

Illinois Transportation Revenues, Expenditures, & Projects

An Analysis of Rebuild Illinois & Past
Funding



EXECUTIVE SUMMARY

With the passage of the historic Rebuild Illinois capital plan in 2019, Illinois transportation funding has increased substantially. As such, it is important to ensure these revenues are used to invest in transportation projects in a timely manner. The following Illinois Economic Policy Institute (ILEPI) report provides an analysis of Illinois Department of Transportation (IDOT) revenues and expenditures, detailing the distribution of funds and defining state funding accounts. Rebuild Illinois revenues are a focus, including the examination of increased IDOT expenditures following its adoption. Finally, project specific highway construction spending is evaluated to determine distribution across the state.

Four main user fees contribute to regular, continuous annual transportation funding: motor fuel tax (MFT), vehicle registrations (VR), certificate of titles (CT), and driver's license (DL) fees.

- While these are the main sources of transportation funding, portions of the revenue from VR, CT, and DL go to other state funds outside of direct transportation funding.

Total Annual Revenue from Major Transportation Funding Sources*	Source	FY19	FY20	FY21
	Motor Fuel Tax**	\$1,359,421,028	\$2,312,499,037	\$2,381,062,186
	Vehicle Registrations**	\$1,468,543,866	\$1,519,119,671	\$2,144,218,284
	Certificates of Title**	\$263,423,906	\$314,207,239	\$394,982,223
	Driver's Licenses	\$98,349,975	\$83,257,080	\$91,383,084
	Total	\$3,189,738,775	\$4,229,083,027	\$5,011,645,777
* Only portions of vehicle registration, certificate of title, and driver's license fees go directly to transportation funding				
** Increased under Rebuild Illinois				

Rebuild Illinois resulted in an additional \$1.44 billion in FY20 and \$1.97 billion in FY21 for transportation funding across the state, generated by increases to the MFT, vehicle registrations, and certificates of title.

- These revenues are distributed between state funds; in FY21, \$783 million is estimated for the Road Fund, \$567 million for the State Construction Account, \$378 million to be distributed to local governments statewide, and \$236 million for transit funds.

Additional Revenues due to Rebuild Illinois Fee Increases	Revenue Source	FY20	FY21
	Motor Fuel Tax	\$1,179,097,367	\$1,259,438,460
	Passenger Vehicle Registrations*	\$142,460,657	\$474,966,408
	Truck Registrations*	\$27,965,708	\$89,764,648
	Certificate of Title	\$94,547,456	\$141,321,029
	TOTAL	\$1,444,071,188	\$1,965,490,545
* Increase to vehicle registrations did not begin until January 2020 (halfway through FY20), thus the increased revenues from Rebuild IL are not fully realized until FY21			

IDOT Highway construction spending increased in FY20 and FY21 compared to pre-Rebuild Illinois.

- The Road Fund (RF) and State Construction Account (SCA) are the primary funds that account for IDOT's administration and annual state highway construction spending.
- Highway construction expenditures as a percent of total RF and SCA expenditures increased from 58% in FY19 to 65% in FY21.
- Between FY19 and FY21, total IDOT expenditures from the RF and SCA – including administration, construction, and otherwise – increased 23%, while highway construction expenditures increased 38%.

FY20 and FY21 expenditures are compared to estimated Rebuild Illinois revenues by fund to provide an analysis of the use of Rebuild Illinois funds, summarized in the table below.

- Road Fund expenditures decreased between FY19 and FY20, yet it is estimated that Rebuild Illinois generated an additional \$339 million for FY20, indicating increased funding from Rebuild Illinois dedicated to the Road Fund was not spent in FY20.
- IDOT only expenditures increased by \$65 million in FY21 compared to FY19 and total Road Fund expenditures increased by \$556 million in the same year; most of this increase can be attributed to a loan made to the GRF from the Road Fund totaling \$400 million. It was estimated the Road Fund received an additional \$783 million in FY21, indicating this funding is not being spent.
- State Construction Account expenditures for both FY20 and FY21 compared to FY19 exceeded estimated new Rebuild Illinois revenues, indicating those funds are being appropriately spent.
- Newly created transit funds have zero expenditures for FY20 and only \$63 million for FY21; this is much below estimated Rebuild Illinois revenues.

Actual Expenditures compared to Rebuild IL Revenues by Fund	Fund	FY20		FY21	
		Expenditures Increase over FY19	Estimated Rebuild IL Revenues	Expenditures Increase over FY19	Estimated Rebuild IL Revenues
	Road Fund (includes all agencies)	-\$71,103,579	\$339,609,386	\$556,409,112	\$783,349,923
	Road Fund (IDOT expenditures only)	-\$206,445,526	\$339,609,386	\$65,470,354	\$783,349,923
	State Construction Account (IDOT expenditures only)	\$610,871,715	\$530,141,665	\$609,488,430	\$567,427,498
	RTA Capital Improvement Fund	\$0	\$198,803,124	\$63,459,590	\$212,785,312
	Downstate Mass Transportation Capital Improvement Fund	\$0	\$22,089,236	\$0	\$23,642,812

Rebuild Illinois increased funding for two bond funds. Analysis indicates that some Rebuild Illinois Projects have begun, yet there remains a significant amount of funding that has yet to be released.

- Transportation Bond Series A saw an increase of \$6.5 billion in bonding authority, of which \$610 billion was released to projects in FY20 and \$1 billion was released to projects in FY21.
- The Multimodal Transportation Bond was newly created and authorized \$4.5 billion, of which \$1.5 billion was released to projects in FY20 and \$1.8 billion was released to projects in FY21.
- The largest increase in expenditures was in grants to local governments under Transportation Bond Series A, totaling \$1 billion between FY20 and FY21.

A project programming and spending analysis determined the distribution of highway construction spending. IDOT District 1 accounts for the largest percent.

- District 1 projects summarized in IDOT's Multi-Year Programs (MYPs) account for between 35% and 43% of total IDOT programming each year, averaging 40% annually for FY09-12 to FY22-27.
- District 1 comprises between 31% to 51% of total construction spending statewide when analyzing IDOT letting data, averaging 38% annually for 2009 to 2021.
- District 1 accounts for 66% of Illinois' total population and 55% of Illinois' annual vehicle miles of travel (AVMT); it is estimated to generated 53% of the state's MFT revenue.

A discrepancy in MYP funding should be explored further.

- After manually entering every project of MYPs between FY09-14 and FY22-27, it was discovered that this project total does not equal the total referenced in the introduction of each document.
- Since the FY17-22 MYP, the discrepancies are close to or greater than \$1 billion, with FY20-25 greater than \$2 billion.

REVENUE



OVERVIEW OF IDOT REVENUES

State transportation funding is generated from a combination of user fees and bonding that is managed by the Illinois Department of Transportation (IDOT). The user fees – motor fuel tax (MFT), vehicle registrations, certificate of title fees, and driver's licenses – contribute to regular, continuous annual funding.

Motor Fuel Tax

The motor fuel tax is the most significant transportation funding source for Illinois, generating \$2.4 billion in Fiscal Year (FY) 2021. The MFT was increased in 2019 under Rebuild Illinois and, at the same time, was tied to inflation to be increased each July 1. The rate is raised by an amount equal to the percentage increase in the CPI-U.

The distribution of the MFT is complicated, ultimately supplying funds to state transportation accounts, local governments, and transit agencies. Figure 2 (next page) illustrates this distribution. The revenues from the Rebuild Illinois increases are deposited into the Transportation Renewal Fund (TRF), while revenue from the rates prior to this increase go to the Motor Fuel Tax Fund. These dollars are then dispersed – based on formulas – between state funds and local governments. Additionally, revenue from the TRF support two transit funds that were newly created under Rebuild Illinois.

Vehicle Registration, Certificate of Titles, and Driver's License Fees

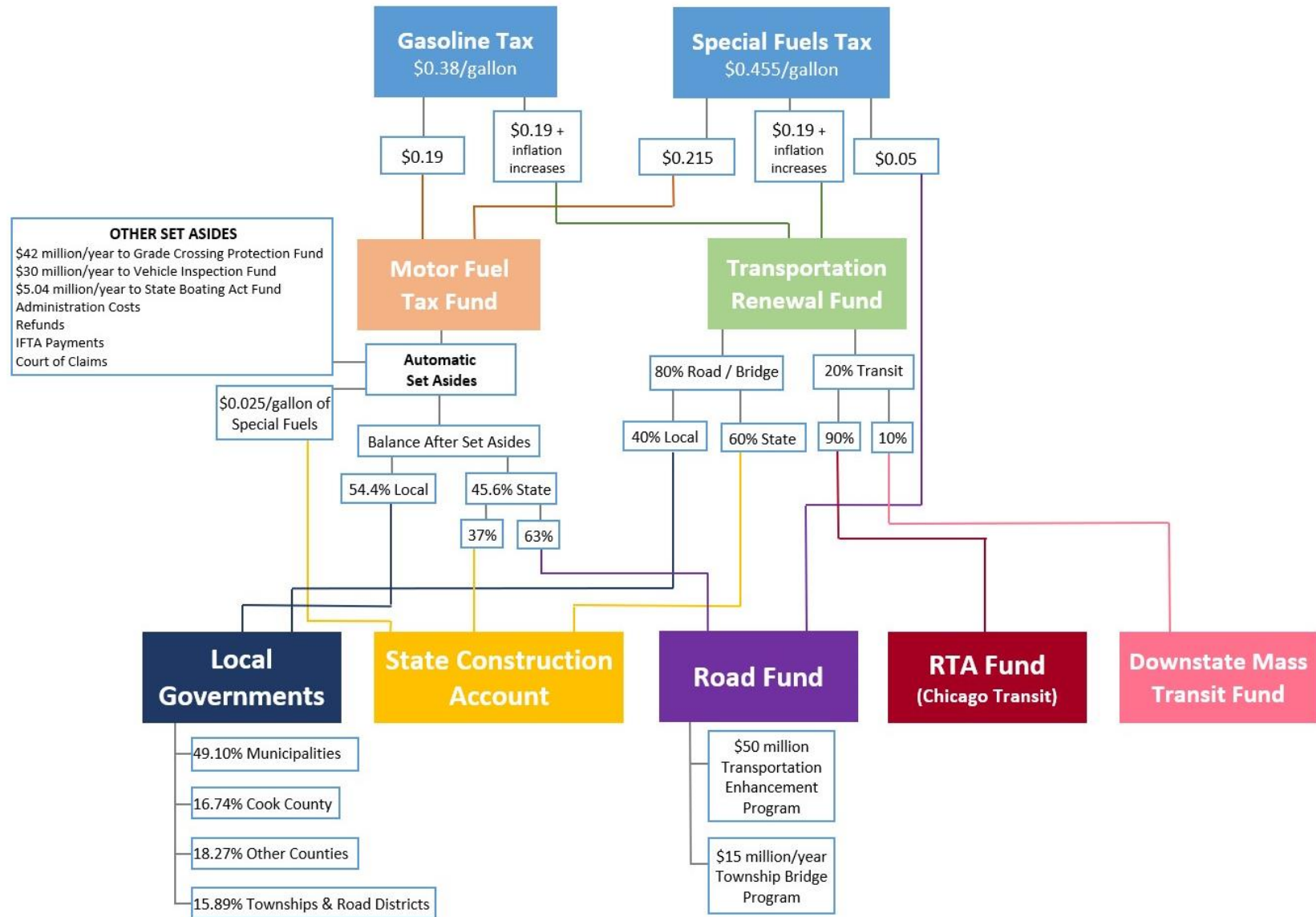
The distribution of funds from other user fees are more simplistic. Figure 1 summarizes the current rates and distribution for vehicle registrations, certificate of titles, and driver's license fees. Both vehicle registrations and certificates of title were increased under Rebuild Illinois, and the majority of their total funding supports the Road Fund and State Construction Account. Conversely, only a small portion of driver's license fees directly support transportation funding, with only 36% – or \$33 million – of total revenues from FY21 going to the Road Fund and State Construction Account.

Figure 1: Summary of Transportation Funding Sources and Distribution to State Funds

Revenue Source	Current Rate	Distribution of Funds (example for standard registration, title, license, may vary slightly for different types)	FY21 Total Revenues
Vehicle Registrations (passenger, trucks, & others)	\$151 passenger vehicles \$251 electric vehicles \$41 motorcycles \$78-\$102 RV \$118-\$2,890 trucks, depending on type and weight	\$49 to Road Fund \$20 to Capital Projects Fund \$1 to State Police Fund \$1 to Secretary of State Special Services Fund \$2 to Park and Conservation Fund Remaining between Road Fund (63%) and State Construction Account (37%) <u>Trucks</u> Increases under Rebuild IL to Road Fund Remaining between Road Fund (63%) and State Construction Account (37%)	\$2,144,218,284
Certificates of Title	\$150 original title \$50 duplicate title \$250 RV title	\$80.24 to Road Fund \$17.76 to State Construction Account \$30 to Capital Projects Fund \$4 to Motor Vehicle License Plate Fund \$2.60 to Park and Conservation Fund \$0.65 to Illinois Fisheries Management Fund Remaining to General Revenue Fund	\$394,982,223
Driver's Licenses	\$0-\$30 based on age	\$20 to Capital Project Fund \$5 to Drivers Education Fund Remaining between Road Fund (63%) and State Construction Account (37%)	\$91,383,084

Sources: CGFA, 2021 (rates/distribution); Illinois Comptroller, 2021b (Revenues)

Figure 2: Distribution of Motor Fuel Tax Revenues



Source: Author's analysis of Illinois Motor Fuel Tax Law (35 ILCS 505)

REBUILD ILLINOIS REVENUES

The Rebuild Illinois capital bill included fee increases to the motor fuel tax (MFT), vehicle registrations, and certificates of title, which all contribute to annual transportation funding used by IDOT. The capital bill also included a sizeable bonding component, to provide a one-time capital funding for road, transit, and other transportation projects statewide. The following section summarizes the major changes in transportation funding under Rebuild Illinois and actual revenues collected in FY20 and FY21.

In total, these fee increases resulted in an additional \$1.44 billion in FY20 and \$1.97 billion in FY21 for Illinois transportation funding, as summarized in Figure 3. The majority is from the increase to the MFT, resulting in an additional \$1.18 billion for FY20 and \$1.26 billion for FY21. Passenger vehicle registration increases ultimately provided an additional \$475 million in FY21, while truck registrations generated an additional \$90 million in the same year. Lastly, certificate of title fee increases garnered approximately \$141 million in FY21.

Figure 3: Additional Revenue Collected as a Result of Rebuild Illinois Fee Increases

Revenue Source	Change Under Rebuild IL	FY20 (July 2019 – June 2020)	FY21 (July 2020 – June 2021)
Motor Fuel Tax*	Gasoline taxes increased by \$0.19/gallon Special fuel taxes increased by \$0.24/gallon Both rates indexed to inflation increasing each subsequent year	\$1,179,097,367	\$1,259,438,460
Passenger Vehicle Registrations**	Increased by \$50; electric vehicles increased to match standard registration rate and added additional \$100 annual fee	\$142,460,657	\$474,966,408
Truck Registrations**	Increased by \$100	\$27,965,708	\$89,764,648
Certificates of Title	Standard title increased \$55 Motor homes and camper titles increased \$155 Duplicate titles decreased \$45 Salvage titles increased by \$16 Junking titles increased \$10, then returned to \$0 starting in FY21	\$94,547,456	\$141,321,029
TOTAL		\$1,444,071,188	\$1,965,490,545
* Calculated using gallons sold and former MFT rates compared to new revenues as reported to the IL Dept. of Revenue.			
** Increase to vehicle registrations did not begin until January 2020 (halfway through FY20), thus the increased revenues from Rebuild IL are not fully realized until FY21.			

