

Financing West Virginia's Highways

Finance Subcommittee C
West Virginia Legislature
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Genesis of Research

- 1984 West Virginia Tax Study Commission
- Reauthorization of Federal-Aid Highway Funding
- Structural Changes in Highway Use
- With Slow Growth in State General Fund, More Programs Have Been Funded Out of the State Road Fund



Status of the West Virginia Road Fund: Past and Present

- Reviewed 1984 Tax Study Commission Report and Developments Since 1984
- Examine National Highway Financing Issues
- Compare West Virginia with Comparable States



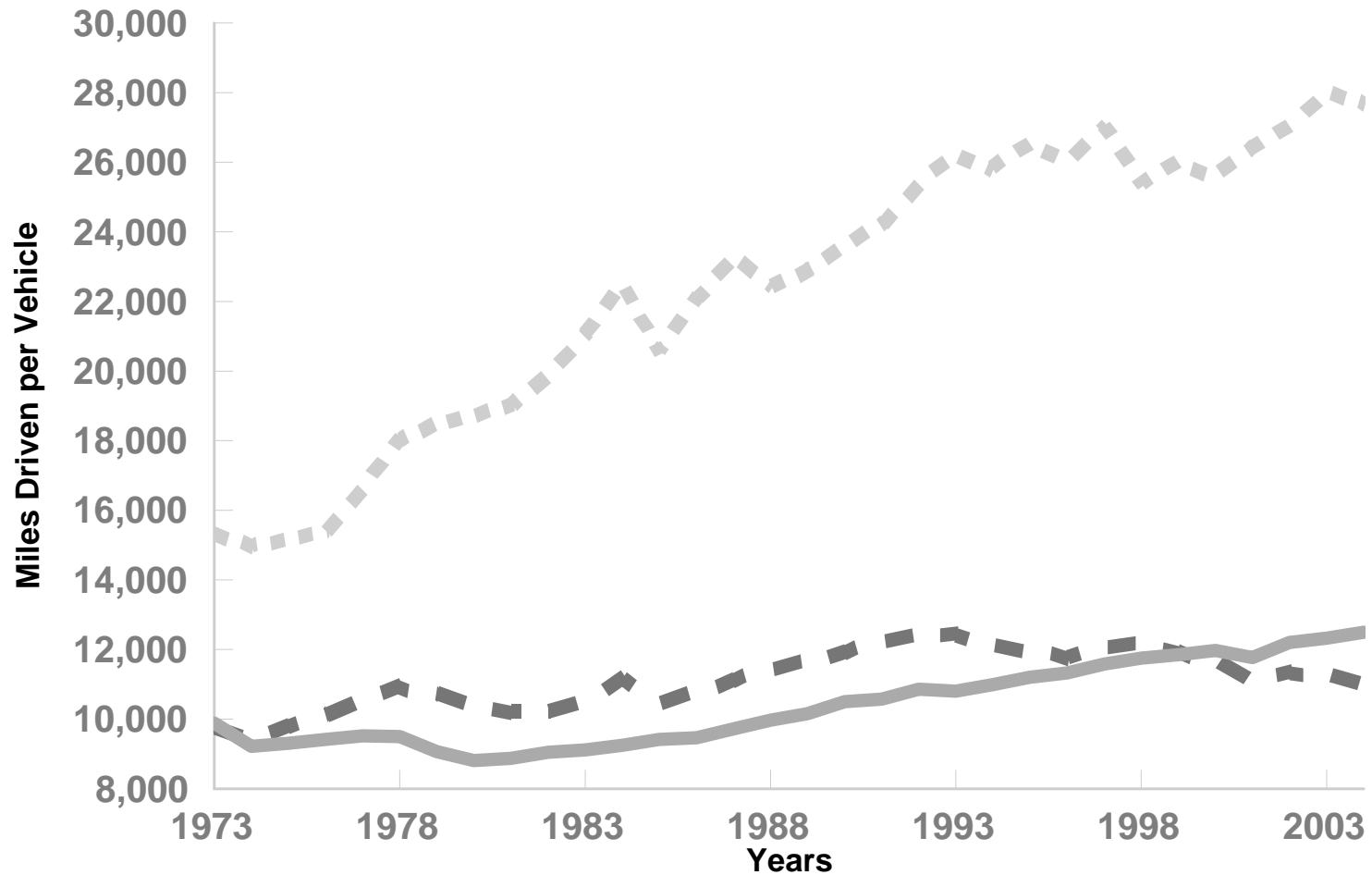
Structural Changes in Vehicles Affecting Highway User Revenues

1. Changes in miles driven
2. Changes in fuel consumption
3. Emergence of alternative fuels

All of these changes represent a threat to revenues flowing into the State Road Fund!

