1.28	1.47
Iowa	1.09	1.00	1.06	1.05	1.08	1.09	1.17	1.06	1.18
Kansas	1.03	0.98	1.03	1.11	1.17	1.11	1.12	1.04	1.25
Kentucky	1.12	1.06	1.12	1.15	1.14	1.14	1.21	1.17	1.28
Missouri	1.17	1.10	1.14	1.21	1.21	1.20	1.23	1.17	1.34
Nebraska	1.03	0.96	1.01	1.05	1.03	1.33	1.04	1.13	1.11
Oklahoma	1.07	1.00	1.10	1.18	1.12	1.02	1.16	1.11	1.24
Tennessee	1.06	1.00	1.03	1.07	1.04	1.17	1.04	1.01	1.13

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 \$167.4 billion from 2014 to 2022. 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 2022.

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.

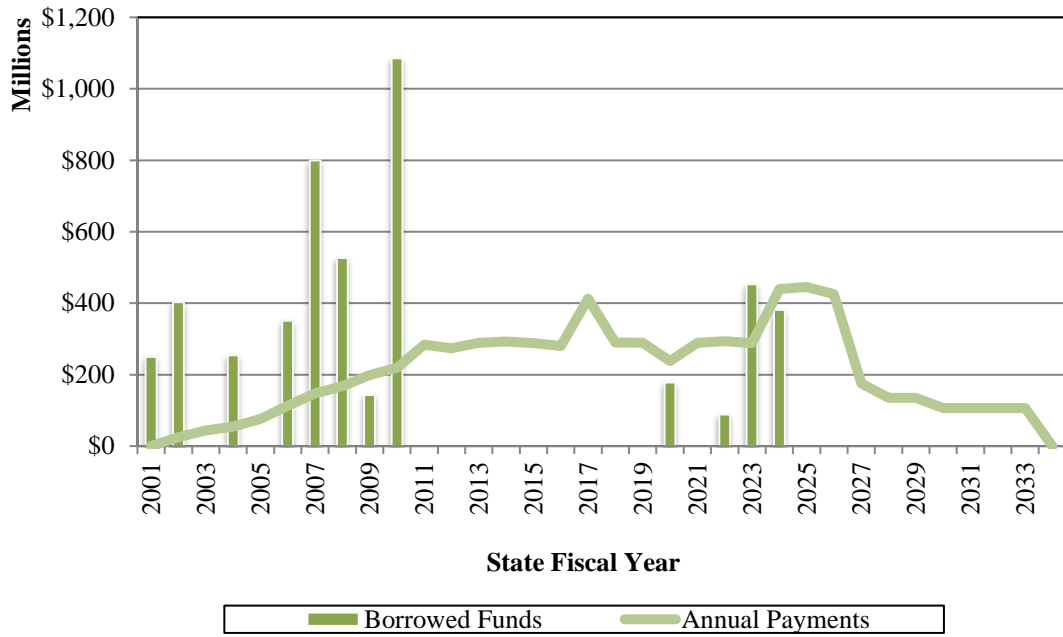
Voters approved Amendment 3 in 2004 authorizing MoDOT to borrow funds by depositing vehicle sales taxes previously deposited in the state's General Revenue Fund into a newly created State Road Bond Fund. The Amendment 3 revenues are designated for the payment of debt principal and interest. MoDOT borrowed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

In fiscal year 2024, MoDOT borrowed \$381.6 million as part of the Improve I-70 Program. The Improve I-70 Program, recommended by the Governor and supported by the General Assembly in the 2023 legislative session, provides \$2.8 billion to design and construct three lanes in each direction on nearly 200 miles of Interstate 70, from Blue Springs to Wentzville. General Revenue Fund monies of \$1.4 billion were made available in fiscal year 2024 and the remaining \$1.4 billion is funded by bond proceeds with General Revenue Fund monies being made available for debt service payments. MoDOT anticipates borrowing the remaining funds in fiscal years 2026 (\$500 million) and 2028 (\$510 million).