Sources: Author's analysis using IDOR, 2021a (2020/2021 MFT Revenue); IDOR, 2021b (gallons taxed); IDOR, 2021c (MFT rates); Illinois Comptroller, 2021b (registrations and titles)

Figure 4 summarizes the estimated distribution of this new revenue by state fund. This is calculated using the distribution formulas laid out in state statute and reported revenues. Specifically, the Road Fund received an additional \$340 million in FY20 and \$783 million in FY21, collecting funds from increases to vehicle registrations, certificates of title, and a portion of the MFT increase. The majority of MFT revenues go to the Transportation Renewal Fund (TRF), which is then distributed between state road construction funds, local governments, and transit funds. As summarized below, the State Construction Account is estimated to receive an additional \$530 million in FY20 and \$567 million in FY21, coming from the distribution of TRF funds. Local governments received an additional \$378 million, while the newly created RTA Capital Improvement Fund and Downstate Mass Transportation Capital Improvement Fund received \$213 million and \$24 million, respectively, in FY21.

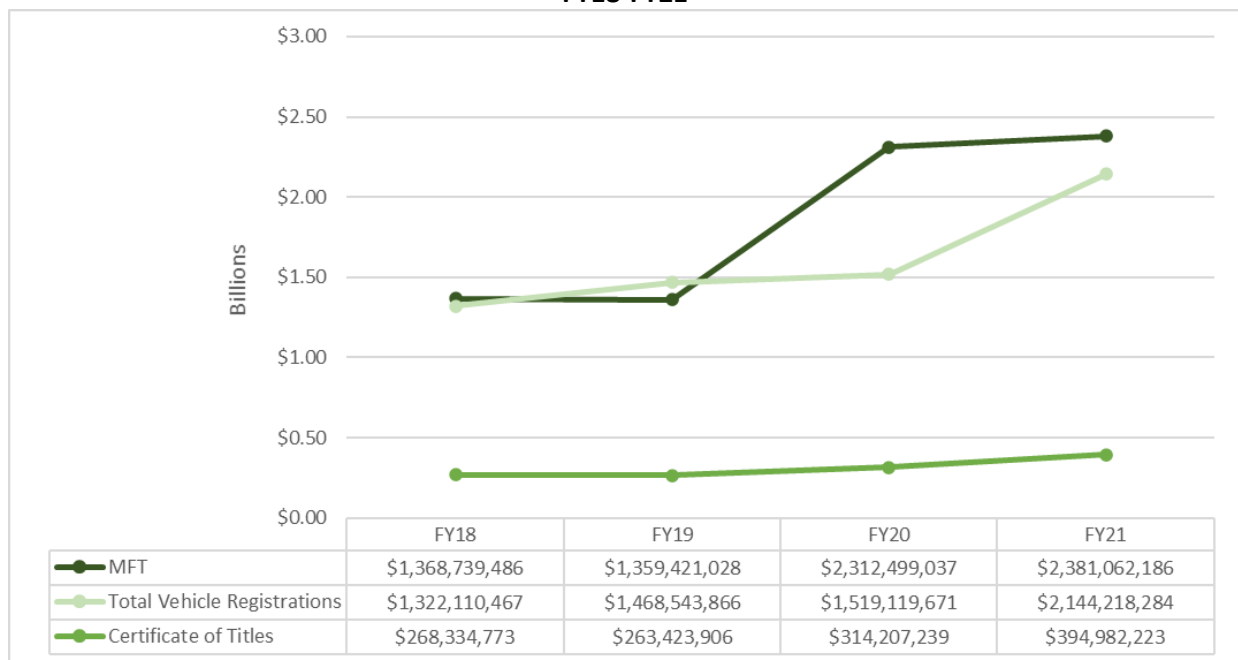
Figure 4: Distribution of New Funding from Rebuild Illinois by State Fund

Fund	Source	FY 2020	FY 2021
Road Fund	\$0.05/gallon of special fuel	\$74,635,565	\$77,297,838
	Passenger vehicle registrations	\$142,460,657	\$474,966,408
	Truck registrations	\$27,965,708	\$89,764,648
	Certificate of titles	\$94,547,456	\$141,321,029
	TOTAL	\$339,609,386	\$783,349,923
Transportation Renewal Fund (distribution shown below)	Remaining MFT Increases	\$1,104,461,802	\$1,182,140,621
State Construction Account	Transportation Renewal Distribution	\$530,141,665	\$567,427,498
Local Governments (multiple funds)		\$353,427,777	\$378,284,999
RTA Capital Improvement Fund		\$198,803,124	\$212,785,312
Downstate Mass Transportation Capital Improvement Fund		\$22,089,236	\$23,642,812

Sources: Author's analysis using values from Figure 3 and ILEPI, 2021b

Now looking at total revenues from these same funding sources, Figure 5 illustrates the growth over FY18 – FY21. MFT revenue experienced the most significant increase between FY19 and FY20, growing from \$1.36 billion in FY18 and FY19 to over \$2.3 billion in the following two years, a 70% increase. Vehicle registrations and certificate of title revenues more slowly increased. Total revenues from passenger vehicle and truck registrations only grew from \$1.44 billion in FY19 to \$1.49 billion in FY20, but then experienced a significant increase of 41% to \$2.1 billion in FY21. Vehicle registration fee increases were not implemented until January 2020, which is halfway through FY20, accounting for a slower growth trend. Certificate of title revenues grew by 19% between FY19 and FY20 and another 26% between FY20 and FY21, with revenues ultimately totaling almost \$400 million.

Figure 5: Total Revenues Collected for the MFT, Vehicle Registrations, and Certificate of Title Fees, FY18-FY21



Sources: IDOR, 2021a; Illinois Comptroller, 2021b



EXPENDITURES

OVERVIEW OF IDOT SPENDING

Figure 6 (next page) summarizes IDOT expenditures for FY18-21 by state fund, as reported by the Illinois Comptroller's Financial Data system. IDOT expenditures totaled \$6.89 billion in FY21 and \$5.67 billion in FY20. Expenditures for these years are noticeably higher than FY18 and FY19, which totaled \$4.91 billion and \$4.71 billion, respectively, due to the implementation of Rebuild Illinois beginning in FY20.

Road Spending / IDOT Administration

The majority of IDOT spending is from the Road Fund and the State Construction Account. The bulk of state transportation revenues – including the motor fuel tax and vehicle registration, license, and certificate of title fees – are ultimately deposited into these funds. While the Road Fund is used for both IDOT administration and construction expenses, the State Construction Account is exclusively used for highway construction, as further described below.

- **Road Fund:** funding for IDOT administration, construction and reconstruction projects, administration for Chapters 2-10 of the Illinois Vehicle Code, certain public transportation expenses (30 ILCS 105).
- **State Construction Account:** funding for the construction, reconstruction, and maintenance of state maintained highway system; cannot be used for administration costs (30 ILCS 105).

Together, these two funds account for at least 53% of total IDOT expenditures each year between FY18 and FY21. They totaled \$3.65 billion and \$3.37 billion in FY21 and FY20, respectively.

The last fund included in this category on Figure 6 is the Motor Fuel Tax Fund. While a large portion of motor fuel tax revenue initially goes to this fund, it is then largely distributed between the Road Fund, State Construction Account, and local government distribution funds (as previously described). A small portion is reserved for certain administration costs – including IDOT – which is reflected in Figure 6.

Bond Funds

IDOT spending also includes four bond funds. Bond expenditures are 15% of total IDOT spending in FY21, an almost \$500 million increase from FY20 and \$730 million increase from FY19, due to Rebuild Illinois. Of the four bond funds, the Multimodal Transportation Bond Fund is the newest, having been created under Rebuild Illinois. The amounts authorized under all of the bonds were increased under Rebuild Illinois. Specific use for each fund is expanded upon below.

- **Transportation Bond Series A Fund:** for highways, roads, bridges, rail grade separation, and grants to counties, municipalities, townships, or road districts for transportation improvement projects, with division of funds specified between statewide, outside Chicago urbanized area, within Chicago urbanized area, City of Chicago, and the Collar Counties (30 ILCS 330).
- **Transportation Bond Series B Fund:** for rail facilities and mass transit facilities, with division of funds specified between statewide and within and outside the Collar Counties; and for airport or aviation facilities (30 ILCS 330).
- **Transportation Bond Series D Fund:** for highways, roads, bridges, freeways, rail grade separation, and for grants to counties, municipalities, townships, or road districts for infrastructure projects and other projects related to economic development (30 ILCS 330).
- **Multimodal Transportation Bond:** for grade crossings, and port, airport, rail, and mass transit facilities (30 ILCS 330).

Figure 6: IDOT Expenditures by Fund, FY18-FY21

Category	Code	Fund	FY18	FY19	FY20	FY21
Road Spending / IDOT Admin	11	ROAD*	\$2,391,724,164	\$2,338,690,507	\$2,132,244,981	\$2,413,611,653
	902	STATE CONSTRUCTION ACCOUNT*	\$557,445,483	\$628,850,202	\$1,239,721,917	\$1,238,338,632
	12	MOTOR FUEL TAX (administrative)	\$13,831,206	\$16,680,966	\$15,221,913	\$17,655,757
	TOTAL		\$2,963,000,853	\$2,984,221,675	\$3,387,188,811	\$3,669,606,042
	% of Total Expenditures		60%	63%	60%	53%
Bond Funds	553	TRANSPORTATION BOND, SERIES A*	\$25,635,020	\$297,523	\$250,271,760	\$790,168,282
	695	TRANSPORTATION BOND SERIES D*	\$38,907,213	\$153,683,649	\$171,593,609	\$139,863,459
	554	TRANSPORTATION BOND, SERIES B*	\$224,442,390	\$143,542,945	\$110,956,742	\$54,040,052
	959	MULTIMODAL TRANSPORTATION BOND*	\$0	\$0	\$0	\$42,887,712
	TOTAL		\$288,984,623	\$297,524,117	\$532,822,110	\$1,026,959,506
MFT Distributions to Local Governments	% of Total Expenditures		6%	6%	9%	15%
	952	TRANSPORTATION RENEWAL**	\$0	\$0	\$327,462,632	\$358,015,243
	414	MOTOR FUEL TAX-MUNICIPALITIES**	\$285,659,656	\$281,804,192	\$261,513,820	\$245,121,555
	413	MOTOR FUEL TAX-COUNTIES**	\$203,611,891	\$200,936,146	\$186,468,408	\$174,780,156
	415	MOTOR FUEL TAX-TOWN & ROAD DIS**	\$92,413,395	\$91,198,953	\$84,632,476	\$79,327,526
Transit	TOTAL		\$581,684,942	\$573,939,291	\$860,077,335	\$857,244,480
	% of Total Expenditures		12%	12%	15%	12%
	627	PUBLIC TRANSPORTATION	\$519,995,588	\$474,948,522	\$511,179,205	\$489,099,310
	648	DOWNSTATE PUBL TRANSPORTATION	\$204,185,764	\$207,730,344	\$216,182,733	\$189,955,732
	964	RTA CAPITAL IMPROVEMENT	\$0	\$0	\$0	\$63,459,590
Air	853	FEDERAL MASS TRANSIT TRUST	\$25,915,770	\$40,404,178	\$29,403,644	\$55,083,657
	559	DOWNSTATE TRANSIT IMPROVEMENT	\$5,085,456	\$8,779,068	\$4,286,664	\$2,825,254
	TOTAL		\$755,182,579	\$731,862,112	\$761,052,245	\$800,423,543
	% of Total Expenditures		15%	16%	13%	12%
	95	FEDERAL/STATE/LOCAL AIRPORT	\$48,391,773	\$41,565,417	\$101,702,434	\$511,268,022
Rail	928	STATE AVIATION PROGRAM	\$0	\$0	\$0	\$3,523,070
	46	AERONAUTICS	\$52,159	\$1,698	\$41,046	\$436
	309	AIR TRANSPORTATION REVOLVING	\$26,249	\$68,871	\$65,154	\$19,479
	TOTAL		\$48,470,181	\$41,635,986	\$101,808,634	\$514,811,007
	% of Total Expenditures		1%	1%	2%	7%
Other	19	GRADE CROSSING PROTECTION	\$24,655,705	\$18,150,883	\$11,245,511	\$11,744,110
	433	FEDERAL HIGH SPEED RAIL TRUST	\$234,224,418	\$44,836,425	\$9,231,309	\$7,994,384
	936	RAIL FREIGHT LOAN REPAYMENT	\$884,814	\$900,420	\$0	\$0
	TOTAL		\$259,764,937	\$63,887,728	\$20,476,820	\$19,738,494
	% of Total Expenditures		5.3%	1.4%	0.4%	0.3%
Other	863	CYCLE RIDER SAFETY TRAINING	\$2,906,626	\$4,770,769	\$4,593,694	\$2,798,090
	310	TAX RECOVERY	\$1,354,933	\$1,499,962	\$1,600,783	\$1,989,346
	589	TRANS SAFETY HIGHWAY HIRE-BACK	\$0	\$350,000	\$200,000	\$200,000
	1	GENERAL REVENUE	\$4,341,300	\$5,692,077	\$0	\$0
	TOTAL		\$8,602,859	\$12,312,808	\$6,394,477	\$4,987,436
	% of Total Expenditures		0.2%	0.3%	0.1%	0.1%
	GRAND TOTAL		\$4,905,690,973	\$4,705,383,717	\$5,669,820,433	\$6,893,770,508

* These funds include highway construction spending and are expanded on later in this report.

** These funds represent the portion of annual motor fuel tax (MFT) revenues distributed to local governments; amounts are consistent with distribution reported by IDOT.

Source: Illinois Comptroller, 2021a; IDOT, 2021a

Motor Fuel Tax (MFT) Distributions to Local Governments

IDOT expenditures include four funds that account for motor fuel tax (MFT) funding that is distributed to local governments. Illinois statute dictates that counties, municipalities, and townships and road districts receive a portion of all motor fuel tax that is collected. The distribution of these funds is further described in Figure 7.

Figure 7: Distribution of MFT Funds Dedicated to Local Governments

Local Government	% of Total Loc Gov Funds	Funds Distributed Within Each Type of Local Government by
Municipalities	49.10%	Population
Cook County	16.74%	-
Other Counties	18.27%	Motor vehicle license fees collected in each county
Townships and Road Districts	15.89%	Distributed to counties in proportion to township and road district mileage; each county then redistributes based on proportion of road mileage in each district

Source: ILEPI, 2021a

The three motor fuel tax funds (codes 413-415) for municipalities, counties, and town and road districts represent the original MFT distribution to local governments prior to Rebuild Illinois. Following the passage of the 2019 capital bill, local governments began receiving additional funds that came from the increase in the MFT. These funds are represented under the Transportation Renewal Fund, which are subsequently divided between the various local governments following the same percentage breakdown shown in Figure 7.

These distributions represent 12% of total IDOT expenditures in FY21 and 15% in FY20. The distributions totaled approximately \$860 million in FY20 and FY21, a significant increase from only \$574 million in FY19.

Transit

Transit spending accounted for 12% to 16% of total IDOT expenditures between FY18 and FY21. There are five specific transit funds, which receive funding from federal, state, and local revenues. These five funds largely operate through grants given to local agencies. The Public Transportation Fund and RTA Capital Improvement Fund exclusively support the Regional Transportation Authority (RTA) in the Chicago region. The Downstate Public Transportation Fund and Downstate Transit Improvement Fund support downstate transit agencies. The Federal Mass Transit Trust Fund receives federal monies for grants or assistance to mass transit districts statewide.