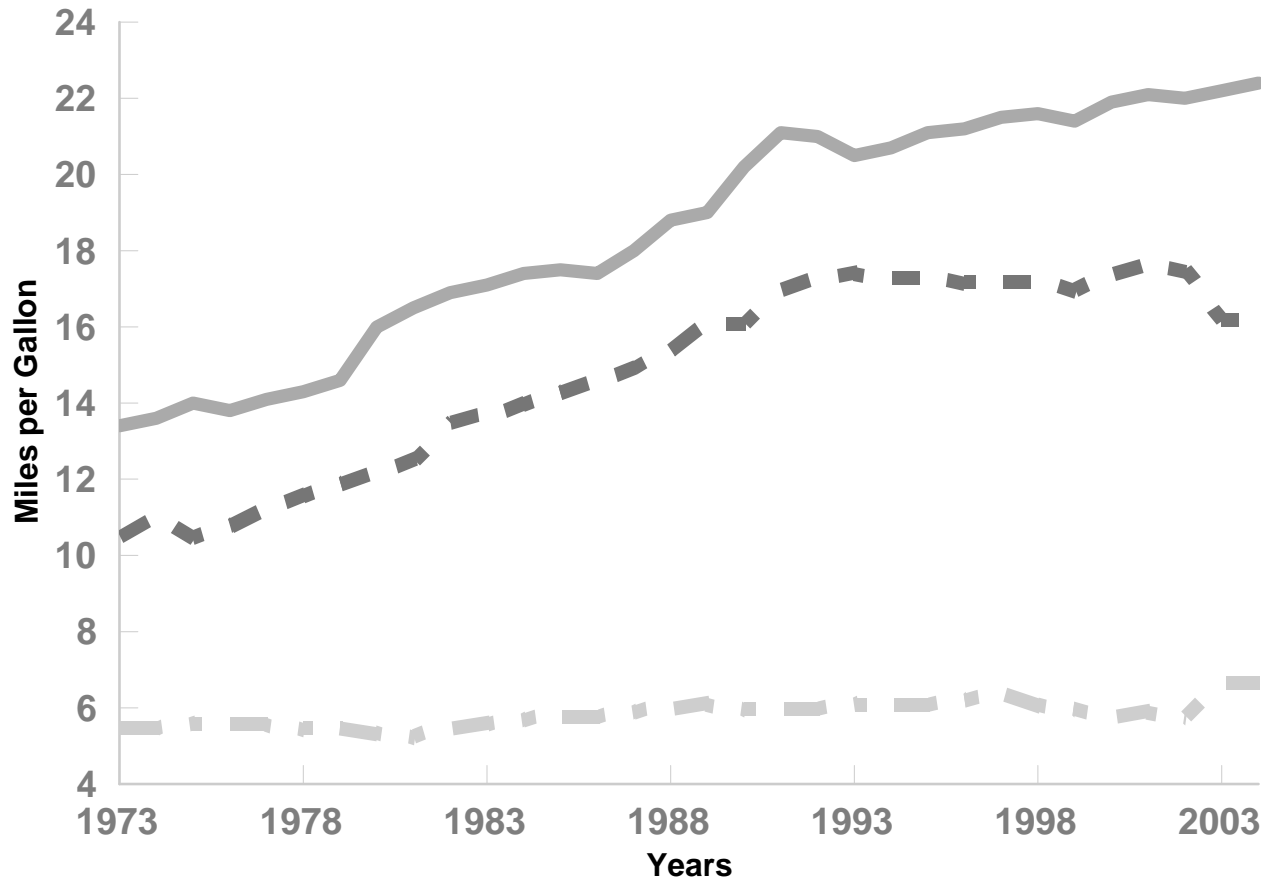


Changing Characteristics of U.S. Vehicles Over the Years: Motor Vehicle Mileage (Miles Driven Annually per Vehicle)