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



Note:

The MHTC has \$1.5 billion of bonds outstanding as of June 30, 2024. The average interest rate (true interest cost) on all outstanding debt combined is 2.91 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
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
2024	150,310	44,119	18,094	212,523

Counties

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
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
2024	127,330	29,413	12,062	168,805

Total

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
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
2024	277,640	73,532	30,156	381,328

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)	2020	2021	2022	2023	2024
Construction Projects	\$919,329	\$939,022	\$945,342	\$1,380,129	\$1,611,247
Debt Service and Leases	244,503	295,165	301,973	291,186	456,026
Program Distributions ¹	187,320	213,720	219,083	230,357	264,147
Supplies	146,605	146,186	159,411	164,236	168,958
Services	102,614	106,561	132,889	166,078	191,198
Equipment	42,722	50,198	62,644	70,676	88,623
Miscellaneous	36,847	32,609	31,611	34,391	36,273
Fuel and Utilities	8,678	8,693	9,142	9,409	9,240
Refunds	4,815	3,340	3,438	6,288	3,286
Professional Development	1,496	1,058	1,492	1,504	1,969
Travel ²	1,205	121	1,008	1,319	1,667
Total Expenditures	\$1,696,134	\$1,796,673	\$1,868,033	\$2,355,573	\$2,832,634
	79%	81%	81%	83%	85%
Expenditures (Internal)	2020	2021	2022	2023	2024
Salaries and Benefits	\$431,718	\$416,526	\$425,667	\$462,139	\$506,700
Program Distributions ³	6,734	4,933	5,970	9,464	6,356
Travel ⁴	413	208	356	476	519
Total Expenditures	\$438,865	\$421,667	\$431,993	\$472,079	\$513,575
	21%	19%	19%	17%	15%
Other State Agencies	\$245,692	\$222,213	\$270,386	\$294,285	\$336,711
Total	\$2,380,691	\$2,440,553	\$2,570,412	\$3,121,937	\$3,682,920

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 2024 (Dollars in thousands)

	<u>Expenditures¹</u>	<u>Revenue²</u>		<u>Expenditures¹</u>	<u>Revenue²</u>
Andrew	\$24,183	\$1,480	Cass	\$40,435	\$6,320
Atchison	14,909	1,223	Clay	57,696	6,578
Buchanan	59,996	4,696	Jackson	174,997	47,802
Caldwell	13,603	1,053	Johnson	15,516	3,284
Carroll	6,737	1,463	Lafayette	16,766	2,314
Chariton	6,049	1,277	Pettis	7,589	2,866
Clinton	13,490	1,769	Platte	35,346	3,557
Daviess	12,371	1,187	Ray	13,326	1,801
DeKalb	19,480	1,180	Saline	23,535	2,089
Gentry	8,967	953	Subtotal-Kansas City³	\$385,206	\$76,611
Grundy	7,375	1,000	Boone	60,355	9,710
Harrison	6,892	1,358	Callaway	18,915	3,245
Holt	5,868	860	Camden	8,183	4,368
Linn	10,378	1,349	Cole	68,958	4,085
Livingston	5,569	1,394	Cooper	67,768	1,400
Mercer	5,186	698	Crawford	17,390	1,398
Nodaway	15,494	2,450	Dent	3,055	1,191
Putnam	4,057	929	Gasconade	4,618	1,151
Sullivan	9,708	927	Howard	4,167	848
Worth	5,840	423	Laclede	7,892	2,092
Subtotal-Northwest³	\$256,152	\$27,669	Maries	13,041	756
Adair	15,626	2,023	Miller	9,698	1,682
Audrain	9,093	2,097	Moniteau	2,572	1,234
Clark	21,004	900	Morgan	20,685	2,051
Knox	2,132	782	Osage	13,526	994
Lewis	4,077	960	Phelps	35,929	2,586
Lincoln	10,872	3,118	Pulaski	6,964	1,936
Macon	22,549	1,677	Washington	5,672	1,000
Marion	38,690	1,938	Subtotal-Central³	\$369,388	\$41,727
Monroe	5,994	1,196			
Montgomery	21,736	1,150			
Pike	11,834	1,332			
Ralls	13,061	951			
Randolph	4,235	1,989			
Schuyler	5,734	672			
Scotland	6,041	788			
Shelby	3,659	958			
Warren	10,749	1,853			
Subtotal-Northeast³	\$207,087	\$24,384			