Air, Rail, and Other Expenditures

The funds accounting for the remaining expenditures through IDOT address air, rail, and miscellaneous expenditures. Together, these funds account for less than 8% of IDOT's total expenditures in FY21 and less than 3% in FY20 and FY19. As such, this report does not go into extensive detail on them.

The most significant change in recent years that is worth noting is a significant increase through the Federal/State/Local Airport Fund. Federal funding accounts for the majority of these expenditures, likely from COVID-19 relief funding.

SPENDING ANALYSIS



The following section provides an assessment of IDOT expenditures under the following six funds: Road Fund, State Construction Account, Transportation Bond Series A, Transportation Bond Series B, Transportation Bond Series D, and the Multimodal Transportation Bond Fund. These funds are included because they account for all major highway spending through IDOT.

Each of these funds is studied in detail, tracking specific expenditures through IDOT, and then studying each line item to drill down to final highway construction expenditures. Appendix A illustrates the process of this analysis of data through the Illinois Comptroller Financial Data system. The results of this analysis are further expanded upon below.

First, specific highway construction spending is examined between FY18 and FY21. This provides an overall understanding of how Rebuild Illinois impacted construction spending. Next, Rebuild Illinois revenues are compared to IDOT expenditures by state fund. This analysis takes into account actual Rebuild Illinois revenues, estimates their distribution by fund, and compares that distribution to the change in actual expenditures by fund. This provides a clear understanding whether Rebuild Illinois revenues are being appropriately spent in a timely manner.

HIGHWAY CONSTRUCTION SPENDING OVER TIME

Annual Highway Spending

The Road Fund and State Construction Account are the primary funds that account for IDOT's administration and annual state highway construction spending. As described in the previous section, while the State Construction Account is exclusively used for construction projects, the Road Fund includes a portion of funding for administrative costs.

Figures 8 and 9 compare total IDOT expenditures from the Road Fund and State Construction Account to total highway construction expenditures from these two funds between FY18 and FY21. Appendix A shows how highway construction spending was identified and the exact line items included in this total.

Figure 8: Highway Construction as Percent of IDOT Expenditures from the Road Fund and State Construction Account

	FY18	FY19	FY20	FY21
Total IDOT Expenditures from Road Fund and State Construction Account	\$2,949,169,647	\$2,967,540,709	\$3,371,966,898	\$3,642,499,493
Increase over 2019			\$404,426,188	\$674,958,784
Percent increase over 2019			14%	23%
Total Hwy Construction Expenditures	\$1,791,390,949	\$1,706,443,075	\$2,135,461,419	\$2,360,188,113
Increase over 2019			\$429,018,344	\$653,745,038
Percent increase over 2019			25%	38%
Hwy Construction Expenditures as % of Total	61%	58%	63%	65%

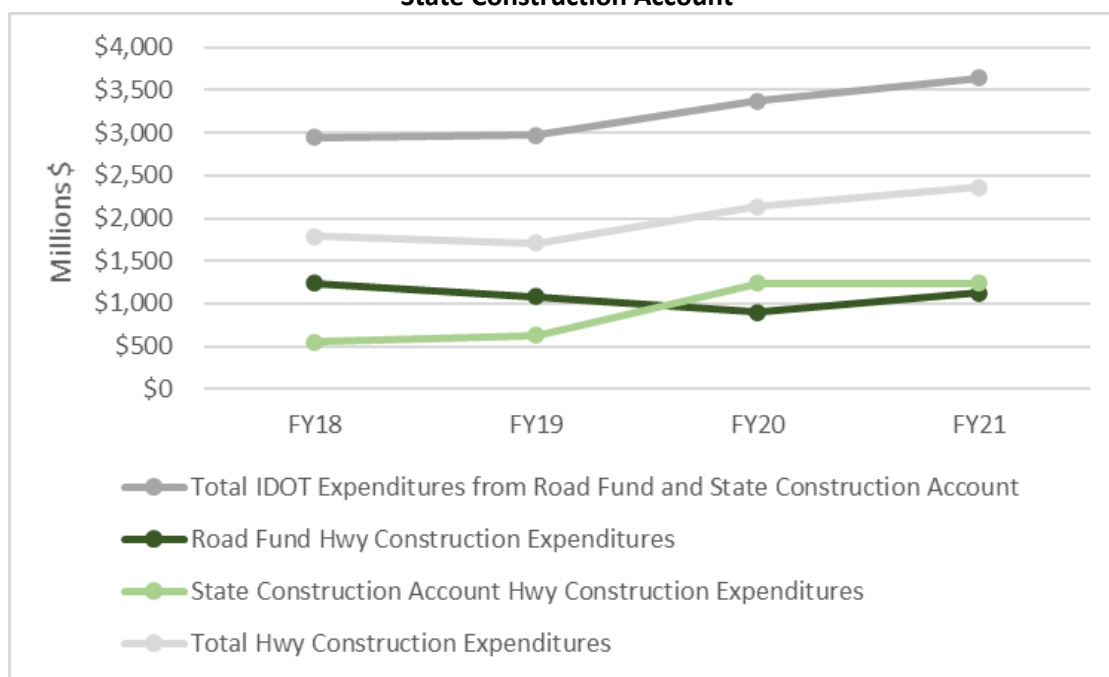
Source: Author's analysis of Illinois Comptroller, 2021a and expanded upon in Appendix A

Highway construction expenditures as a percent of total Road Fund and State Construction Account expenditures increased from 58% in FY19 to 63% in FY20 and again to 65% in FY21 (Figures 8). When comparing total expenditures in FY20 and FY21 to FY19 – the last year before Rebuild Illinois went into effect – total IDOT expenditures increased by 14% between FY20 and FY19 and 23% between FY21 and FY19. Highway construction expenditures increased by 25% in FY20 compared to FY19 and 38% between FY21 and FY19. Consequently, both total expenditures – including construction,

administrative, and otherwise – and construction expenditures increased over the years, yet construction expenditures increased at a higher rate. Additionally, when specific administrative spending was analyzed under the Road Fund, it was found that expenditures remained fairly constant between FY18 and FY21.

Figure 9 illustrates IDOT expenditures from these two accounts compared to highway construction expenditures. While highway construction expenditures from the Road Fund slightly decreased over the years, they significantly increased through the State Construction Account. Furthermore, total highway construction expenditures increased each year between FY19 and FY21, similar to total IDOT expenditures.

Figure 9: IDOT Highway Construction Costs Compared to Total Expenditures from the Road Fund and State Construction Account



Source: Author's analysis of Illinois Comptroller 2021A; further expanded upon in Appendix A

Bond Fund Spending

Bonding is an additional component of highway construction spending under IDOT. Figure 10 summarizes IDOT expenditures from the four transportation bond funds for highway construction, transportation grants, and grants to local governments. These three categories were analyzed as they are expected to account for construction spending specifically. These categories capture the majority of spending under these bond funds, with railroad and aeronautic construction representing the other expenditures.

Looking first at highway construction expenditures, there was an increase of \$17 million between FY19 and FY20 and a \$19 million increase between FY20 and FY21. The majority of this increase in spending came under Transportation Bond Series A. This fund experienced a significant increase in expenditures in FY21, while Transportation Bond Series B saw a decrease in expenditures each year between FY18 and FY21. Transportation Bond Series D saw a minor increase in FY20, but a decrease in FY21. Initial spending under the Multimodal Transportation Fund began in FY21.

Expenditures for Transportation Grants have decreased since FY18. However, \$16.5 million was spent through the multimodal transportation fund in FY21.

The most significant recent bond funding is through Transportation Bond Series A in the form of grants to Local Governments. This funding was identified in Public Act 101-0029 of Rebuild Illinois for transportation improvement projects for local governments. In total, \$1.5 billion was set aside, to come in a series of six installments over three years. The first installment of \$250 million came in FY20, with three more in FY21 totaling \$750 million. This funding is distributed between municipalities, counties, and townships and road districts using the same formula implemented for the MFT (IDOT, 2021).

Figure 10: IDOT Expenditures from Bond Funds

Highway Construction Expenditures				
	FY18	FY19	FY20	FY21
Transportation Bond, Series A	\$25,635,020	\$297,523	\$271,760	\$40,168,282
Transportation Bond, Series B	\$5,239,444	\$825,393	\$454,714	\$223,055
Transportation Bond, Series D	\$37,660,591	\$153,342,709	\$171,451,032	\$139,822,340
Multimodal Transpo Fund				\$11,360,822
TOTAL	\$68,535,055	\$154,465,626	\$172,177,506	\$191,574,499
Transportation Grants				
	FY18	FY19	FY20	FY21
Transportation Bond, Series A				
Transportation Bond, Series B	\$201,738,182	\$128,436,644	\$62,229,105	\$27,984,670
Transportation Bond, Series D				
Multimodal Transpo Fund				\$16,588,333
TOTAL	\$201,738,182	\$128,436,644	\$62,229,105	\$44,573,003
Grants to Local Governments				
	FY18	FY19	FY20	FY21
Transportation Bond, Series A			\$250,000,000	\$750,000,000
Transportation Bond, Series B				
Transportation Bond, Series D				
Multimodal Transpo Fund				
TOTAL			\$250,000,000	\$750,000,000

Source: Author's analysis of Illinois Comptroller 2021A; further expanded upon in Appendix A

With the exception of the Multimodal Transportation Fund, all of these bond funds existed and funded projects prior to the passage of Rebuild Illinois. Rebuild Illinois increased bonding authority for the three existing bond funds, however new appropriations were only provided for Transportation Bond Series A. The largest increase in expenditures is in grants to local governments under Transportation Bond Series A, totaling \$1 billion between FY20 and FY21. Highway construction expenditures under the Multimodal Transportation Fund totaled almost \$28 million in FY21. And Transportation Bond Series A increased almost \$40 million in highway construction expenditures between FY19 and FY21.

Overall, an increase in funding under Highway Construction and Grants to Local Governments was seen in FY20 and FY21, consistent with increased funding from Rebuild Illinois. A more detailed analysis of bond spending specifically from Rebuild Illinois is in the following section.

REBUILD ILLINOIS SPENDING ANALYSIS

Rebuild Illinois was adopted in July 2019, the beginning of FY20. Both the motor fuel tax and certificate of title fee increases went into effect at that time, however vehicle registration fees did not begin until January 2020. The following section directly compares anticipated revenues from these fee increases to IDOT expenditures for FY20 and FY21. This analysis helps to identify whether funding generated under the capital bill is being appropriately spent in a timely manner.

New revenue generated under Rebuild Illinois is calculated in Figures 3 and 4. Those figures are again summarized below in Figure 11 and compared to actual expenditures observed under these funds for FY20 and FY21. In order to show the change from Rebuild Illinois, FY19 expenditures – the last year before Rebuild Illinois was implemented – are used as a base amount and are subtracted from FY20 and FY21 expenditures. That value can then be used to show the potential increase in spending due to additional Rebuild Illinois revenues.

Figure 11: Comparison of Actual Expenditures to Rebuild Illinois Revenues by Fund, FY20-FY21

Fund	FY19 Base Amount	FY 2020		FY 2021	
		Total	Increase over FY19	Total	Increase over FY19
ROAD FUND					
IDOT Expenditures Only	\$2,338,690,507	\$2,132,244,981	-\$206,445,526	\$2,404,160,861	\$65,470,354
Other Agency Expenditures (SOS, comptroller, court of claims, others)	\$123,953,826	\$167,734,752	\$43,780,926	\$174,465,221	\$50,511,395
Statutory Transfer to GRF	\$100,000,000	\$100,000,000	\$0	\$400,000,000	\$300,000,000
Statutory Transfers - Other (public transit, workers comp, debt service, others)	\$594,679,316	\$686,240,337	\$91,561,021	\$735,106,679	\$140,427,363
TOTAL ROAD FUND	\$3,157,323,649	\$3,086,220,070	-\$71,103,579	\$3,713,732,761	\$556,409,112
New Revenues Under Rebuild Illinois			\$339,609,386		\$783,349,923
STATE CONSTRUCTION ACCOUNT					
IDOT Expenditures Only	\$628,850,202	\$1,239,721,917	\$610,871,715	\$1,238,338,632	\$609,488,430
Statutory Transfer to GRF	\$270,000,000	\$250,000,000	-\$20,000,000	\$0	-\$270,000,000
Statutory Transfer - Other (Audit)	\$106,236	\$33,539	-\$72,697	\$129,461	\$23,225
TOTAL STATE CONSTRUCTION ACCOUNT	\$898,956,438	\$1,489,755,456	\$590,799,018	\$1,238,468,093	\$339,511,655
New Revenues Under Rebuild Illinois			\$530,141,665		\$567,427,498
RTA CAPITAL IMPROVEMENT FUND					
Expenditures	\$0	\$0	\$0	\$63,459,590	\$63,459,590
New Revenues Under Rebuild Illinois			\$198,803,124		\$212,785,312
DOWNSTATE MASS TRANSPORTATION CAPITAL IMPROVEMENT FUND					
Expenditures	\$0	\$0	\$0	\$0	\$0
New Revenues Under Rebuild Illinois			\$22,089,236		\$23,642,812

Sources: Author's analysis using numbers calculated in Figures 4, 6, and Appendix A

Road Fund

Under the Road Fund, expenditures are broken down by IDOT, other agencies, statutory transfers – to the General Revenue Fund (GRF) and others – and total Road Fund expenditures (Figure 11). Both total expenditures and IDOT only expenditures decreased between FY19 and FY20, yet it is estimated that Rebuild Illinois generated an additional \$339 million for FY20. This indicates that increased funding from Rebuild Illinois revenue dedicated to the Road Fund was not spent in FY20.

Expenditures in FY21 are slightly more complicated, with total expenditures increasing by \$556 million over FY19 and IDOT expenditures only increasing by \$65 million. One of the main reasons for this difference between IDOT versus total Road Fund spending is the Statutory Transfer to the GRF. The Road Fund has loaned money to the GRF for the last several years, totaling \$100 million in FY19 and FY20 and increased to \$400 million in FY21 (Figure 11). The General Assembly permitted interfund borrowing beginning in FY17, which allows transfers from unspecified special state funds to the GRF. For funds beginning in FY22 the payback period was extended from an original 24 months to 60 months and transfers can total up to the \$1.5 billion (30 ILCS 105/5h.5; COGFA, 2019). However, interfund transfers to the GRF have not occurred out of the Road Fund so far in FY22.

Consequently, increased expenditures under the Road Fund largely cannot be attributed to increased construction spending because of Rebuild Illinois. It is estimated that the Road Fund should have received an additional \$783 million as a result of fee increases to the MFT, vehicle registrations, and certificates of title in FY21. This money, in addition to the additional \$339 million from FY20, should be dedicated to increased construction spending, yet that is not apparent through these expenditure figures (Figure 11).

While it is understood that expenditures are not always indicative of projects that are moving forward, as a project can be awarded and underway without any spending happening, one would expect some increase in expenditures by the second full year of Rebuild Illinois being implemented. Overall, additional information is needed to understand where the unspent revenue is being held and how IDOT plans to ensure its timely use.

State Construction Account

As shown in Figure 11, state construction account IDOT only expenditures increased by \$611 million in FY20 and \$610 million in FY21 compared to FY19. Rebuild Illinois revenues are estimated to dedicate an additional \$530 million in FY20 and \$567 million in FY21 to the state construction account. This indicates that increased revenue from Rebuild Illinois is being appropriately spent from the State Construction Account.