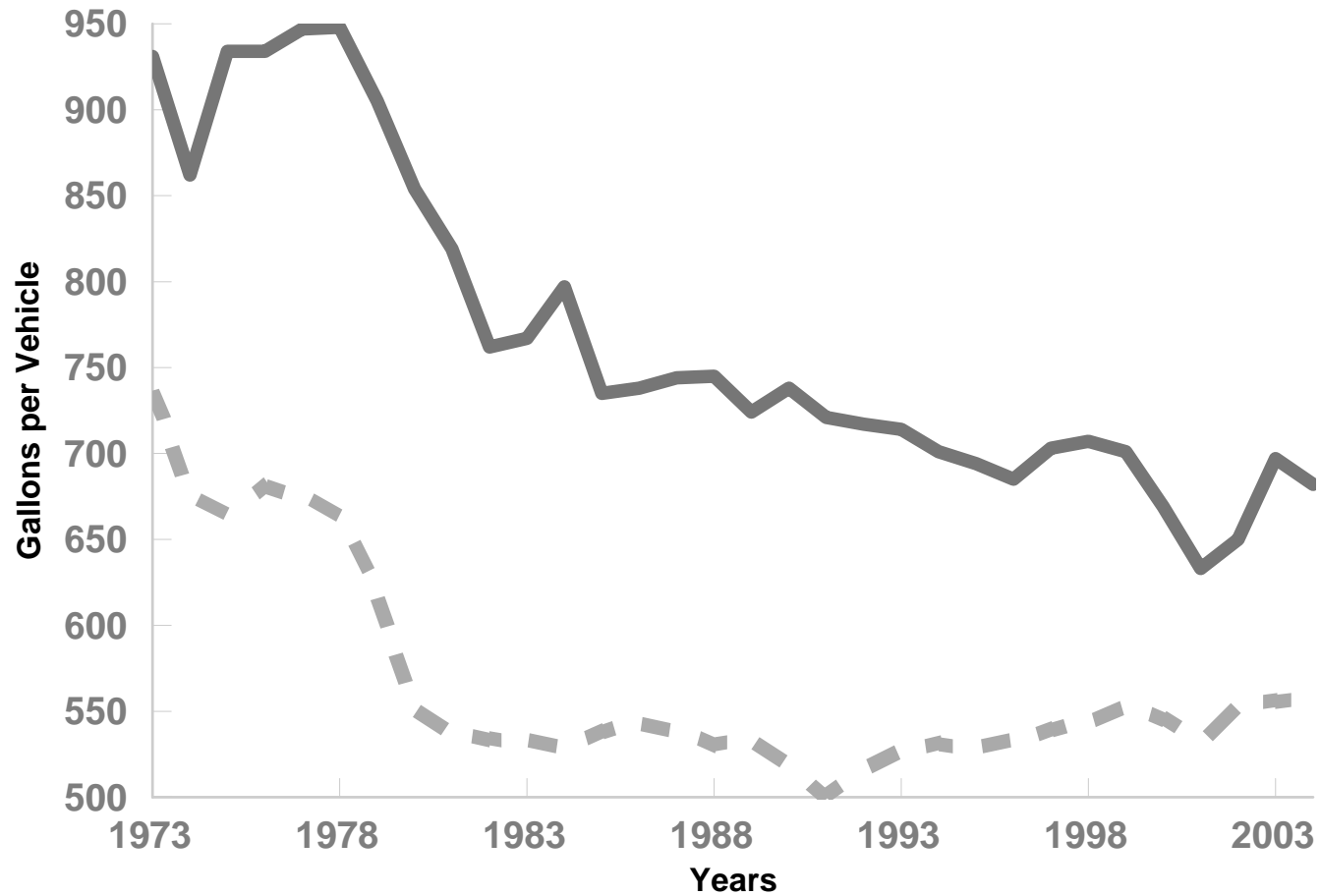
- Passenger Cars
- - Van, Pickup Trucks and SUVs
- · · Trucks

Changing Characteristics of U.S. Vehicles Over the Years: Fuel Consumption Rates (Miles per Gallon)



— Passenger Cars
- - Van, Pickup Trucks and SUVs
... Trucks

Changing Characteristics of U.S. Vehicles Over the Years: Fuel Consumption (Gallons per Vehicle)



— Passenger Cars
— Van, Pickup Trucks and SUVs

Emergence of Alternative Fuels May Reduce Revenues to the State Road Fund

- Natural gas
- Gas/electric hybrids
- Electric
- Hydrogen



Toyota Prius 51 mpg



Comparison States

- Surrounding States
 - Virginia
 - Kentucky
 - Maryland
 - Ohio
 - Pennsylvania
- State Controlled Highway Systems
 - Delaware
 - North Carolina
 - Virginia
 - West Virginia