Notes:
See next page

Transportation Facts

Summary of MoDOT's Expenditures and Highway User Fees to Local Governments by County - Fiscal Year 2024 (Dollars in thousands)

	Expenditures ¹	Revenue ²		Expenditures ¹	Revenue ²
Franklin	\$33,411	\$5,990	Bollinger	\$3,865	\$935
Jefferson	81,824	9,758	Butler	31,995	2,603
St. Charles	96,454	22,200	Cape Girardeau	19,256	4,426
St. Louis County	360,279	52,815	Carter	6,907	565
St. Louis City	67,669	17,005	Douglas	3,346	1,264
Subtotal-St. Louis³	\$639,637	\$107,768	Dunklin	12,971	2,225
Barry	11,356	2,856	Howell	40,692	2,631
Barton	5,197	1,395	Iron	3,977	736
Bates	24,425	1,815	Madison	10,617	757
Benton	10,973	1,410	Mississippi	14,048	1,067
Cedar	5,829	1,140	New Madrid	15,490	1,708
Christian	21,532	5,042	Oregon	3,902	915
Dade	5,364	986	Ozark	7,929	1,070
Dallas	3,242	1,220	Pemiscot	14,518	1,408
Greene	133,116	16,220	Perry	113,511	1,402
Henry	6,490	1,950	Reynolds	3,637	1,137
Hickory	4,857	767	Ripley	4,399	774
Jasper	21,057	7,343	Scott	39,124	2,211
Lawrence	16,332	2,434	Shannon	4,757	1,045
McDonald	3,723	1,486	St. Francois	15,637	3,447
Newton	25,155	2,986	St. Genevieve	6,855	2,391
Polk	3,202	2,119	Stoddard	13,790	2,436
St. Clair	4,496	1,064	Texas	6,432	1,894
Stone	5,781	2,281	Wayne	3,857	934
Taney	54,887	3,180	Wright	5,112	1,365
Vernon	10,368	1,907	Subtotal-Southeast³	\$406,624	\$41,346
Webster	6,302	2,222	Statewide Support ^{3,4}	177,713	
Subtotal-Southwest³	\$383,684	\$61,823	Other ^{3,5}	76,647	
			Debt Service	336,711	
			Other State Agencies	444,071	
			Total	\$3,682,920	\$381,328

Notes:

¹ Expenditures for roads and bridges (\$3,532,109), multimodal (\$125,004) and highway safety (\$25,807) 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 (\$125,004) and federal pass through for cities and counties (\$126,179), 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.