However, similar to the Road Fund, the State Construction Account has also seen Statutory Transfers to the GRF total \$270 million in FY19 and \$250 million in FY20, yet these transfers did not exist in FY21. While this ultimately is not an issue in terms of Rebuild Illinois spending – as we can see increased spending is accounted for under IDOT expenditures – it does show that a portion of spending that should be solely dedicated for transportation purposes has been permitted to be loaned instead of dedicated to projects as soon as possible.

RTA Capital Improvement Fund

The RTA Capital Improvement Fund was newly created under Rebuild Illinois, thus it does not have expenditures for FY19. However, there are no expenditures reported for FY20, despite Rebuild Illinois revenues estimated to dedicate \$198 million to the fund. FY21 expenditures totaled \$63 million, significantly below the \$213 million in new revenues dedicated to the fund. This indicates that increased funding from Rebuild Illinois has not been fully distributed to the RTA.

Downstate Mass Transportation Capital Improvement Fund

The Downstate Mass Transportation Capital Improvement Fund was newly created under Rebuild Illinois, thus it does not have expenditures for FY19. However, expenditures are not reported for either

FY20 or FY21. This indicates that increased funding from Rebuild Illinois has yet to be spent on downstate transit capital projects.

Bond Fund Spending

Bonding authority was significantly increased under Rebuild Illinois, including increases for the Transportation Bond Series A, Transportation Bond Series B, and Transportation Bond Series D, and the Multimodal Transportation Bond was newly created. Figure 12 summarizes these four bond funds and the amount of money appropriated, released, and expended between FY18 and FY21. While the appropriated amounts reflect the amount outlined in the budget, IDOT reports that “released” funds are those available to be spent, and expended funds are those that have been spent. Expended funds do not tell the full story, as projects may be awarded and underway without any expended funds reflecting the progress. Released funds provide a more accurate picture of funding moving and dedicated to projects.

Figure 12: Transportation Bond Spending through IDOT, FY18-FY21

TRANSPORTATION BOND, SERIES A				
	FY18	FY19	FY20	FY21
Appropriated	\$78,988,611	\$53,353,591	\$6,501,577,268	\$6,415,790,508
Released	\$67,178,116	\$41,543,096	\$610,658,268	\$1,064,233,508
% Released	85%	78%	9%	17%
Expended	\$25,635,020	\$297,523	\$250,271,760	\$790,168,282
TRANSPORTATION BOND, SERIES B				
	FY18	FY19	FY20	FY21
Appropriated	\$1,960,610,756	\$1,745,064,474	\$1,591,135,131	\$1,480,178,397
Released	\$860,099,720	\$875,768,577	\$768,244,600	\$656,808,803
% Released	44%	50%	48%	44%
Expended	\$224,442,390	\$143,542,945	\$110,956,742	\$54,040,052
TRANSPORTATION BOND, SERIES D				
	FY18	FY19	FY20	FY21
Appropriated	\$771,325,559	\$732,418,347	\$578,734,699	\$407,141,092
Released	\$429,254,833	\$708,114,263	\$556,021,615	\$402,648,393
% Released	56%	97%	96%	99%
Expended	\$38,907,213	\$153,683,649	\$171,593,609	\$139,863,459
MULTIMODAL TRANSPORTATION BOND				
	FY18	FY19	FY20	FY21
Appropriated	-	-	\$4,500,000,000	\$4,582,000,000
Released	-	-	\$1,534,638,368	\$1,825,152,284
% Released	-	-	34%	40%
Expended	-	-	\$0	\$42,887,712

Source: Illinois Comptroller, 2021c

Transportation Bond Series A was authorized an additional \$6.489 billion under Rebuild Illinois (ILEPI, 2020) with appropriations following. This is apparent in Figure 12, with appropriated funding increasing by close to that amount between FY19 and FY20. Despite this, released funds only totaled \$610 million in FY20 and \$1.06 billion in FY21. This indicates that while some Rebuild Illinois projects have begun, there is still a significant amount of funding that has yet to be released.

Transportation Bond Series B was authorized an additional \$587 million under the Rebuild Illinois legislation (ILEPI, 2020). This is not reflected in appropriated funding between FY19 and FY20 as there

were no new appropriations granted since. This authorization addressed previous capital funding, and as a result, this bond cannot be considered specific funding for Rebuild Illinois.

Transportation Bond Series D was authorized an additional \$6.5 million under the Rebuild Illinois legislation (ILEPI, 2020). Similar to Transportation Bond Series B, this is not reflected in appropriated funding between FY19 and FY20 as there were no new appropriations granted since. Again, this authorization addressed previous capital funding, and as a result, this bond cannot be considered specific funding for Rebuild Illinois.

The Multimodal Transportation Bond was newly created under Rebuild Illinois and was authorized \$4.5 billion dollars (ILEPI, 2020). This is clearly shown in appropriated funds for FY20 and FY21 in Figure 12. Released funds totaled \$1.5 billion in FY20 and \$1.8 billion in FY21 and expended funds were \$0 in FY20 and only \$42 million FY21. This indicates that projects have begun, yet there is still a significant amount of funding that has yet to be released.



PROJECT SPENDING ANALYSIS

Providing a different perspective on transportation spending in Illinois, the following section evaluates planned projects and project lettings. This project specific analysis also allows for an account of the distribution of funding across the state. IDOT District 1 – encompassing Cook, DuPage, Kane, Lake, McHenry, and Will counties – is specifically highlighted as it accounts for most of Illinois’ major roads and travel and a large percentage of transportation funding.

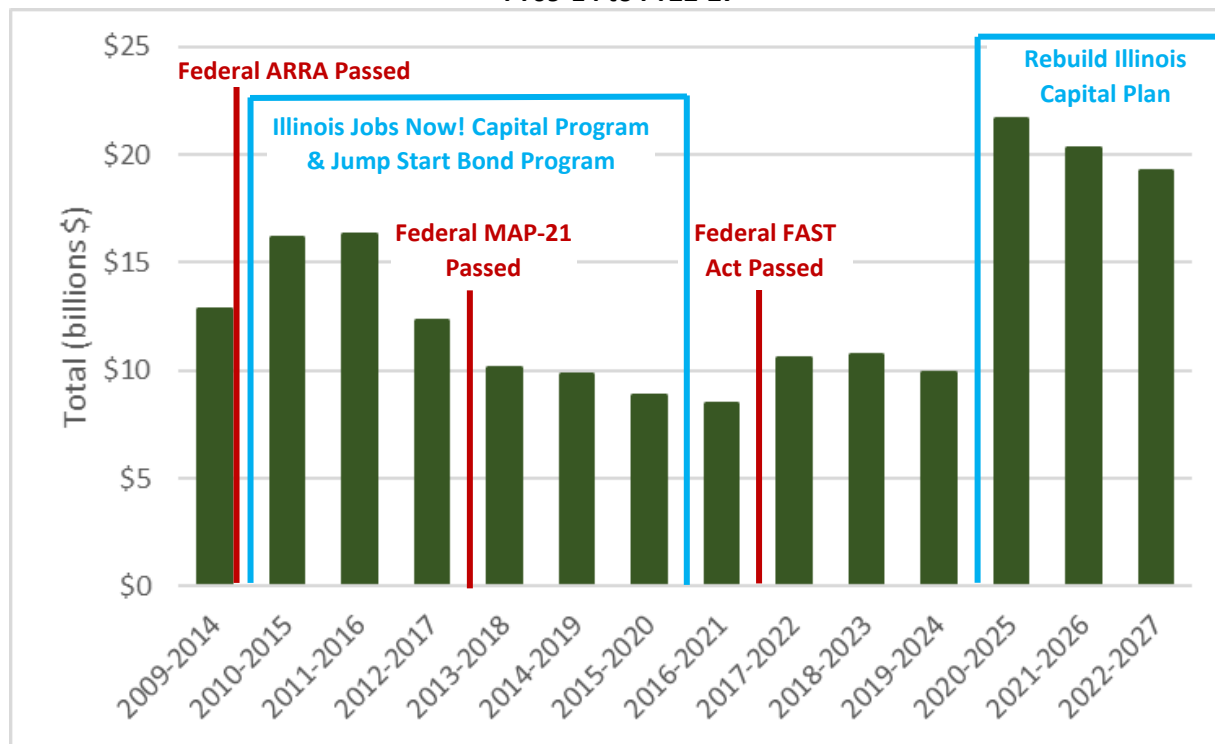
MULTI-YEAR PROGRAM (MYP) ANALYSIS

Statewide transportation projects are planned through IDOT’s Multi-Year Program (MYP). Also known as the Highway Improvement Program, the MYP is developed annually and lists planned projects for a six-year period. This plan includes both state managed and local projects, identifying the use of state, federal, local, and bond funding.

MYP Total Funding

MYPs from FY 2009-2014 to FY 2022-2027 are considered in this analysis. Every project listed in each of these documents was input into a spreadsheet to provide an overall total and distribution of funding by district. Figure 13 summarizes the MYP totals for each year with corresponding federal and state funding plan, using inflation adjusted dollars to provide the best comparison of funding changes.

Figure 13: MYP Total Funding (billions in 2021\$) with Federal and State Funding Plan Timelines, FY09-14 to FY22-27



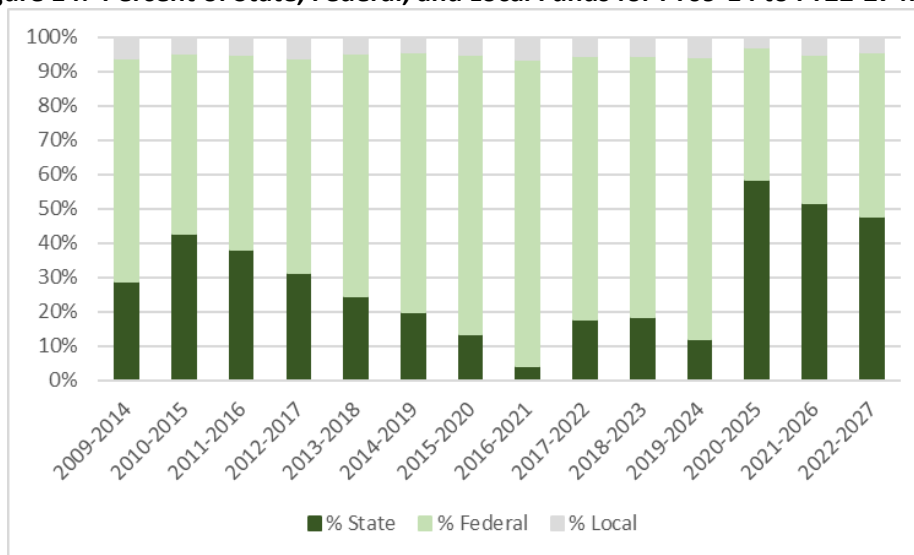
Source: Author’s summary of project lists within IDOT MYPs FY09-14 to FY22-27; adjusted for inflation using Federal Reserve Bank of Minneapolis, 2022

In 2021 dollars, Illinois MYP totals range from a low of \$8.5 billion in FY 2016-2021 to a high of \$21.7 billion in FY 2020-2025. Following the passage of the federal American Recovery and Reinvestment Act (ARRA) and state Illinois Jobs Now! and Jump Start capital programs in 2009, Illinois experienced an

increase in transportation funding in the following years. After that period, programmed funding gradually declined, hitting a low for the FY 2016-2021 program. MYP totals slightly increased for the subsequent three years, after the passage of the federal Fixing America's Surface Transportation (FAST) Act. MYP funding more than doubled between FY 2019-2024 and FY 2020-2025 from the passage of the Rebuild Illinois.

The breakdown of federal, state, and local funding for each year is illustrated in Figure 14. Illinois state funding accounts for between 4% of total programmed funding in the FY 2016-2021 MYP to 58% of total funding in the FY 2020-2025 program. The percentage of state funding appears to be dependent on a state capital program. The three most recent years supplied the highest percentage and amount of state funding due to the historic passage of Rebuild Illinois.

Figure 14: Percent of State, Federal, and Local Funds for FY09-14 to FY22-27 MYPs



Source: IDOT MYPs FY09-14 to FY22-27

MYP Programmed Funding by District

Figure 15 summarizes total programmed funding by district and the percent of total programmed funding for each district and year. Differing from Figure 12, these totals are in nominal dollars, meaning they were not adjusted for inflation. District 1 receives the largest percentage of programming from the MYP. Accounting for Cook, DuPage, Kane, Lake, McHenry, and Will Counties, District 1 is the most populous and most heavily traveled region. Between FY09 and the current MYP, District 1 had between 35% and 44% of total MYP programmed funding, ranging from \$3.2 billion to \$7.8 billion. Seven of these 14 years, District 1 accounts for 40% or more of total programming. Since Rebuild Illinois passed, District 1 accounts for 35% of total MYP programmed funding.

District 8 – which includes the counties in and surrounding the St. Louis metropolitan area in southwest Illinois – accounts for the second largest percent of programmed funding over the years. District 8 received between 7% and 13%, ranging from \$628 million to \$2.4 billion.

While this analysis provides a general understanding of the division of programmed funding across the state, it is not unexpected to have a year-to-year difference in percent breakdown by district. Differing schedules and values for projects can impact the value of programming for each year. Additionally, earmarked projects through either a state or federal capital program will impact programming.

Figure 15: Summary of MYP Programmed Funding by District (in billions), FY09-14 to FY22-27*

	2009-2014	2010-2015	2011-2016	2012-2017	2013-2018	2014-2019	2015-2020	2016-2021	2017-2022	2018-2023	2019-2024	2020-2025	2021-2026	2022-2027
DISTRICT 1	\$4.003	\$5.379	\$5.404	\$4.351	\$3.441	\$3.822	\$3.217	\$3.352	\$4.395	\$4.512	\$4.102	\$7.761	\$7.112	\$6.725
DISTRICT 2	\$0.762	\$1.065	\$1.159	\$0.788	\$0.621	\$0.744	\$0.904	\$0.850	\$0.936	\$0.777	\$0.603	\$1.297	\$1.481	\$1.311
DISTRICT 3	\$0.843	\$0.841	\$0.884	\$0.618	\$0.633	\$0.666	\$0.559	\$0.430	\$0.547	\$0.656	\$0.565	\$1.496	\$1.271	\$1.016
DISTRICT 4	\$0.683	\$0.821	\$0.892	\$0.640	\$0.546	\$0.605	\$0.613	\$0.633	\$0.725	\$0.827	\$0.750	\$1.563	\$1.616	\$1.542
DISTRICT 5	\$0.362	\$0.522	\$0.467	\$0.329	\$0.243	\$0.260	\$0.245	\$0.289	\$0.436	\$0.498	\$0.493	\$0.804	\$0.877	\$0.710
DISTRICT 6	\$0.560	\$0.762	\$1.001	\$0.638	\$0.513	\$0.474	\$0.459	\$0.378	\$0.511	\$0.546	\$0.508	\$1.340	\$1.471	\$1.316
DISTRICT 7	\$0.419	\$0.651	\$0.845	\$0.510	\$0.481	\$0.471	\$0.332	\$0.313	\$0.425	\$0.442	\$0.424	\$1.376	\$1.268	\$1.102
DISTRICT 8	\$1.258	\$1.726	\$1.550	\$1.162	\$0.885	\$0.777	\$0.672	\$0.628	\$0.705	\$0.734	\$0.916	\$2.438	\$2.432	\$2.421
DISTRICT 9	\$0.499	\$0.609	\$0.629	\$0.480	\$0.423	\$0.413	\$0.331	\$0.290	\$0.446	\$0.453	\$0.530	\$1.162	\$1.179	\$1.169
STATEWIDE	\$1.258	\$1.253	\$1.345	\$1.435	\$1.354	\$0.745	\$0.797	\$0.693	\$0.924	\$0.967	\$0.729	\$2.179	\$1.580	\$1.958
TOTAL	\$10.647	\$13.628	\$14.176	\$10.953	\$9.140	\$8.976	\$8.129	\$7.857	\$10.049	\$10.412	\$9.620	\$21.415	\$20.288	\$19.269
% of Total														
DISTRICT 1	38%	39%	38%	40%	38%	43%	40%	43%	44%	43%	43%	36%	35%	35%
DISTRICT 2	7%	8%	8%	7%	7%	8%	11%	11%	9%	7%	6%	6%	7%	7%
DISTRICT 3	8%	6%	6%	6%	7%	7%	7%	5%	5%	6%	6%	7%	6%	5%
DISTRICT 4	6%	6%	6%	6%	6%	7%	8%	8%	7%	8%	8%	7%	8%	8%
DISTRICT 5	3%	4%	3%	3%	3%	3%	3%	4%	4%	5%	5%	4%	4%	4%
DISTRICT 6	5%	6%	7%	6%	6%	5%	6%	5%	5%	5%	5%	6%	7%	7%
DISTRICT 7	4%	5%	6%	5%	5%	5%	4%	4%	4%	4%	4%	6%	6%	6%
DISTRICT 8	12%	13%	11%	11%	10%	9%	8%	8%	7%	7%	10%	11%	12%	13%
DISTRICT 9	5%	4%	4%	4%	5%	5%	4%	4%	4%	4%	6%	5%	6%	6%
STATEWIDE	12%	9%	9%	13%	15%	8%	10%	9%	9%	9%	8%	10%	8%	10%