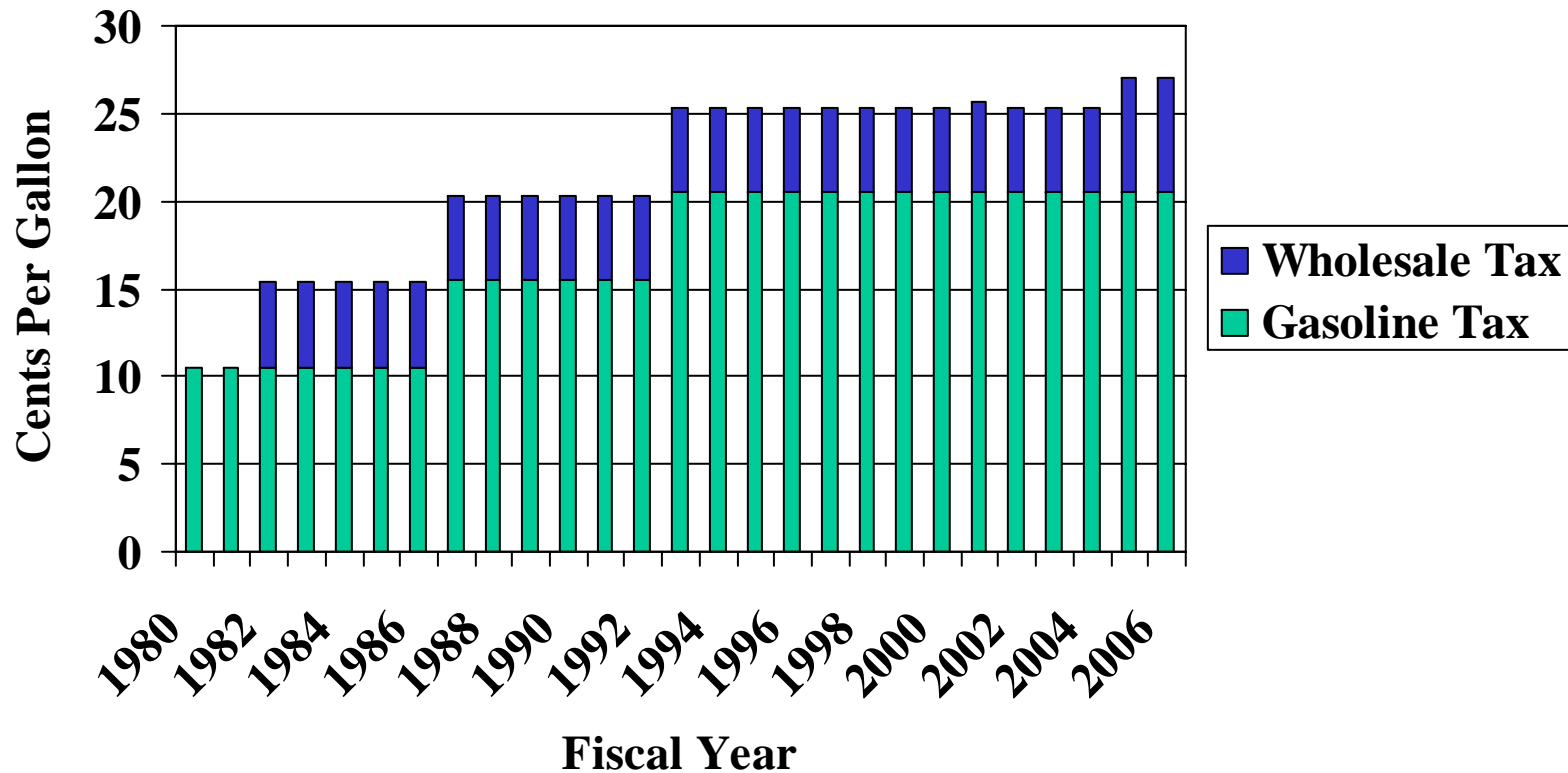
Tax Rates on Gasoline Motor Fuel

January 1, 2006

- Delaware-23 cents
- Kentucky-18.5 cents
- Maryland-23.5 cents
- North Carolina-30.15 cents
- Ohio- 28 cents
- Pennsylvania-31.2 cents
- West Virginia-27 cents



West Virginia Fuel Taxes



Total Highway Miles per 1,000 Population 2000

Delaware	7.4
Kentucky	19.5
Maryland	5.8
North Carolina	12.5
Ohio	10.3
Pennsylvania	9.8
Virginia	10.0
West Virginia	20.5