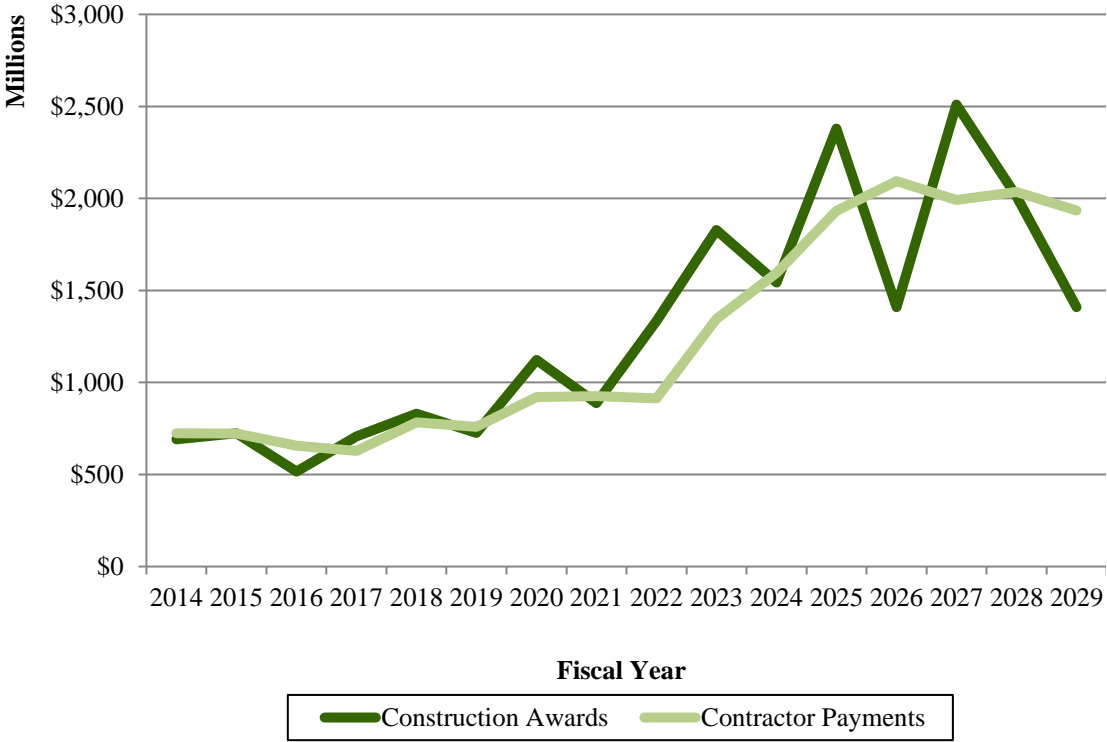
⁵ Expenditures associated with multiple counties or not identifiable to a specific county.

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. Most projects are not completed in the year awarded, but are built and paid for in subsequent years. For example, approximately \$738 million of projected FY 2025 contractor payments is for projects awarded in FY 2025. The remainder is for projects awarded in prior years. Awards increase dramatically in FY 2025 and FY 2027, due to the Improve I-70 Program. The information is based on the latest financial forecast that was used to develop the 2025-2029 Statewide Transportation Improvement Program (STIP).

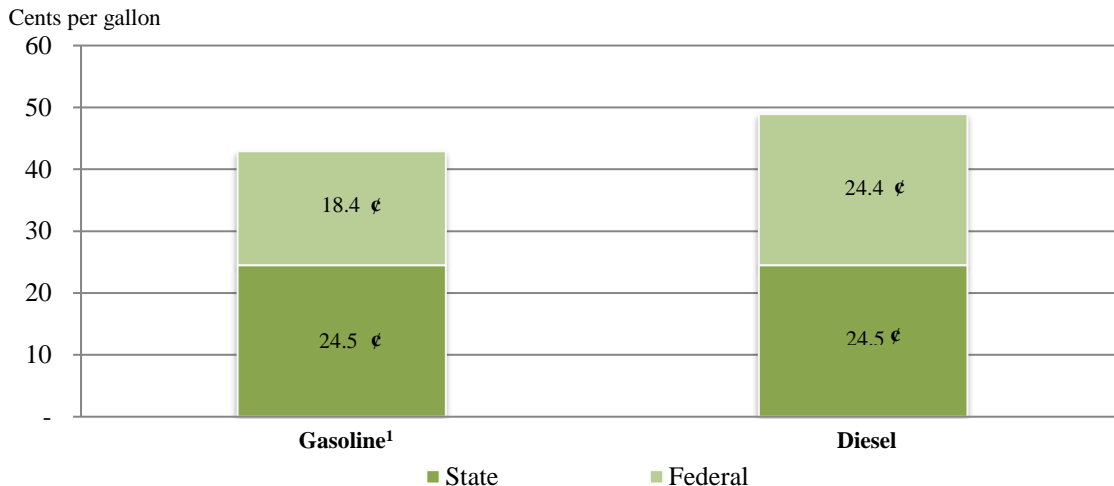


Source: MoDOT

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.
- Fuel tax rate increased to 24.5 cents per gallon effective July 1, 2023.