* The values shown here are different from Figure 12 as the values are NOT adjusted for inflation

Source: Author's summary of project lists within IDOT MYPs FY09-14 to FY22-27

Figure 16: MYP Funding Total Discrepancy (in billions), FY09-14 to FY22-27*

	2009-2014	2010-2015	2011-2016	2012-2017	2013-2018	2014-2019	2015-2020	2016-2021	2017-2022	2018-2023	2019-2024	2020-2025	2021-2026	2022-2027
Totals Reported in MYPs	\$10.875	\$14.314	\$12.840	\$11.525	\$9.168	\$9.530	\$8.609	\$8.385	\$11.173	\$11.650	\$11.050	\$23.490	\$21.260	\$20.700
Author's Analysis	\$10.647	\$13.628	\$14.176	\$10.953	\$9.140	\$8.976	\$8.129	\$7.857	\$10.049	\$10.412	\$9.620	\$21.415	\$20.288	\$19.269
Difference	\$0.228	\$0.686	-\$1.336	\$0.572	\$0.028	\$0.554	\$0.480	\$0.528	\$1.124	\$1.238	\$1.430	\$2.075	\$0.972	\$1.431

* The values shown here are different from Figure 12 as the values are NOT adjusted for inflation

Source: Author's summary of project lists within IDOT MYPs FY09-14 to FY22-27

MYP Funding Discrepancy

As previously mentioned, the analysis of MYPs was done by manually inputting project totals into a spreadsheet as a means to get district-by-district programmed funding summary. In doing so, a discrepancy was discovered. The funding total of all projects listed in each MYP does not match the funding total referenced in the introduction section of each document. In all but one year, the total reported in the summary text at the beginning of each MYP is larger than the total of all projects listed in the same document. This data is summarized in Figure 16 (previous page).

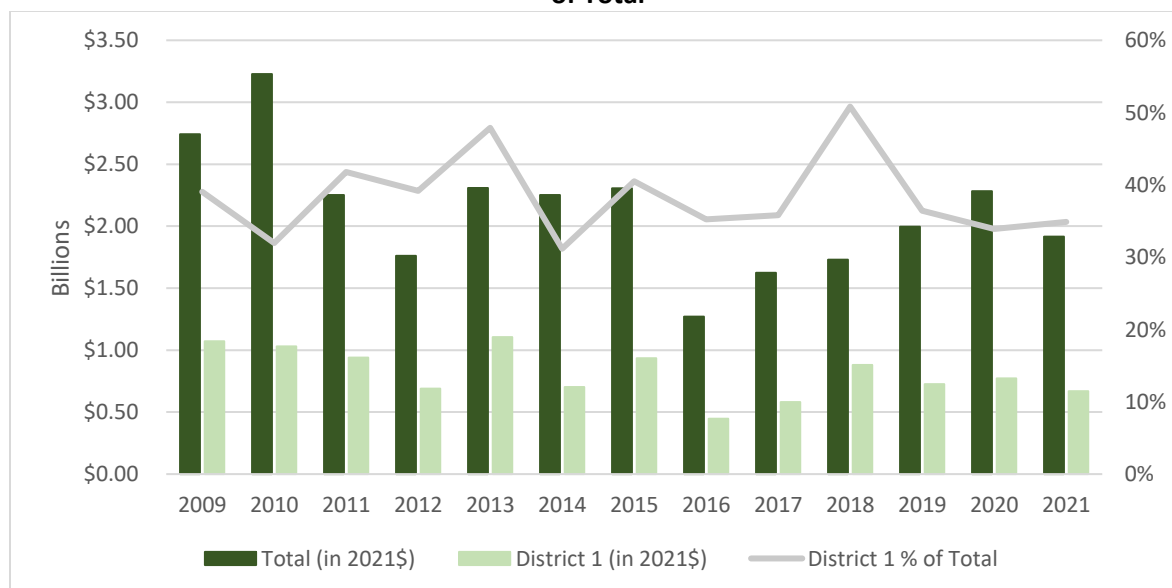
Over these 14 years, the difference is an average of \$700 million. However, some years the difference is as much as \$2 billion, as is the case for FY 2020-2025. Since the FY 2017-2022 MYP, the discrepancies are all larger than \$1.1 billion apart from one year, which is still a difference of \$972 billion.

While some discrepancies can be expected, due to rounding error or programming inconsistencies for projects in future years, consistent differences of over \$1 billion are substantial and worth exploring.

IDOT PROJECT LETTINGS

IDOT project letting data summarizes all highway construction projects that are bid each year by IDOT. Project specifics and total cost are included, allowing an analysis of highway construction spending across the state. Figure 17 summarizes IDOT project letting totals for 2009 to 2021 for Illinois and District 1. Statewide highway construction expenditures between 2009 and 2021 range from a low of \$1.2 billion in 2016 to a high of \$3.2 billion in 2010, in 2021 dollars. 2009 and 2013 had the next highest total at \$2.7 billion and \$2.3 billion, respectively. Focusing solely on IDOT's District 1, project letting totals range from \$447 million in 2016 to \$1.1 billion in 2013. District 1 makes up between 31% to 51% of total construction investments per year. On average, District 1 represents 38% of total construction expenditures across the state between 2009 and 2021.

Figure 17: IDOT Project Letting Statewide and District 1 Totals (billions in 2021\$) and District 1 Percent of Total

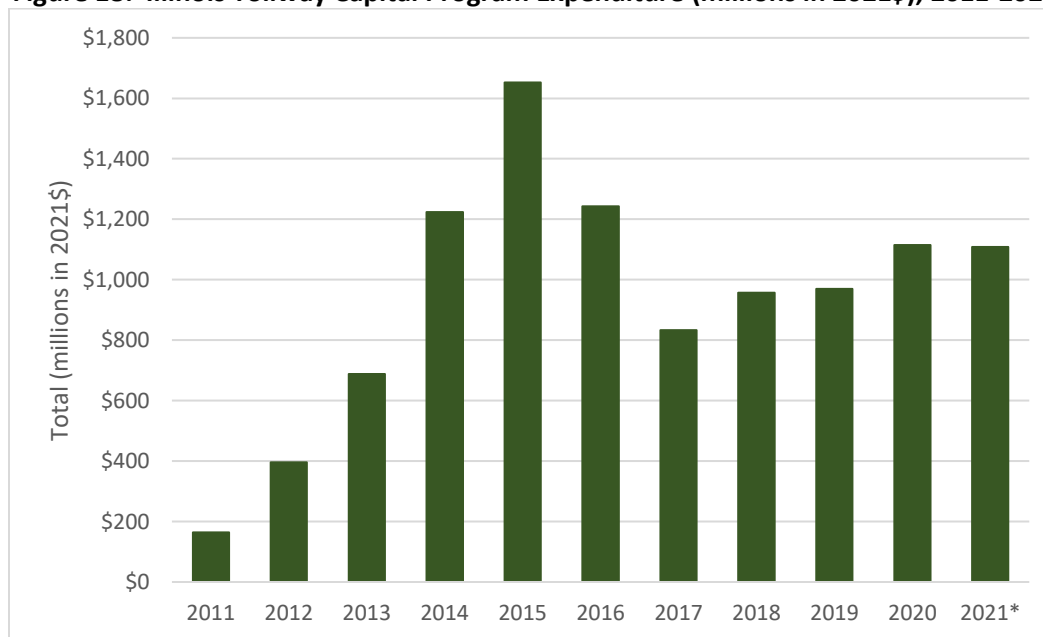


Source: IDOT, 2021c: adjusted for inflation using Federal Reserve Bank of Minneapolis, 2022

TOLLWAY CAPITAL SPENDING

To provide a complete picture of highway spending in Illinois, Figure 18 summarizes capital program expenditures through the Illinois Tollway adjusted for inflation in 2021 dollars. The Tollway's highway system spans 12 counties in Northern Illinois. While a substantial portion of its system is located within IDOT's District 1, both I-88 and I-90 reach to other counties. This spending includes major capital renewal or repair projects and general improvements made on the system.

Figure 18: Illinois Tollway Capital Program Expenditure (millions in 2021\$), 2011-2021



* Through third quarter ending September 20, 2021

Sources: Illinois Tollway, 2011-2021; adjusted for inflation using Federal Reserve Bank of Minneapolis, 2022

Move Illinois: The Illinois Tollway Driving the Future capital program provides the majority of this funding. The 15-year program was approved in August 2011, lasting from 2012 through 2026. The Board of Directors subsequently added an additional \$2 billion to the program in April 2017, making total investments equal \$14 billion. The earlier years also received funding from the Congestion-Relief Program (CRP), which began in 2005 and was completed in 2016. This 12-year program totaled \$5.7 billion.

After 2011 had the lowest level of investment over the past 11 years, totaling only \$64 million in 2021 dollars, capital investments increased following the passage of the Move Illinois program. The largest level of funding was between 2014 and 2016, with 2015 topping out at \$1.7 billion. Investments again increased in 2020 and 2021, totaling over \$1.1 billion for both years.

Tollway capital funding supports improvements to the Tri-State Tollway (I-94/I-294/I-80), Reagan Memorial Tollway (I-88), Jane Addams Memorial Tollway (I-90), Elgin O'Hare Western Access, and others. In recent years, the largest investments are on the Tri-State Tollway and Elgin O'Hare Western Access projects, accounting for 47% and 29%, respectively, of total capital spending in 2020.

DISTRICT 1 PROJECT SPENDING

The following section summarizes District 1 highway construction programming and spending, using the previous analyses of the MYP and IDOT letting data. Figure 19 provides a direct comparison of these assessments. District 1 projects programmed in the MYP account for between 35% and 43% of total IDOT programming each year. On average, District 1 represents 40% of total programming each year between the FY09-14 to FY22-27 MYPs. Similarly, the analysis of IDOT letting data shows that District 1 comprises between 31% and 51% of total construction spending statewide. On average, District 1 has 38% of total funding each year between 2009 and 2021.

Figure 19: Comparison of District 1 Highway Construction Spending from MYP and IDOT Letting

MYPs														
	2009-2014	2010-2015	2011-2016	2012-2017	2013-2018	2014-2019	2015-2020	2016-2021	2017-2022	2018-2023	2019-2024	2020-2025	2021-2026	2022-2027
Total	\$10.647	\$13.628	\$14.176	\$10.953	\$9.140	\$8.976	\$8.129	\$7.857	\$10.049	\$10.412	\$9.620	\$21.415	\$20.288	\$19.269
District 1	\$4.003	\$5.379	\$5.404	\$4.351	\$3.441	\$3.822	\$3.217	\$3.352	\$4.395	\$4.512	\$4.102	\$7.761	\$7.112	\$6.725
District 1 Percent	38%	39%	38%	40%	38%	43%	40%	43%	44%	43%	43%	36%	35%	35%
IDOT LETTING														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total	\$2.272	\$2.720	\$1.956	\$1.561	\$2.077	\$2.060	\$2.112	\$1.178	\$1.538	\$1.679	\$1.935	\$2.254	\$1.915	
District 1	\$0.887	\$0.869	\$0.817	\$0.612	\$0.995	\$0.642	\$0.855	\$0.415	\$0.551	\$0.854	\$0.705	\$0.764	\$0.668	Data Not Available
District 1 Percent	39%	32%	42%	39%	48%	31%	40%	35%	36%	51%	36%	34%	35%	

* The values shown here are different from Figures 12 and 16 as these values are NOT adjusted for inflation

Sources: Author's summary of project lists within IDOT MYPs FY09-14 to FY22-27; IDOT, 2021c

To put it into context, the five counties that make up District 1 – Cook, DuPage, Kane, Lake, McHenry, and Will – account for 66% of Illinois' total population, 55% of Illinois' annual vehicle miles of travel (AVMT), and 46% of Illinois' vehicle registrations (U.S. Census Bureau, 2022; IDOT, 2020b; ILSOS, 2021).

On average, between 2018 and 2020, District 1 AVMT totaled between 50 billion and 59 billion AVMT. Cook County made up the bulk of this, averaging over 30 billion AVMT. And while AVMT decreased statewide across Illinois in 2020 – due to the COVID-19 pandemic – District 1 still accounted for 54% of total travel (Figure 20).

Figure 20: District 1 Annual Vehicle Miles of Travel

	2018	2019	2020	Average
Cook	32,291,611,565	32,214,304,711	27,069,583,874	30,525,166,717
DuPage	8,641,461,881	8,525,783,822	6,899,051,103	8,022,098,935
Kane	4,047,762,396	4,059,252,370	3,540,934,335	3,882,649,700
Lake	5,825,547,259	5,983,710,275	5,147,956,726	5,652,404,753
McHenry	2,361,554,515	2,428,198,091	2,145,103,982	2,311,618,863
Will	6,391,767,547	6,441,351,885	5,544,923,495	6,126,014,309
District 1 Total	59,559,707,181	59,652,603,173	50,347,555,535	56,519,955,296
Illinois	108,064,947,692	107,607,081,026	93,995,423,654	103,222,484,124
District 1 %	55%	55%	54%	55%

Source: IDOT, 2020b

As illustrated in Figure 21, District 1 vehicle registrations totaled over five million for all vehicles. Passenger and B Truck registrations account for the majority, over four million, which is 48% of Illinois' total. While District 1 has the least number of TA trailer registrations – only 27% of the state – the remaining vehicles account for over 41% of statewide registrations.

Figure 21: District 1 Vehicle Registrations

	Passenger & B Truck	TA Trailer	Motorcycle	Fiscal Truck	Other	Total
Cook	1,732,802	20,237	38,808	69,778	275,663	2,137,288
DuPage	690,942	10,466	18,704	72,940	117,619	910,671
Kane	373,730	8,973	11,300	22,486	46,735	463,224
Lake	518,915	11,525	15,576	27,154	60,437	633,607
McHenry	241,166	9,928	11,587	18,061	37,598	318,340
Will	507,995	13,686	17,434	28,699	81,255	649,069
District 1 Total	4,065,550	74,815	113,409	239,118	619,307	5,112,199
Illinois	8,545,606	278,226	276,816	570,090	1,508,476	11,179,214
District 1 %	48%	27%	41%	42%	41%	46%

Source: ILSOS, 2021

Because District 1 accounts for a large proportion of Illinois' total travel and registrations, it can be expected to account for a larger proportion of Illinois' transportation revenues. Figure 22 calculates estimated revenue for District 1 from the motor fuel tax (MFT) and vehicle registrations.