Fees Per Year 2003

State	Drivers License/per year/per licensee	Annual Registration Fee
Delaware	\$3.13	\$20.00
Kentucky	2.00	15.00
Maryland	6.00	40.50
North Carolina	3.75	10.00
Ohio	4.15	34.25
Pennsylvania	6.50	36.00
Virginia	4.00	29.50
West Virginia	2.63	30.00

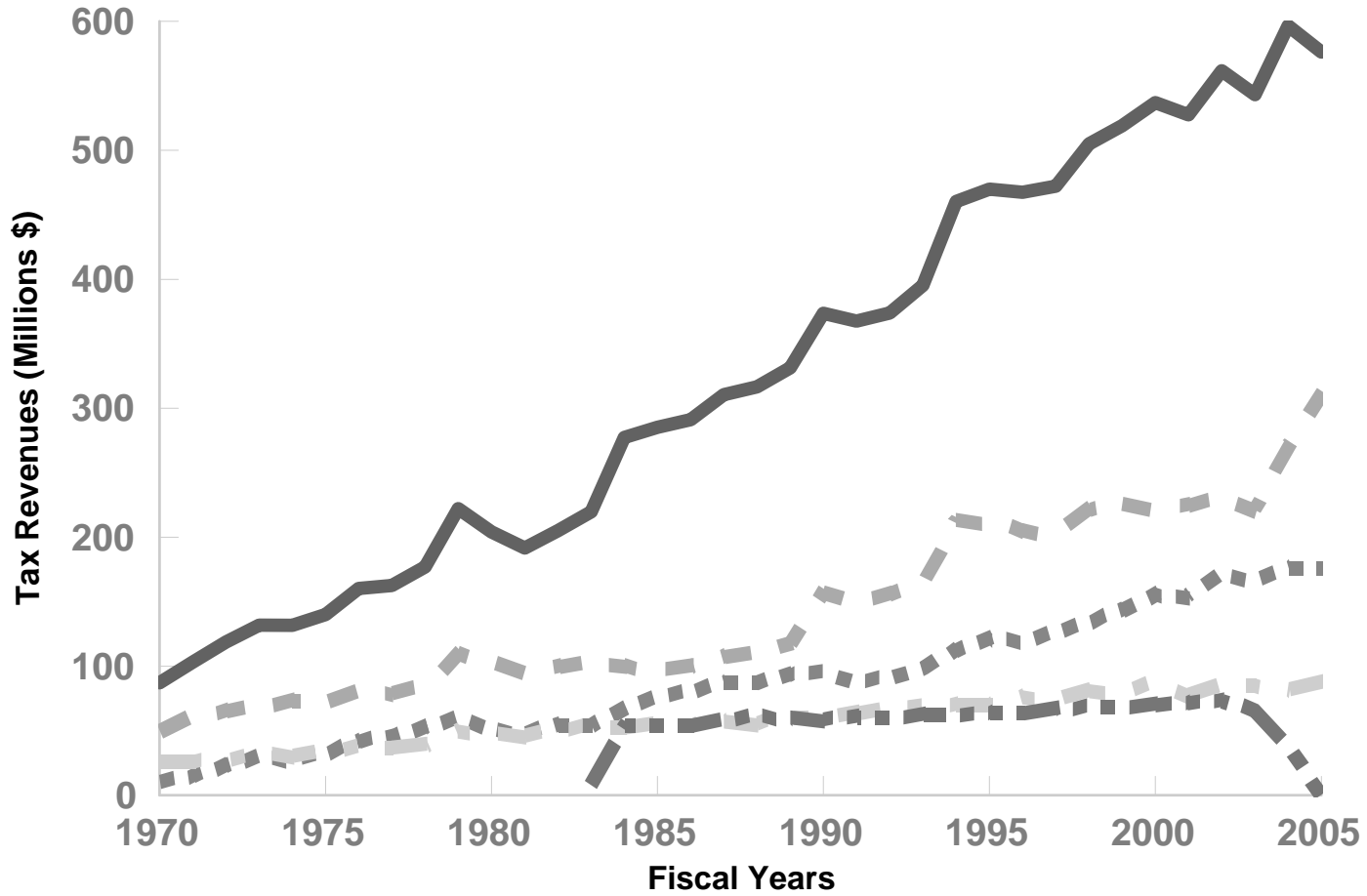


West Virginia Road Fund State Revenue Sources

- Motor Vehicles Privilege Tax
- Registration Fees
- Gasoline and Motor Carrier Tax
- Wholesale Motor Fuel Tax
- Sales of Bonds
- General Fund Appropriations
- Investment and Interest Income
- Miscellaneous Revenues