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 2024

Vehicle Type	Number
Passenger Cars	3,704,810
Trucks	1,543,715
Recreational Vehicles	16,332
Buses	23,522
Motorcycles/Tricycles	138,747
Total	5,427,126

Number of licensed drivers in Missouri	
Male	2,091,452
Female	2,198,939
Total	4,290,391

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
1999 ²	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
2024	3,212	938	4,150	-0.337

Notes:

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

² 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 2024

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	17.69¢	72.2%	17.69¢	72.2%
Cities ¹	3.68¢	15.0%	3.68¢	15.0%
Counties ²	3.13¢	12.8%	3.13¢	12.8%
Total State	24.50¢		24.50¢	
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	42.90¢		48.90¢	

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%)	\$112,287,989	\$224,575,977	\$336,863,966
City (15%)	24,061,712	48,123,424	72,185,136
County (15%)	24,061,712	48,123,424	72,185,136
Total	\$160,411,413	\$320,822,825	\$481,234,238

Yield From Increasing Diesel Fuel Excise Tax¹

	5-Cents	10-Cents	15-Cents
State (70%)	\$32,831,652	\$65,663,304	\$98,494,956
City (15%)	7,035,354	14,070,708	21,106,062
County (15%)	7,035,354	14,070,708	21,106,062
Total	\$46,902,360	\$93,804,720	\$140,707,080

Yield From Increasing All Motor Fuel Excise Tax¹

	5-Cents	10-Cents	15-Cents
State (70%)	\$145,119,641	\$290,239,281	\$435,358,922
City (15%)	31,097,066	62,194,132	93,291,198
County (15%)	31,097,066	62,194,132	93,291,198
Total	\$207,313,773	\$414,627,545	\$621,941,318

Yield From Implementing Sales Tax On Motor Fuel²

	1.0%	3.0%	5.0%
State (70%)	\$77,858,417	\$233,575,254	\$389,292,089
City (15%)	16,683,947	50,051,840	83,419,734
County (15%)	16,683,947	50,051,840	83,419,734
Total	\$111,226,311	\$333,678,934	\$556,131,557

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

	Year-1	Year-2	Year-3
State (70%)	\$16,833,878	\$33,957,996	\$51,662,592
City (15%)	3,607,260	7,276,713	11,070,555
County (15%)	3,607,260	7,276,713	11,070,555
Total	\$24,048,398	\$48,511,422	\$73,803,702

Notes:

¹ Potential yields are based on fiscal year 2024 net diesel gallons taxed of 938,047,201 and net gasoline and gasohol gallons taxed of 3,208,228,254.

² Potential yields are based on the gasoline price per gallon of \$3.08 and the diesel price per gallon of \$3.39 as reported in the July 31, 2024 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 2.36 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%)	\$13,408,211	\$33,520,526	\$100,561,578	\$134,082,103
City (7.5%)	1,149,275	2,873,188	8,619,564	11,492,752
County (5%)	766,183	1,915,459	5,746,376	7,661,835
Total	\$15,323,669	\$38,309,173	\$114,927,518	\$153,236,690

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

	0.10%	0.25%	0.75%	1.00%
State (100%)	\$106,136,810	\$265,342,024	\$796,026,073	\$1,061,368,097
City (0%)	0	0	0	0
County (0%)	0	0	0	0
Total	\$106,136,810	\$265,342,024	\$796,026,073	\$1,061,368,097

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

	0.10%	0.25%	0.75%	1.00%
State (98.4%)	\$119,545,021	\$298,862,550	\$896,587,651	\$1,195,450,200
City (1.0%)	1,149,275	2,873,188	8,619,564	11,492,752
County (0.6%)	766,183	1,915,459	5,746,376	7,661,835
Total	\$121,460,479	\$303,651,197	\$910,953,591	\$1,214,604,787

Source: Prepared by MoDOT based on fiscal year 2024 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%)	\$13,893,037	\$27,786,075	\$69,465,187	\$83,358,225
City (15%)	2,778,608	5,557,215	13,893,038	16,671,645
County (10%)	1,852,405	3,704,810	9,262,025	11,114,430
Total	\$18,524,050	\$37,048,100	\$92,620,250	\$111,144,300