Figure 22: Calculating Estimated Motor Fuel Tax and Vehicle Registration Revenue for District 1

Motor Fuel Tax		Vehicle Registrations	
District 1 AVMT	56,519,955,296	District 1 Total Registrations	5,112,199
Miles Per Gallon (national avg for all vehicles)	18.1	Illinois Total Registrations	11,179,214
Gallons (AVMT ÷ gallons)	3,122,649,464	District 1 %	46%
Gallons of Gasoline (73% total gallons)	2,279,534,109	Total State Vehicle Registration Revenue	\$2,144,218,284
Gallons of Special Fuels (27% of total gallons)	843,115,355	Total Estimated Revenue	\$980,540,364
Estimated Revenue from Gasoline (gallons x \$0.387)	\$882,179,700		
Estimated Revenue from Special Fuels (gallons x \$0.462)	\$389,519,294		
Total Estimated Revenue	\$1,271,698,994		
Total State MFT Revenue	\$2,381,062,186	Total State Veh Reg Revenue	\$2,144,218,284
District 1 % of State	53%	District 1 % of State	46%

Source: Author's calculations using IDOT, 2020b (AVMT); EIA, 2022 (MPG); IDOR, 2021b (gallons breakdown); IDOR, 2021c (fuel rates); IDOR, 2021a (total MFT revenue); ILSOS, 2021 (registrations); IL Comptroller, 2021b (veh reg revenues)

The MFT calculation uses AVMT and calculates estimated gallons of fuel purchased using an average miles per gallon (MPG). The MPG figure is the national average for all vehicles. While this is imperfect, as different vehicles can have drastically different fuel efficiencies – most notably passenger vehicles compared to large trucks – it is sufficient to provide a general estimate. Total gallons are then divided between gasoline and special fuels, using existing breakdown of gallons sold in the state. Those figures are then multiplied by their respective values for FY21 to calculate total revenue. In the end, it is

estimated that District 1 generates over \$1.2 billion in MFT revenue, accounting for 53% of total state MFT revenue.

The vehicle registrations calculation was more simplistic, only multiplying the District 1 percent of total vehicle registrations by total state vehicle registration revenue. While this is the most simplistic method to estimate District 1 revenue, after consideration of other methods, it was determined to be the most effective. An alternate method was considered that used the registration counts for each vehicle type multiplied by their appropriate fee to estimate revenue. However, vehicle registration fees vary widely for some classes of vehicles. For example, fiscal truck registrations range anywhere from \$154 to \$2,890, depending on the type and weight of each truck. Additionally, the “Other” category of vehicles shown in Figure 20 accounts for a large range of vehicles, from specialty plates to municipal vehicles or recreational vehicles. The appropriate breakdown of these vehicles for District 1 specifically is not known, therefore it would’ve required many assumptions. Finally, state vehicle registration revenue is reported in one line item that is assumed to take into account all registrations, plus replacement registrations, which are not reflected in the total registration counts. As such, even if registration revenue was calculated for each vehicle type, it would not account for any other fees reported, thus represent an incorrect value of estimated revenue for District 1.

In the end, it was decided that simply multiplying the District 1 percent of total vehicle registrations by the state’s total vehicle registration revenue would provide the best estimate. As such, it is estimated that District 1 accounts for 46% of total vehicle registration revenue, totaling \$980 million.

Figure 23 provides a final summary of the proportion District 1 accounts for in terms of population and travel statistics compared to highway programming and spending. While District 1 accounts for over 50% of MFT revenue and AVMT and over 66% of the population, highway construction programming and spending remains largely in the range of 30% to 40%.

Figure 23: Summary of Proportion of District 1 Population, Travel, Highway Programming, and Highway Construction Spending

District 1 Statistics	
Population	66%
Annual Vehicle Miles Traveled	55%
Vehicle Registrations	46%
Estimated MFT Revenue	53%
District 1 Highway Programming and Spending	
MYP Programming	35% - 43%
MYP Avg over 14 Years	40%
IDOT Letting	31% - 51%
IDOT Letting Avg over 13 Years	38%

Source: Summary of Figures 18, 19, 20, and 21



CONCLUSION

With the passage of the historic Rebuild Illinois capital plan in 2019, Illinois transportation funding has increased substantially. As such, it is important to ensure that these revenues are being used on transportation projects in a timely manner. This report summarized IDOT revenues and their distribution, estimated Rebuild Illinois revenues, and compared these to IDOT expenditures over recent years. While it is clear how some Rebuild Illinois revenues are being spent, some questions remain, as summarized below.

REVENUES

Fee increases from Rebuild Illinois resulted in an additional \$1.44 billion in FY20 and \$1.97 billion in FY21 for transportation funding across the state. This funding was made up of increases to the motor fuel tax (MFT), vehicle registration fees, and certificate of title fees. These revenues ultimately support state funding through the Road Fund and State Construction Account, transit funding through two new state funds, and a distribution to local governments statewide.

USE OF REBUILD ILLINOIS FUNDS

While IDOT expenditures on the whole reflect increased spending in FY20 and FY21, further analysis indicates less construction spending through the Road Fund than would be expected. Rebuild Illinois revenues are estimated to generate an additional \$340 million in FY20 and \$783 million in FY21 for the Road Fund. However, IDOT expenditures in FY20 are actually less than expenditures in FY19 and FY21 expenditures only showed an increase of \$65 million over FY19, the last year prior to the adoption of Rebuild Illinois. When considering Road Fund expenditures on the whole – including other agencies beyond IDOT and statutory transfers – FY21 expenditures are \$556 million more than FY19. However, the majority of this increase can be attributed to interfund borrowing in which the Road Fund loaned the General Revenue Fund \$400 million in FY21. Consequently, increased expenditures under the Road Fund largely cannot be attributed to increased construction spending because of Rebuild Illinois.

However, the State Construction Account fully uses revenues from Rebuild Illinois. Rebuild Illinois revenues are estimated to generate an additional \$530 million in FY20 and \$567 million in FY20 for the State Construction Account. IDOT expenditures in FY20 are \$611 million more compared to FY19 and FY21 expenditures are \$610 million more than FY19. This indicates that increased revenues from Rebuild Illinois were appropriately spent.

Transit fund expenditures do not match Rebuild Illinois revenues. Two new funds were created to support transit capital spending – the RTA Capital Improvement Fund and the Downstate Mass Transportation Capital Improvement Fund. Both funds receive funding from the increase to the motor fuel tax. Despite these revenues being available, neither fund had expenditures in FY20 and only the RTA Capital Improvement Fund showed \$63 million in expenditures in FY21. This is significantly below the estimated \$213 million that should be available in FY21. While this indicates Rebuild Illinois revenues are not being appropriately spent in a timely manner, this could partially be due to administrative delays or requirements from local transit agencies. Regardless, it is worth exploring more why this funding has not been spent or transferred to eligible transit agencies.

Bond funding has increased since Rebuild Illinois, however a significant amount of funding remains left to be spent. Four bond funds – Transportation Bond Series A, B, and D and the Multimodal Transportation Fund – support transportation projects across Illinois. Rebuild Illinois increased bonding

authority for all four of these bond funds, however only Series A and the Multimodal Transportation Fund can be attributed to Rebuild Illinois projects due to how funding was appropriated. For Transportation Bond Series A, “released” funds – indicating funding available to be spent, but not reflected in expended dollars – totaled 9% and 17% of total appropriated funds for FY20 and FY21, respectively. The largest increase in expenditures was seen in grants to local governments under Transportation Bond Series A – totaling \$1 billion between FY20 and FY21 – which is distributed to counties, municipalities, and townships statewide. Additionally, the newly created Multimodal Transportation Bond Fund has “released” funds totaling over \$1.5 billion for FY20 and \$1.8 billion for FY21, 34% and 40% of total appropriated dollars for each year, respectively. Overall, this indicates that while some Rebuild Illinois projects have begun, there is still a significant amount of funding that has yet to be released.

PROJECT SPENDING

IDOT multi-year programs (MYPs) are analyzed to understand project specific programmed funding. MYP total programmed funding ranges from a low of \$8.5 billion for FY16-21 to a high of \$21.7 billion for FY20-25, in constant 2021 dollars. MYP funding more than doubled between FY19 and FY20 due to the passage of Rebuild Illinois. This made state funding account for 58% of total MYP programming that year, up from only 12% in FY19.

IDOT project letting data provides IDOT highway construction expenditures by year, which totaled between \$1.3 billion and \$3.2 billion annually from 2009 through 2021, in constant 2021 dollars. 2010 had the greatest level of spending, with 2009 and 2020 the next highest at \$2.7 billion and \$2.3 billion, respectively.

Annual Illinois Tollway capital program expenditures totaled between \$164 million and \$1.7 billion annually from 2011 through 2021, in constant 2021 dollars. 2015 had the highest level of investment.

IDOT’s District 1 – including Cook, DuPage, Kane, McHenry, and Will Counties – accounts for the largest percentage of highway construction programming and spending in Illinois. District 1 projects summarized in the MYP account for between 35% and 43% of total IDOT programming each year, averaging 40% for FY09-12 to FY22-27. District 1 comprises between 31% to 51% of total construction spending statewide when analyzing IDOT letting data, averaging 38% for 2009 to 2021.

A discrepancy in MYP funding was discovered. The MYP analysis was performed by manually inputting project totals into a spreadsheet to understand district-by-district programming. In doing so, it was discovered that the total value of all projects listed in each MYP does not match the MYP total investment referenced in the introduction section of each document. In all but one year, the total reported in the summary text is larger than the total of all projects listed in the same document. Since the FY17-22 MYP, the discrepancies are all around or greater than \$1 billion, with FY20-25 greater than \$2 billion. While some inconsistencies can be expected, consistent differences over \$1 billion are substantial and worth exploring.

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APPENDICES

APPENDIX A

Appendix A details the process used to examine IDOT expenditures. Six specific funds are analyzed: the Road Fund, State Construction Account, Transportation Bond Series A, Transportation Bond Series B, Transportation Bond Series D, and the Multimodal Transportation Bond.

The following tables show total expenditures for each fund, then line items under expenditures of the Department of Transportation, and finally analyze expenditures within each of those line items that account for highway construction funding.

FOR EXAMPLE: under the Road Fund, the first table shows all expenditures by state agency from the Road Fund. The second table shows all expenditures under the Department of Transportation. The next five tables show the details of expenditures under the five highlighted line items. It is within these final five tables that highway construction expenditures can be identified, which are shown in blue text.

This pattern holds true for all subsequent fund analyses. It should be noted that while not all line items under the Department of Transportation are expanded upon and shown below, each one was reviewed to determine if highway construction costs were present. Only line items that included expenditures related to Highway Construction are shown below.

Red Text: indicates that line item is expanded on in additional tables below. Follow the “Code” number.

Blue Text: indicates what the author identified as Highway Construction Spending and is included in the Highway Construction totals shown in the report.

Purple Text: indicates a Grant to Local Government and is included in the Grants to Local Government totals shown in the report.

Orange Text: indicates a Transportation Grant and is included in the Transportation Grant totals shown in the report.

ROAD FUND EXPENDITURES

	ROAD FUND					
	Code	Agency	FY18	FY19	FY20	FY21
Expenditures by State Agency	494	TRANSPORTATION	\$2,391,724,164	\$2,338,690,507	\$2,132,244,981	\$2,404,160,861
	799	STATUTORY TRANSFERS	\$606,798,344	\$694,679,316	\$786,240,337	\$1,135,106,679
	416	CENTRAL MANAGEMENT	\$124,992,000	\$117,960,000	\$161,533,300	\$171,508,400
	350	SECRETARY OF STATE	\$1,316,324	\$1,755,034	\$1,656,471	\$1,885,972
	510	EXECUTIVE ETHICS COMMISSION				\$732,455
	360	COMPTROLLER	\$357,583	\$237,292	\$309,296	\$309,908
	528	COURT OF CLAIMS	\$12,300	\$1,500	\$235,685	\$28,485
	427	EMPLOYMENT SECURITY	\$3,938,792	\$4,000,000	\$4,000,000	\$0
		TOTAL	\$3,129,139,507	\$3,157,323,649	\$3,086,220,070	\$3,713,732,761
Expenditures Under Department of Transportation (Code 494)	TRANSPORTATION DETAIL					
	Code	Object of Expenditure	FY18	FY19	FY20	FY21
	7900	HIGHWAY/WTRWY CONSTRUC-LUMP SUM	\$1,255,641,293	\$1,114,267,599	\$927,488,265	\$1,161,996,156
	1120	REGULAR POSITIONS	\$383,168,224	\$385,753,350	\$391,514,649	\$401,030,841
	1161	STATE EMPLOYEE RETIREMENT	\$206,420,367	\$211,933,295	\$227,247,159	\$236,527,991
	1900	LUMP SUMS AND OTHER PURPOSES	\$78,911,445	\$105,402,652	\$102,025,635	\$115,359,008
	1200	CONTRACTUAL SERVICES	\$88,272,722	\$88,580,486	\$89,343,640	\$85,477,270
	4491	SHARED REVENUE PAYMENTS	\$35,814,300	\$35,814,300	\$35,814,300	\$60,168,100
	4900	AWARDS & GRANTS - LUMP SUM	\$64,740,987	\$60,723,095	\$70,493,437	\$59,256,683
	1500	EQUIPMENT	\$51,133,021	\$73,902,447	\$31,352,395	\$52,090,369
	1800	OPERATION OF AUTO EQUIPMENT	\$46,621,165	\$50,655,491	\$47,714,561	\$47,350,323
	1300	COMMODITIES	\$22,269,054	\$38,904,832	\$49,819,685	\$42,170,802
	1170	SOC SEC/MEDICARE CONTRIBUTIONS	\$31,463,496	\$31,682,041	\$31,810,297	\$32,800,755
	1130	EXTRA HELP	\$29,744,281	\$29,568,829	\$24,517,810	\$28,258,080
	6900	PERMANENT IMPROVEMENT-LUMP SUM	\$14,073,720	\$30,874,432	\$22,281,252	\$23,724,820
	1600	ELECTRONIC DATA PROCESSING	\$15,322,924	\$20,749,762	\$23,692,017	\$17,881,218
	4472	TRANSPORTATION GRANTS	\$29,473,856	\$31,619,961	\$30,086,203	\$16,040,078
	1700	TELECOMMUNICATION	\$8,921,927	\$9,936,673	\$13,200,191	\$14,424,096
	7700	HIGHWAY AND WATERWAY CONSTRUCT	\$22,588,719	\$12,007,808	\$7,946,948	\$3,545,073
	4400	AWARDS AND GRANTS	\$3,747,000	\$3,747,000	\$4,072,700	\$3,499,737
	4429	TORT CLAIMS	\$1,475,542	\$496,356	\$417,703	\$1,770,657
	1290	TRAVEL	\$1,579,501	\$1,447,207	\$1,129,951	\$424,782
	1302	PRINTING	\$316,130	\$610,938	\$275,180	\$356,406
	9939	REFUNDS, N.E.C.	\$24,489	\$11,954	\$1,002	\$7,618
		TOTAL	\$2,391,724,164	\$2,338,690,507	\$2,132,244,981	\$2,404,160,861
Expenditures Under Hghwy/Wtrwy Construct-Lump Sum (Code 7900)	HIGHWAY/WTRWY CONSTRUC-LUMP SUM DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	7721	CONSTRUCTION/IMPROVEMENT HGHWY	\$879,850,144	\$730,630,605	\$633,753,185	\$835,352,013
	7728	ARCHIT/ENGINEERING FEES-HGHWY	\$157,902,459	\$177,941,097	\$159,173,674	\$144,812,662
	7725	REPAIR AND MAINTENANCE-HGHWY	\$157,050,110	\$142,195,976	\$79,256,971	\$119,848,458
	7743	ARCHIT/ENGINR/PROF SERV-RR	\$20,002,852	\$30,014,508	\$25,235,227	\$27,858,518
	1248	BUILDING & GROUND MAINTENANCE	\$8,363,208	\$8,628,555	\$9,485,943	\$10,042,885
	7741	CONSTRUCT/IMPROVEMENT RAILROAD	\$4,033,569	\$4,509,811	\$5,432,944	\$5,736,296
	1289	CONTRACTUAL SERVICES, N.E.C.	\$5,148,968	\$4,671,587	\$4,772,600	\$4,773,072
	7711	LAND/RIGHTS OF WAY HIGHWAY	\$11,868,559	\$3,616,306	\$1,499,290	\$4,390,313
	1223	REPAIR & MAINT, REAL PROPERTY	\$1,557,607	\$1,969,177	\$1,444,076	\$1,946,814
	1721	RENTAL, TELEPHONE SERV & EQUIP	\$1,296,848	\$1,499,486	\$1,552,620	\$1,618,774
	1245	PROFESSIONAL/ARTISTIC SERV NEC	\$1,853,007	\$1,162,000	\$851,595	\$1,258,929
	4470	GRANTS TO LOC GOVERNMENTS, NEC	\$826,000	\$1,925,262	\$432,749	\$1,096,579
	1230	IN-HOUSE REPAIR & MAINTENANCE	\$764,142	\$690,769	\$565,412	\$906,954
	1540	MACHINE IMPLEMENTS/MAJR TOOLS	\$665,081	\$681,814	\$791,331	\$560,539
	1599	EQUIPMENT, N.E.C.	\$160,493	\$458,171	\$193,049	\$558,732
	1392	FORAGE FARM & GARDEN SUPPLIES	\$345,166	\$635,474	\$673,307	\$484,020
	1242	AUDITING & MANAGEMENT SERVICE	\$1,000		\$500	\$181,503
	1991	INTEREST-PROMPT PAYMENT CY	\$10,007	\$20,749	\$24,875	\$102,731
	6625	REMODELING AND RENOVATION	\$2,656,772	\$1,628,702	\$796,177	\$77,579
	1224	REPAIR & MAINT, MACHINERY	\$6,156	\$11,148	\$26,853	\$77,144
	7713	LAND RELOCATION COSTS-HGHWY	\$56,378		\$244,158	\$64,669
	1284	COMPUTER SOFTWARE	\$24,900	\$132,130	\$82,922	\$60,991
	1550	SCIENTIFIC INSTRUMENTS		\$268,749	\$215,059	\$49,885
	1225	REPAIR & MAINT OF EDP EQUIP		\$2,378	\$2,933	\$27,238
	1722	RENTAL, DATA COMMUNICATION SERV	\$1,555	\$1,879	\$27,896	\$26,792
	1279	EMPLOYEE TUITION AND FEES				\$24,475
	4480	GRANTS TO NON-PROFIT ORGS				\$17,421
	1293	IN-STATE TRAVEL, VENDORS	\$6,933	\$5,277	\$10,639	\$10,959
	1515	EDP EQUIPMENT	\$48,121	\$100,501	\$2,491	\$8,242
	1291	IN-STATE TRAVEL, EMPLOYEE REIMB	\$4,224	\$6,578	\$18,750	\$4,960
	1277	ASSOCIATION DUES	\$4,194	\$4,897	\$2,528	\$3,645
	1398	EQUIPMENT N.E.C. NOT OVER \$100			\$2,095	\$2,906

