

# Compendium of Budget Information for the 2014 General Session

## Infrastructure and General Government Appropriations Subcommittee

### Agency: Transportation

### Line Item: B and C Roads

#### *Function*

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

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 weighted mileage of the county or municipality bears to the total Class B and Class 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.

The Legislature enacted House Bill 383, "Amendments to Transportation Funding Provisions", during the 2007 General Session that eliminated the 1/16 cent sales tax that was being allocated to B & C Roads. The loss of the sales tax appropriation was offset by increasing the percentage of funds local governments receive from 25% to 30% of the Transportation Fund collections as provided in UCA 72-2-107.

#### *Statutory Authority*

The Class B and Class C Road Program of the Utah Department of Transportation is governed by the Utah Transportation Code 72-2.

#### *Funding Detail*

For more detail about a particular source of finance or organizational unit, click a linked entry in the left column of the table(s) below.

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
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Transportation Fund	\$129,243,000	\$127,672,000	\$0	\$127,672,000	\$1,152,000	\$128,824,000
Lapsing Balance	(\$265,200)	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$128,977,800</b>	<b>\$127,672,000</b>	<b>\$0</b>	<b>\$127,672,000</b>	<b>\$1,152,000</b>	<b>\$128,824,000</b>

Programs	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
B and C Roads	\$128,977,800	\$127,672,000	\$0	\$127,672,000	\$1,152,000	\$128,824,000
<b>Total</b>	<b>\$128,977,800</b>	<b>\$127,672,000</b>	<b>\$0</b>	<b>\$127,672,000</b>	<b>\$1,152,000</b>	<b>\$128,824,000</b>

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Other Charges/Pass Thru	(\$290,100)	\$0	\$0	\$0	\$0	\$0
Trust and Agency Disbursements	\$129,267,900	\$127,672,000	\$0	\$127,672,000	\$1,152,000	\$128,824,000
<b>Total</b>	<b>\$128,977,800</b>	<b>\$127,672,000</b>	<b>\$0</b>	<b>\$127,672,000</b>	<b>\$1,152,000</b>	<b>\$128,824,000</b>

COBI contains unaudited data as presented to the Legislature by state agencies at the time of publication. For audited financial data see the State of Utah's Comprehensive Annual Financial Reports.