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. Programs for the Class B and C Road Systems are prepared and developed by cities and counties.

Issues and Recommendations

Title 72-2-107 appropriates 30% of the revenue collected in the Transportation Fund to the B & C Road Account. The funds in the Class B and C Road Account are distributed to cities and counties based on the following formula: 50% based on the percentage that the population of the county or municipality bears to the total population of the State and 50% based on the percentage that the B and C Road weighted mileage of the county or municipality bears to the total B and C Road total weighted mileage (UCA 72-2-108).

Future increases to the B and C disbursements can be expected to tie directly to increased fuel sales or another increase in the fuel tax.

Legislative Action

House Bill 383 was enacted during the 2007 General Session of the Legislature that effected the appropriation to the B & C Roads. Provision of the bill eliminated the 1/16 cent Sales Tax that was being appropriated to the B & C Roads. An offset to the sales tax appropriation was replaced by an increase from 25% to 30% of revenue collected in the Transportation Fund. The base budget for FY 2010 for the B & C Roads is in the amount of $126,608,700. New revenue estimates and final expenditures from other Transportation Fund appropriations will likely necessitate adjusting this final appropriation to B & C Roads.