Expenditures Under Hghwy/Wtrwy Construct-Lump Sum (Code 7900)	1239	RENTAL, N.E.C.	\$53,394	\$25,417	\$103,770	\$1,950
	1399	COMMODITIES, N.E.C.	\$16,971	\$19,027	\$23,245	\$1,585
	1395	SMALL TOOLS NOT EXCEEDING \$100	\$1,066	\$663	\$50	\$1,531
	7710	ATTORNEY FEES	\$317,338	\$82,445	\$8,663	\$1,500
	6628	ARCHITECTURAL/ENGINEERING FEES	\$187,679	\$72,112	\$27,367	\$1,118
	1202	CONTRACT REIMBURSE TO EMPLOYEE		\$269	\$2,921	\$622
	1234	RENTAL, MACHINERY & MECH EQUIP	\$5,660	\$11,619	\$150	\$482
	1274	REG/CONF EXP, VENDOR PAYMENTS	\$21,625	\$34,393	\$54,784	\$299
	7712	LAND,,APPRAISAL HGHWY	\$234,185	\$96,408	\$51,397	\$292
	1266	COURT REPORTING & FILING SERV				\$77
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
	6621	STRUCTURE ACQUISITION/CONS'T		\$403,511	\$462,800	
	1236	FACILITIES MGT REVOL FUND PAY			\$106,313	
	1229	REPAIR AND MAINTENANCE, N.E.C.		\$131	\$28,674	
	1350	MEDICAL & LABORATORY SUPPLIES			\$27,888	
	1237	RENTAL, FILM/AUDIO/VISUAL AIDS	\$8,389	\$13,848	\$5,367	
	1292	OUT-OF-STATE TRAVEL, EMPLOYEES		\$6,617	\$5,180	
	1294	OUT-OF-STATE TRAVEL,VENDORS			\$3,428	
	1304	OFFICE AND LIBRARY SUPPLIES	\$146	\$2,601	\$1,883	
	1560	LIBRARY BOOKS		\$1,990	\$1,360	
	1687	EDP EQUIPMENT	\$12,340		\$1,332	
	1370	WEARING APPAREL		\$494	\$945	
	1276	REGISTRATION FEES/CONF EXPENSE			\$400	
	1391	HOUSEHOLD & CLEANING SUPPLIES		\$85	\$151	
	1273	ADVERTISING		\$10,000	\$75	
	1510	OFFICE FURNITURE AND EQUIPMENT		\$23,030	-\$1,725	
	1799	TELECOMMUNICATION SERVICES,NEC		\$19,153		
	1233	RENTAL, REAL PROPERTY		\$11,297		
	1729	RENTAL,OTHER COMMUNICATION SRV		\$3,244		
	1360	FOOD SUPPLIES		\$22		
	9939	REFUNDS, N.E.C.	\$31,558	\$15,636		
	1308	EDUC & INSTRUCTIONAL SUPPLIES	\$224,694			
	6660	UTILITIES	\$16,342			
	1286	TRAVEL - NON/STATE EMPLOYEES	\$1,453			
		TOTAL	\$1,255,641,293	\$1,114,267,599	\$927,488,265	\$1,161,996,156

LUMP SUMS AND OTHER PURPOSES DETAIL						
	Code	Object	FY18	FY19	FY20	FY21
Expenditures Under Lump Sums and Other Purposes (Code 1900)	4472	TRANSPORTATION GRANTS	\$17,031,825	\$26,746,626	\$26,828,272	\$35,783,574
	1245	PROFESSIONAL/ARTISTIC SERV NEC	\$11,362,893	\$14,433,645	\$9,507,928	\$15,084,256
	7725	REPAIR AND MAINTENANCE-HGHWY	\$2,696,803	\$11,178,072	\$13,446,614	\$13,859,074
	1242	AUDITING & MANAGEMENT SERVICE	\$10,062,717	\$11,334,704	\$10,094,013	\$12,490,286
	1120	REGULAR POSITIONS	\$9,734,271	\$9,704,828	\$7,535,591	\$8,872,356
	1273	ADVERTISING	\$2,209,440	\$6,529,233	\$4,915,273	\$4,946,518
	1161	STATE EMPLOYEE RETIREMENT	\$4,931,034	\$5,011,677	\$4,093,194	\$4,866,541
	1223	REPAIR & MAINT, REAL PROPERTY	\$7,007,661	\$5,742,216	\$5,225,243	\$3,773,293
	1710	REPAIR/MAINT,TELEPHONE & OTHER	\$1,979,172	\$2,040,127	\$2,040,302	\$2,816,160
	7721	CONSTRUCTION/IMPROVEMENT HGHWY	\$5,191,852	\$2,983,987	\$2,940,067	\$2,077,360
	1750	TELEPHONE/COMMUNICATION EQUIP	\$10,064		\$877,845	\$1,956,366
	1799	TELECOMMUNICATION SERVICES,NEC	\$740,214	\$1,150,148	\$2,789,797	\$1,258,471
	1284	COMPUTER SOFTWARE	\$515,429	\$917,783	\$1,329,957	\$1,159,145
	1893	REPAIR AND MAINTENANCE AUTOS	\$525,522	\$529,086	\$510,781	\$673,195
	1540	MACHINE IMPLEMENTS/MAJR TOOLS	\$1,474	\$25,542	\$922,813	\$601,296
	1522	OTHER MOTOR VEHICLES	\$124,022	\$380,373	\$64,629	\$581,132
	1599	EQUIPMENT, N.E.C.	\$508,222	\$948,244	\$561,793	\$563,269
	1277	ASSOCIATION DUES	\$522,708	\$844,101	\$369,953	\$510,948
	1252	ELECTRICITY	\$358,072	\$586,957	\$418,906	\$508,193
	1550	SCIENTIFIC INSTRUMENTS	\$94,138	\$20,386	\$327,386	\$483,897
	1222	REPAIR & MAINTAIN OF AIRCRAFT				\$305,655
	6627	ASBESTOS ABATEMENT COST	\$226,875	\$508,843	\$1,860,964	\$299,488
	1510	OFFICE FURNITURE AND EQUIPMENT	\$2,719	\$2,676	\$6,651	\$294,688
	1896	GASOLINE, OIL AND ANTIFREEZE	\$262,580	\$275,998	\$186,675	\$261,502
	1730	PARTS/SUPPLIES,TELEPHONE EQUIP	\$509,873	\$705,637	\$2,717,124	\$169,727
	1289	CONTRACTUAL SERVICES, N.E.C.	\$821,923	\$36,682	\$376,852	\$160,078
	1170	SOC SEC/MEDICARE CONTRIBUTIONS	\$211,374	\$213,503	\$122,717	\$142,122
	1399	COMMODITIES, N.E.C.	\$20,611	\$33,263	\$17,062	\$131,089
	1145	CONTRACTUAL PAYROLL EMPLOYEES	\$112,260	\$106,793	\$100,576	\$108,943
	1224	REPAIR & MAINT,MACHINERY	\$18,385	\$632,684	\$38,337	\$97,225
	1293	IN-STATE TRAVEL, VENDORS	\$56,217	\$48,740	\$32,763	\$78,417
	1722	RENTAL,DATA COMMUNICATION SERV	\$23,604	\$49,955	\$55,871	\$51,906
	1350	MEDICAL & LABORATORY SUPPLIES			\$27	\$46,231
	1230	IN-HOUSE REPAIR & MAINTENANCE	\$122,248	\$399,357	\$61,397	\$44,377
	1991	INTEREST-PROMPT PAYMENT CY	\$256	\$4,235	\$9,444	\$39,749
	1291	IN-STATE TRAVEL,EMPLOYEE REIMB	\$51,769	\$66,803	\$30,777	\$32,871
	1521	PASSENGER AUTOMOBILES	\$9,600		\$19,800	\$32,848
	1515	EDP EQUIPMENT	\$389,791	\$79,589	\$7,352	\$29,023
	1275	SUBSCRIPTION/INFORMATION SERV	\$13,181	\$22,262	\$74,641	\$26,898
	1231	RENTAL, OFFICE EQUIPMENT	\$19,045	\$23,200	\$23,261	\$20,781
	1302	PRINTING	\$85,191	\$92,650	\$343,067	\$19,964
	1398	EQUIPMENT N.E.C. NOT OVER \$100	\$15,543	\$11,983	\$15,845	\$16,378
	1229	REPAIR AND MAINTENANCE, N.E.C.	\$11,363	\$73,102	\$172,400	\$13,036
	1729	RENTAL,OTHER COMMUNICATION SRV	\$9,648	\$3,825	\$127,800	\$11,504
	1370	WEARING APPAREL	\$26,673	\$35,068	\$9,706	\$8,769
	1721	RENTAL, TELEPHONE SERV & EQUIP	\$48,042	\$25,700	\$2,814	\$8,483

Expenditures Under Lump Sums and Other Purposes (Code 1900)	1175	STATE MEDICARE CONTRB CONTR PY	\$8,588	\$8,170	\$7,694	\$8,334
	1391	HOUSEHOLD & CLEANING SUPPLIES	\$144	\$1,140	\$1,896	\$6,284
	1395	SMALL TOOLS NOT EXCEEDING \$100	\$1,634	\$7,065	\$6,611	\$5,253
	1279	EMPLOYEE TUITION AND FEES	\$2,245			\$3,933
	6620	STRUCTURES DEMOLITION/REMOVAL			\$8,203	\$2,872
	1239	RENTAL, N.E.C.	\$19,585	\$10,080	\$27,623	\$2,768
	1276	REGISTRATION FEES/CONF EXPENSE	\$175	\$10,529	\$2,834	\$2,585
	1274	REG/CONF EXP, VENDOR PAYMENTS	\$62,855	\$10,290	\$28,340	\$2,353
	1129	STATE PAID RETIREMENT CONTRIB	\$281	\$782	\$1,067	\$2,232
	1264	EXPENSE REIMBURSE CP EMPLOYEES		\$1,032	\$1,441	\$1,716
	1248	BUILDING & GROUND MAINTENANCE	\$44	\$350	\$1,005	\$1,453
	1394	OFFICE EQUIP LESS THAN \$100	\$144	\$246		\$1,193
	1304	OFFICE AND LIBRARY SUPPLIES	\$2,491	\$6,193	\$6,378	\$875
	1202	CONTRACT REIMBURSE TO EMPLOYEE	\$1,480	\$861	\$560	\$561
	1894	PARTS AND FITTINGS, AUTOS	\$14,880	\$3,340	\$3,812	\$258
	1397	CLEANING EQUIP, NOT OVER \$100		\$57	\$184	\$177
	1308	EDUC & INSTRUCTIONAL SUPPLIES	\$10,531	\$19,072	\$4,346	\$125
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
	6628	ARCHITECTURAL/ENGINEERING FEES			\$609,290	
	1292	OUT-OF-STATE TRAVEL, EMPLOYEES	\$56,574	\$87,167	\$39,961	
	1234	RENTAL, MACHINERY & MECH EQUIP			\$31,900	
	1225	REPAIR & MAINT OF EDP EQUIP			\$10,806	
	1286	TRAVEL - NON/STATE EMPLOYEES	\$430	\$2,090	\$8,417	
	1898	AUTOMOTIVE SERVICES, NEC			\$5,379	
	1237	RENTAL, FILM/AUDIO/VISUAL AIDS	\$6,845		\$1,254	
	1233	RENTAL, REAL PROPERTY			\$1,114	
	4453	REIMBUR TO GOVERNMENTAL UNITS		\$656,536		
	1128	BONUS PAYMENTS	\$31,000	\$12,488		
	1899	AUTOMOTIVE EXPENSE, N.E.C.	\$374	\$2,931		
	1295	TRAVEL, MILEAGE REIMBURSEMENTS	\$5,044	\$1,239		
	1294	OUT-OF-STATE TRAVEL,VENDORS		\$418		
	1205	FREIGHT, EXPRESS AND DRAYAGE	\$2,930	\$291		
	1687	EDP EQUIPMENT	\$5,820			
	1272	NON-EMPLOYEE TRAVEL-VENDOR PMT	\$1,049			
		TOTAL	\$78,911,445	\$105,402,652	\$102,024,392	\$115,360,052