Yield From Increasing All Truck & Bus Fees

	\$5.00	\$10.00	\$25.00	\$30.00
State (75%)	\$5,877,138	\$11,754,277	\$29,385,693	\$35,262,832
City (15%)	1,175,428	2,350,856	5,877,139	7,052,567
County (10%)	783,619	1,567,237	3,918,093	4,701,711
Total	\$7,836,185	\$15,672,370	\$39,180,925	\$47,017,110

Yield From Increasing Driver Licensing Fees

	\$5.00	\$10.00	\$25.00	\$30.00
State (75%)	\$4,300,132	\$8,600,265	\$21,500,662	\$25,800,795
City (15%)	860,027	1,720,053	4,300,133	5,160,159
County (10%)	573,351	1,146,702	2,866,755	3,440,106
Total	\$5,733,510	\$11,467,020	\$28,667,550	\$34,401,060

Yield From Increasing Alternative Fuel Decal Fees

	10.00%	20.00%	30.00%	40.00%
State (75%)	\$203,856	\$407,711	\$611,568	\$815,422
City (15%)	40,771	81,542	122,313	163,085
County (10%)	27,181	54,362	81,542	108,723
Total	\$271,808	\$543,615	\$815,423	\$1,087,230

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 2024 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%)	\$69,657,427	\$174,143,569	\$348,287,139
City (15%)	14,926,592	37,316,479	74,632,958
County (15%)	14,926,592	37,316,479	74,632,958
Total	\$99,510,611	\$248,776,527	\$497,553,055

Yield From Implementing Sales Tax On Motor Fuel²

	0.88%	2.2%	4.4%
State (70%)	\$69,792,461	\$174,481,152	\$348,962,304
City (15%)	14,955,527	37,388,818	74,777,636
County (15%)	14,955,527	37,388,818	74,777,636
Total	\$99,703,515	\$249,258,788	\$498,517,576

Yield From Increasing Motor Vehicle Sales Tax

	0.65%	1.63%	3.25%
State (87.5%)	\$87,153,368	\$218,553,830	\$435,766,838
City (7.5%)	7,470,289	18,733,185	37,351,443
County (5%)	4,980,192	12,488,790	24,900,962
Total	\$99,603,849	\$249,775,805	\$498,019,243

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

	0.10%	0.24%	0.47%
State (100%)	\$106,136,810	\$254,728,343	\$498,843,006
City (0%)	0	0	0
County (0%)	0	0	0
Total	\$106,136,810	\$254,728,343	\$498,843,006

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

	0.08%	0.21%	0.41%
State (98.4%)	\$95,636,016	\$251,044,542	\$490,134,583
City (1.0%)	919,420	2,413,478	4,712,028
County (0.6%)	612,947	1,608,985	3,141,352
Total	\$97,168,383	\$255,067,005	\$497,987,963

Notes:

¹ Potential yields are based on fiscal year 2024 net diesel gallons taxed of 938,047,201 and net gasoline and gasohol gallons taxed of 3,208,228,254

² Potential yields are based on the gasoline price per gallon of \$3.08 and the diesel price per gallon of \$3.39 as reported in the July 31, 2024 Missouri Energy Bulletin. Yields exclude federal and state motor fuel excise tax in the calculation.

Source: Prepared by MoDOT based on fiscal year 2024 receipts.

