

Office of the  
Legislative Fiscal Analyst

## **FY 2004 Budget Recommendations**

Joint Appropriations Subcommittee for  
Transportation, Environmental Quality, and Utah National Guard

Utah Department of Transportation  
**B and C Roads**

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**1.0 Department of Transportation - B and C Roads**

**Summary**

B and C Roads consist of all public roads which are not State or federal roads. They are financed from the Class B and C Roads Account. These funds may be spent for maintenance or construction on any of the B and C Roads.

	<b>Analyst FY 2004 Base</b>	<b>Analyst FY 2004 Changes</b>	<b>Analyst FY 2004 Total</b>
<b>Financing</b>			
Transportation Fund	97,712,500		97,712,500
Designated Sales Tax	17,618,400		17,618,400
<b>Total</b>	<b>\$115,330,900</b>	<b>\$0</b>	<b>\$115,330,900</b>
<b>Programs</b>			
B & C Roads	115,330,900		115,330,900
<b>Total</b>	<b>\$115,330,900</b>	<b>\$0</b>	<b>\$115,330,900</b>

### 3.1 Programs: B and C Roads

#### Recommendation

The Legislative Analyst recommends an appropriation of \$115,330,900 for Class B & C Road Systems in FY 2004. The Analyst notes that the recommended appropriation for the B & C Road System is an estimate only and will be determined by the actual collections in the Transportation Fund.

	2002	2003	2004	Est/Analyst
<b>Financing</b>	<b>Actual</b>	<b>Estimated</b>	<b>Analyst</b>	<b>Difference</b>
Transportation Fund	86,488,000	94,995,000	97,712,500	2,717,500
Designated Sales Tax	18,549,000	19,388,000	17,618,400	(1,769,600)
<b>Total</b>	<b>\$105,037,000</b>	<b>\$114,383,000</b>	<b>\$115,330,900</b>	<b>\$947,900</b>
<b>Expenditures</b>				
Other Charges/Pass Thru	105,037,000	114,383,000	115,330,900	947,900
<b>Total</b>	<b>\$105,037,000</b>	<b>\$114,383,000</b>	<b>\$115,330,900</b>	<b>\$947,900</b>

\*General and school funds as revised by Supplemental Bills I-V, 2002 General and Special Sessions. Other funds as estimated by agency

#### Purpose

B and C Roads consist of all public roads which are not State or federal roads. They are financed from the Class B and C Roads Account. These funds may be spent for maintenance or construction on any of the B and C Roads. Programs for the Class B and C Road Systems are prepared and developed by cities and counties. The programs are then submitted for approval to the State Transportation Commission, which exercises general control over the use of the funds made available by this act. The funds in the Class B and C Road Account are distributed to cities and counties based on the following formula: 50 percent based on the percentage that the population of the county or municipality bears to the total population of the State and 50 percent based on the percentage that the B and C Road mileage of the county or municipality bears to the total B and C Road total mileage (UCA 72-2-108).

The following table 1 is a listing of amounts distributed to counties in the past ten years through the B & C Road System. The increase in FY 1998 is due in part to the enactment of House Bill 393 from the 1996 General Session which allocates one sixteenth of a cent of sales tax to the B and C Road account. The Legislature further enhanced funds available to the B & C Road Account during the 1998 General Session of the Legislature with a five cent per gallon gas tax increase. In all, the estimated revenues for the B & C Road Account are increased by approximately 60 percent in FY 1999 when compared to actual disbursement in FY 1997. Other future increases can be expected to tie directly to increased fuel sales or another increase in the gas tax.

**Table 1**

<b><u>Fiscal Year</u></b>	<b><u>B &amp; C Fund</u></b>
2002	\$105,037,000
2001	106,222,300
2000	108,031,900
1999	102,062,200
1998	99,792,700
1997	64,142,500
1996	58,256,000
1995	57,077,900
1994	54,858,300
1993	51,439,000
1992	49,097,700
1991	47,031,500

**4.0 Tables: B and C Roads**

	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>Financing</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated*</b>	<b>Analyst</b>
Transportation Fund	90,716,800	88,336,600	86,488,000	94,995,000	97,712,500
Designated Sales Tax	17,315,100	17,885,700	18,549,000	19,388,000	17,618,400
<b>Total</b>	<u>\$108,031,900</u>	<u>\$106,222,300</u>	<u>\$105,037,000</u>	<u>\$114,383,000</u>	<u>\$115,330,900</u>
<b>Programs</b>					
B & C Roads	108,031,900	106,222,300	105,037,000	114,383,000	115,330,900
<b>Total</b>	<u>\$108,031,900</u>	<u>\$106,222,300</u>	<u>\$105,037,000</u>	<u>\$114,383,000</u>	<u>\$115,330,900</u>
<b>Expenditures</b>					
Other Charges/Pass Thru	108,031,900	106,222,300	105,037,000	114,383,000	115,330,900
<b>Total</b>	<u>\$108,031,900</u>	<u>\$106,222,300</u>	<u>\$105,037,000</u>	<u>\$114,383,000</u>	<u>\$115,330,900</u>

\*General and school funds as revised by Supplemental Bills I-V, 2002 General and Special Sessions. Other funds as estimated by agency.