Expenditures Under Awards and Grants Lump Sum (Code 4900)	AWARDS AND GRANTS LUMP SUM DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	1245	PROFESSIONAL/ARTISTIC SERV NEC	\$48,134,114	\$43,523,553	\$43,417,471	\$24,716,661
	4472	TRANSPORTATION GRANTS	\$5,020,382	\$5,680,232	\$12,023,009	\$16,378,353
	7741	CONSTRUCT/IMPROVEMENT RAILROAD			\$830,194	\$14,428,658
	4453	REIMBUR TO GOVERNMENTAL UNITS	\$7,655,432	\$7,880,631	\$8,016,990	\$7,468,330
	4480	GRANTS TO NON-PROFIT ORGS	\$1,710,265	\$1,961,798	\$1,907,555	\$2,310,861
	7743	ARCHIT/ENGINR/PROF SERV-RR	\$346,542		\$722,229	\$884,726
	4429	TORT CLAIMS	\$623,245	\$732,650	\$915,913	\$413,810
	7735	REPAIR & MAINTENACE-AERONAUTIC	\$46,196	\$363,164	\$790,423	\$387,013
	4487	COMBINED SETTLEMENT/ATTORNEY	\$869,193	\$406,450	\$1,546,586	\$364,950
	7734	CONSTRCTION/IMPROVE AERONAUTIC	\$75,225	\$174,617	\$322,049	\$275,059
	4443	TAXABLE GRANTS PMNTS TO RECIP				\$22,753
	1993	INTERFUND CASH TRANSFERS	\$259,501			\$309
	1991	INTEREST-PROMPT PAYMENT CY			\$1,021	
	1994	INTEREST PENALTY	\$892			
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
			\$64,740,987	\$60,723,095	\$70,493,437	\$67,651,483

Expenditures Under Transportation Grants (Code 4472)	TRANSPORTATION GRANTS DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	4472	TRANSPORTATION GRANTS	\$29,473,856	\$31,619,961	\$30,086,203	\$16,040,078
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0

Expenditures Under Highway and Waterway Construct (Code 7700)	HIGHWAY AND WATERWAY CONSTRUCT DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	7721	CONSTRUCTION/IMPROVEMENT HGHWY	\$10,722,505	\$5,828,847	\$3,788,176	\$2,149,401
	7728	ARCHIT/ENGINEERING FEES-HGHWY	\$2,419,759	\$2,499,453	\$2,402,495	\$898,583
	7725	REPAIR AND MAINTENANCE-HGHWY	\$9,389,988	\$2,558,733	\$1,630,249	\$461,764
	7711	LAND/RIGHTS OF WAY HIGHWAY	\$7,740	\$1,096,671	\$91,641	\$34,401
	7741	CONSTRUCT/IMPROVEMENT RAILROAD	\$48,727	\$24,103	\$34,387	
	1991	INTEREST-PROMPT PAYMENT CY				\$924
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
		TOTAL	\$22,588,719	\$12,007,808	\$7,946,948	\$3,545,073

STATE CONSTRUCTION ACCOUNT EXPENDITURES

Expenditures by State Agency	STATE CONSTRUCTION ACCOUNT					
	Code	Agency	FY18	FY19	FY20	FY21
	494	TRANSPORTATION	\$557,445,483	\$628,850,202	\$1,239,721,917	\$1,238,338,632
	799	STATUTORY TRANSFERS	\$27,323	\$270,106,236	\$250,033,539	\$129,461
		TOTAL	\$557,472,806	\$898,956,438	\$1,489,755,456	\$1,238,468,093



Expenditures Under Dept. of Transportation (Code 494)	TRANSPORTATION DETAIL					
	Code	Object of Expenditure	FY18	FY19	FY20	FY21
	7700	HIGHWAY AND WATERWAY CONSTRUCT	\$557,445,483	\$628,850,202	\$1,239,721,917	\$1,238,338,632



Expenditures Under Highway and Waterway Construct (Code 7700)	HIGHWAY AND WATERWAY CONSTRUCT DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	7721	CONSTRUCTION/IMPROVEMENT HGHWY	\$440,660,109	\$514,642,614	\$958,466,872	\$995,716,913
	7725	REPAIR AND MAINTENANCE-HGHWY	\$23,574,796	\$48,214,951	\$183,717,038	\$112,461,602
	7728	ARCHIT/ENGINEERING FEES-HGHWY	\$57,786,705	\$44,598,839	\$70,759,594	\$110,556,164
	7711	LAND/RIGHTS OF WAY HIGHWAY	\$19,846,041	\$11,565,846	\$18,792,246	\$12,310,965
	7712	LAND,,APPRAISAL HGHWY	\$5,294,785	\$6,247,297	\$5,209,345	\$4,843,862
	7710	ATTORNEY FEES	\$3,440,140	\$3,024,979	\$2,527,993	\$2,081,755
	7713	LAND RELOCATION COSTS-HGHWY	\$6,838,031	\$547,372	\$238,409	\$349,616
	1991	INTEREST-PROMPT PAYMENT CY	\$4,876	\$8,304	\$10,421	\$17,755
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
		TOTAL	\$557,445,483	\$628,850,202	\$1,239,721,917	\$1,238,338,632

TRANSPORTATION BOND, SERIES A EXPENDITURES

Expenditures by State Agency	TRANSPORTATION BOND, SERIES A					
	Code	Agency	FY18	FY19	FY20	FY21
	494	TRANSPORTATION	\$25,635,020	\$297,523	\$250,271,760	\$790,168,282

Expenditures Under Department of Transportation (Code 494)	TRANSPORTATION DETAIL					
	Code	Object of Expenditure	FY18	FY19	FY20	FY21
	4900	AWARDS & GRANTS - LUMP SUM			\$250,000,000	\$750,000,000
	7700	HIGHWAY AND WATERWAY CONSTRUCT	\$25,635,020	\$297,523	\$271,760	\$40,168,282
	4400	AWARDS AND GRANTS				\$0
		TOTAL	\$25,635,020	\$297,523	\$250,271,760	\$790,168,282

Expenditures Under Awards & Grants Lump Sum (Code 4900)	AWARDS & GRANTS - LUMP SUM DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	4470	GRANTS TO LOC GOVERNMENTS, NEC			\$250,000,000	\$750,000,000

Expenditures Under Highway and Waterway Construct (Code 7700)	HIGHWAY AND WATERWAY CONSTRUCT DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	7721	CONSTRUCTION/IMPROVEMENT HGHWY	\$21,251,901	\$169,753	\$141,838	\$40,168,282
	7728	ARCHIT/ENGINEERING FEES-HGHWY	\$4,368,709	\$127,622	\$129,922	
	7712	LAND,, APPRAISAL HGHWY	\$14,410	\$149		
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
		TOTAL	\$25,635,020	\$297,523	\$271,760	\$40,168,282

TRANSPORTATION BOND, SERIES B EXPENDITURES

Expenditures by State Agency	TRANSPORTATION BOND, SERIES B					
	Code	Agency	FY18	FY19	FY20	FY21
	494	TRANSPORTATION	\$224,442,390	\$143,542,945	\$110,956,742	\$54,040,052
	799	STATUTORY TRANSFERS	\$0	\$0	\$315,000	\$0
		TOTAL	\$224,442,390	\$143,542,945	\$111,271,742	\$54,040,052
Expenditures Under Department of Transportation (Code 494)	TRANSPORTATION DETAIL					
	Code	Object of Expenditure	FY18	FY19	FY20	FY21
	4900	AWARDS & GRANTS - LUMP SUM	\$211,212,016	\$132,061,911	\$105,062,334	\$47,673,234
	7900	HGHWY/WTRWY CONSTRUC-LUMP SUM	\$9,234,900	\$8,086,905	\$3,162,176	\$4,327,131
	7700	HIGHWAY AND WATERWAY CONSTRUCT	\$3,534,447	\$2,420,773	\$2,631,813	\$1,986,509
	4472	TRANSPORTATION GRANTS	\$461,027	\$973,355	\$100,419	\$53,179
		TOTAL	\$224,442,390	\$143,542,945	\$110,956,742	\$54,040,052
Expenditures Under Awards & Grants Lump Sum (Code 4900)	AWARDS & GRANTS - LUMP SUM DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	4472	TRANSPORTATION GRANTS	\$201,277,156	\$127,463,288	\$62,128,686	\$27,931,491
	1522	OTHER MOTOR VEHICLES			\$5,790,846	\$10,872,458
	7743	ARCHIT/ENGINR/PROF SERV-RR	\$2,177,989	\$983,022	\$5,377,415	\$4,738,801
	7741	CONSTRUCT/IMPROVEMENT RAILROAD	\$6,673,950	\$1,161,312	\$27,425,610	\$2,578,938
	7735	REPAIR & MAINTENACE-AERONAUTIC	\$487,268	\$1,811,350	\$3,557,651	\$1,189,549
	7734	CONSTRCTION/IMPROVE AERONAUTIC	\$574,417	\$376,591	\$782,124	\$224,082
	7728	ARCHIT/ENGINEERING FEES-HGHWY		\$261,585		\$137,916
	1993	INTERFUND CASH TRANSFERS	\$20,954	\$4,764		
	1991	INTEREST-PROMPT PAYMENT CY	\$282			
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
		TOTAL	\$211,212,016	\$132,061,911	\$105,062,334	\$47,673,234
Expenditures Under Hghwy/Wtrwy Construct Lump Sum (Code 7900)	HGHWY/WTRWY CONSTRUC-LUMP SUM DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	7741	CONSTRUCT/IMPROVEMENT RAILROAD	\$1,712,766	\$4,753,725	\$772,469	\$3,646,686
	7743	ARCHIT/ENGINR/PROF SERV-RR	\$2,258,177	\$2,759,654	\$1,932,119	\$595,306
	7728	ARCHIT/ENGINEERING FEES-HGHWY	\$1,513,796	\$407,535	\$177,766	\$85,139
	7721	CONSTRUCTION/IMPROVEMENT HGHWY	\$3,557,409	\$153,182	\$236,706	
	7712	LAND,,APPRAISAL HGHWY	\$39,376	\$3,091	\$40,242	
	7711	LAND/RIGHTS OF WAY HIGHWAY	\$128,863			
	7710	ATTORNEY FEES	\$24,512	\$9,718	\$2,874	
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
		TOTAL	\$9,234,900	\$8,086,905	\$3,162,176	\$4,327,131
Expenditures Under Highway and Waterway Construct (Code 7700)	HIGHWAY AND WATERWAY CONSTRUCT DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	7732	LAND,APPRAISAL AERONAUTIC	\$1,928,483	\$2,356,803	\$2,631,757	\$1,986,509
	7733	LAND RELOCATE COSTS-AERONAUTIC	\$211,241	\$58,970		
	7731	LAND/RIGHTS OF WAY AERONAUTICS	\$1,325,000			
	7710	ATTORNEY FEES	\$69,723	\$5,000		
	1991	INTEREST-PROMPT PAYMENT CY			\$56	
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
		TOTAL	\$3,534,447	\$2,420,773	\$2,631,813	\$1,986,509
Expenditures Under Transportation Grants (Code 4472)	TRANSPORTATION GRANTS DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	4472	TRANSPORTATION GRANTS	\$461,027	\$973,355	\$100,419	\$53,179
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
		TOTAL	\$461,027	\$973,355	\$100,419	\$53,179

TRANSPORTATION BOND, SERIES D EXPENDITURES

Expenditures by State Agency	TRANSPORTATION BOND, SERIES D					
	Code	Agency	FY18	FY19	FY20	FY21
	494	TRANSPORTATION	\$38,907,213	\$153,683,649	\$171,593,609	\$139,863,459
	528	COURT OF CLAIMS			\$377,962	
		TOTAL	\$38,907,213	\$153,683,649	\$171,971,571	\$139,863,459



Expenditures Under Dept. of Transportation (Code 494)	TRANSPORTATION DETAIL					
	Code	Object of Expenditure	FY18	FY19	FY20	FY21
	7700	HIGHWAY AND WATERWAY CONSTRUCT	\$38,907,213	\$153,683,649	\$171,593,609	\$139,863,459



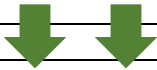
Expenditures Under Highway and Waterway Construct (Code 7700)	HIGHWAY AND WATERWAY CONSTRUCT DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	7721	CONSTRUCTION/IMPROVEMENT HGHWY	\$16,565,860	\$137,527,960	\$155,245,815	\$133,323,708
	7728	ARCHIT/ENGINEERING FEES-HGHWY	\$18,246,891	\$14,496,536	\$10,030,277	\$5,669,507
	7711	LAND/RIGHTS OF WAY HIGHWAY	\$2,534,351	\$668,914	\$1,039,428	\$475,666
	7725	REPAIR AND MAINTENANCE-HGHWY	\$8,619	\$570,289	\$5,089,342	\$236,629
	7712	LAND,,APPRAISAL HGHWY	\$301,279	\$79,010	\$46,170	\$116,830
	7713	LAND RELOCATION COSTS-HGHWY	\$3,591			
	7710	ATTORNEY FEES	\$1,245,608	\$330,940	\$142,461	\$40,848
	1991	INTEREST-PROMPT PAYMENT CY	\$1,014	\$10,000	\$116	\$271
	9999	OTHER, N.E.C.	\$0	\$0	\$0	\$0
		TOTAL	\$38,907,213	\$153,683,649	\$171,593,609	\$139,863,459

MULTIMODAL TRANSPORTATION BOND FUND EXPENDITURES

Expenditures by State Agency	MULTIMODAL TRANSPORTATION BOND FUND					
	Code	Agency	FY18	FY19	FY20	FY21
	494	TRANSPORTATION				\$42,887,712



Expenditures Under Dept. of Transportation (Code 494)	TRANSPORTATION DETAIL					
	Code	Object of Expenditure	FY18	FY19	FY20	FY21
	7900	HGHWY/WTRWY CONSTRUC-LUMP SUM				\$26,299,379
	4900	AWARDS & GRANTS - LUMP SUM				\$16,588,333
	4400	AWARDS AND GRANTS				\$0
	7700	HIGHWAY AND WATERWAY CONSTRUCT				\$0
		TOTAL				\$42,887,712



Expenditures Under Hghwy/Wtrwy Construc- Lump Sum (Code 7900)	HIGHWAY AND WATERWAY CONSTRUCT DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	7741	CONSTRUCT/IMPROVEMENT RAILROAD				\$10,691,996
	7711	LAND/RIGHTS OF WAY HIGHWAY				\$9,377,664
	7743	ARCHIT/ENGINR/PROF SERV-RR				\$4,246,562
	7728	ARCHIT/ENGINEERING FEES-HGHWY				\$1,983,158
	9999	OTHER, N.E.C.				\$0
		TOTAL				\$26,299,379

Expenditures Under Awards & Grants Lump Sum (Code 4900)	AWARDS & GRANTS - LUMP SUM DETAIL					
	Code	Object	FY18	FY19	FY20	FY21
	4472	TRANSPORTATION GRANTS				\$16,588,333