West Virginia State Road Fund Tax Revenue Sources FY 1970 - FY 2003



- Gasoline Tax
- Wholesale Tax
- Registration Fees
- Privilege Tax
- Total Dedicated Tax Revenues

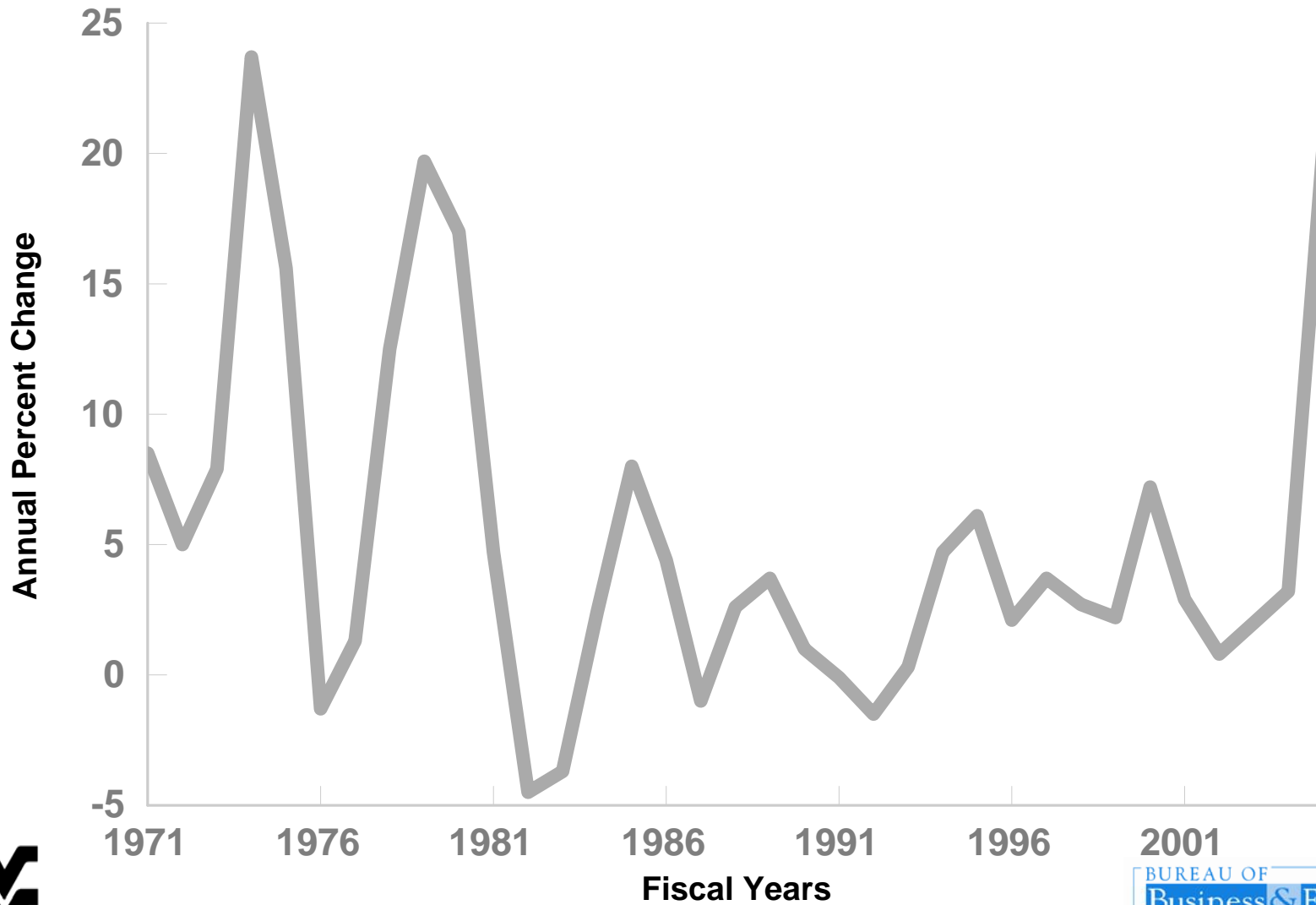


Inflation-A Tax Eroding the Value of the State Road Fund

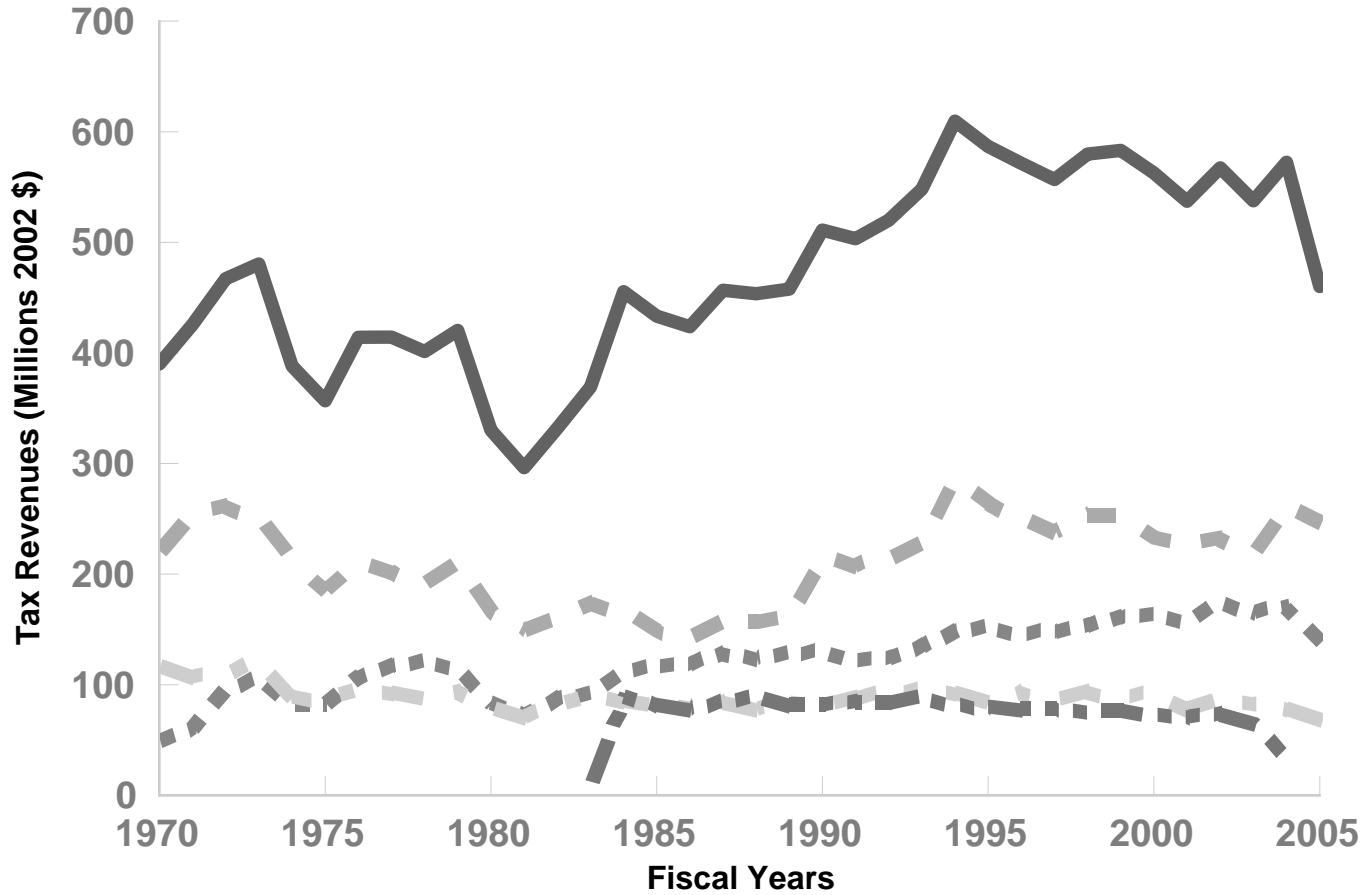
- Pervasive inflation over past thirty years
- Conversion of nominal values to ‘real’ values necessary to understand fund status
- Selection of Federal-Aid Highway Construction Price Index



**Federal-Aid Highway Construction Price Index
Annual Percentage Change
FY 1972 - FY 2003**



West Virginia State Road Fund Tax Revenue Sources FY 1970 - FY 2003 Inflation Adjusted