Transportation Facts

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

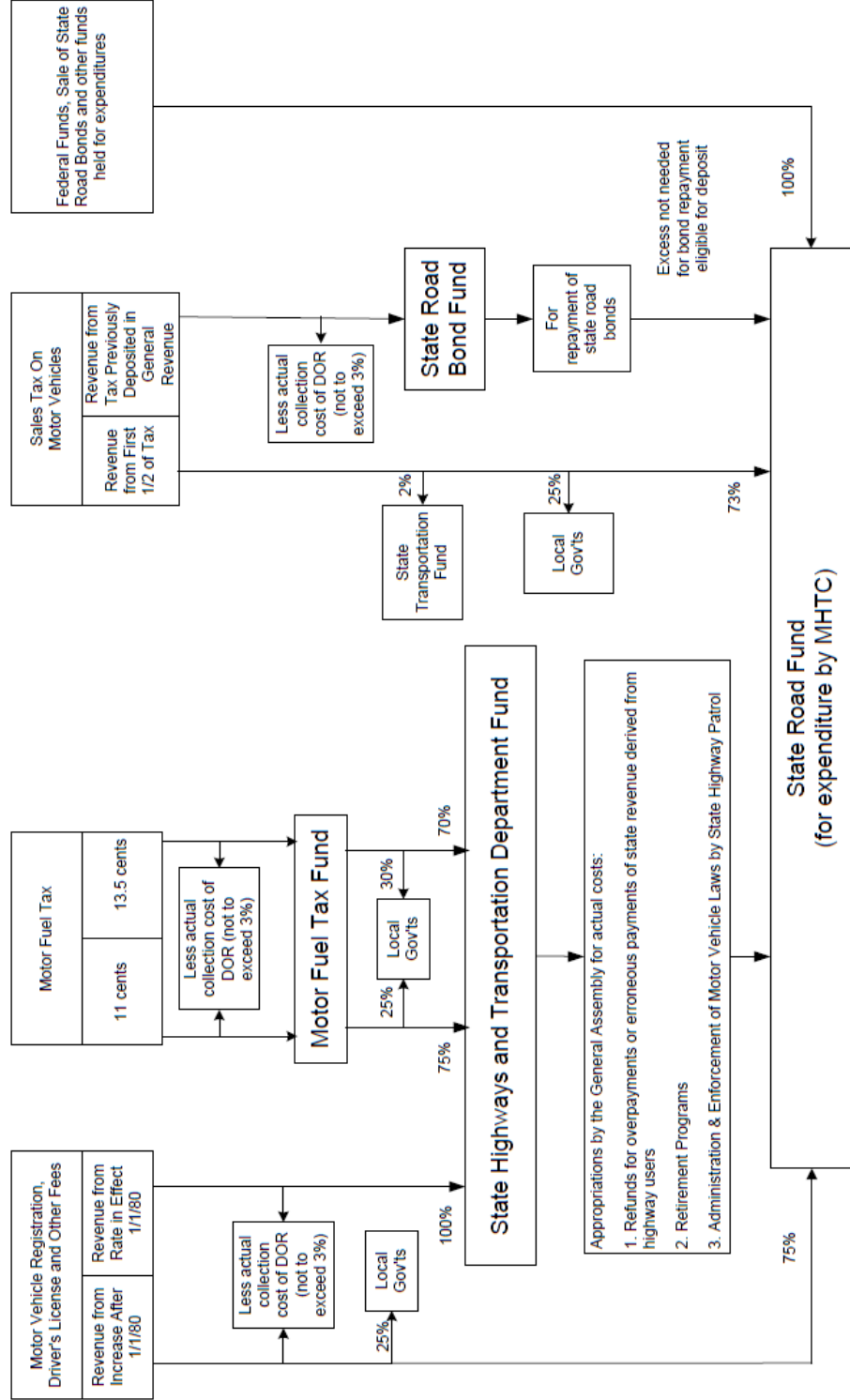
Yield from Increasing All Passenger Car, Truck, Bus and Driver Licensing Fees		
	\$16.00	\$39.00
State (75%)	\$77,024,988	\$187,748,408
City (15%)	15,404,998	37,549,682
County (10%)	10,269,998	25,033,121
Total	\$102,699,984	\$250,331,211

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)

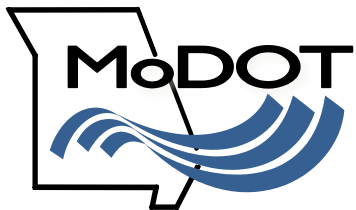
Road and Bridge Funding - Flowchart

(Effective 7/1/2023)



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

Source: MoDOT



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