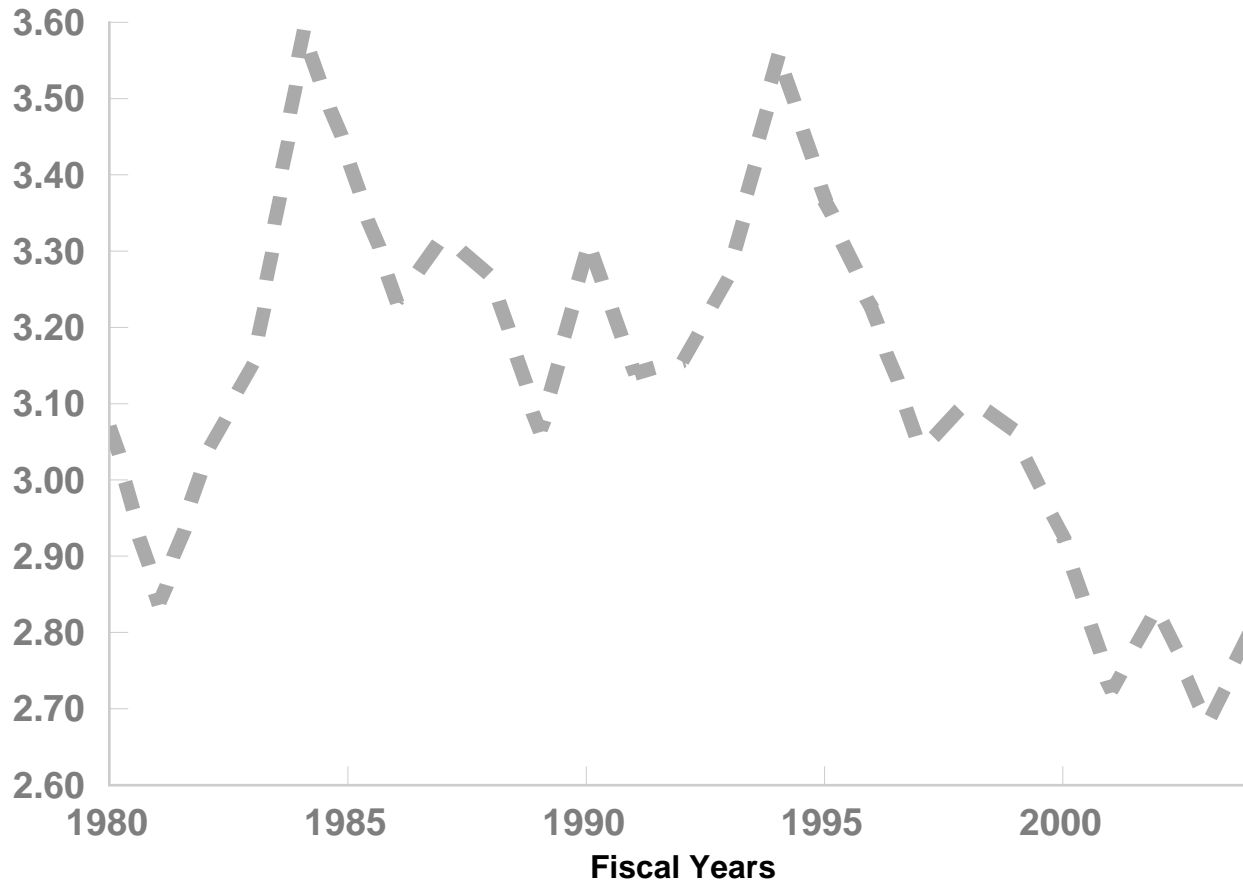


- Gasoline Tax
- Wholesale Tax
- Registration Fees
- Privilege Tax
- Total Dedicated Tax Revenues



**West Virginia Total State Road Fund
Tax Revenue per Vehicle Miles Traveled
FY 1980 - FY 2002
Inflation Adjusted**

Tax Revenue per Vehicle Miles Traveled (cents per miles 2002 \$)



■ Revenue per Vehicle Miles Travel

Claims on the State Road Fund

- Division of Highways
- Division of Motor Vehicles
- Specialized Infrastructure Projects
- PEIA Reserve Fund
- Transfers to Division of Public Safety and Department of Tax and Revenue
- West Virginia Courtesy Patrol
- Regional Highway Authorities



Future of the West Virginia Road Fund

- Given the status quo, what will be the revenue yields over the next 5 fiscal years?
 - Requires forecast for the national and state economy
- What are the policy options and their revenue implications?



Real Gasoline Pump Price: Annual Average 1919-2006

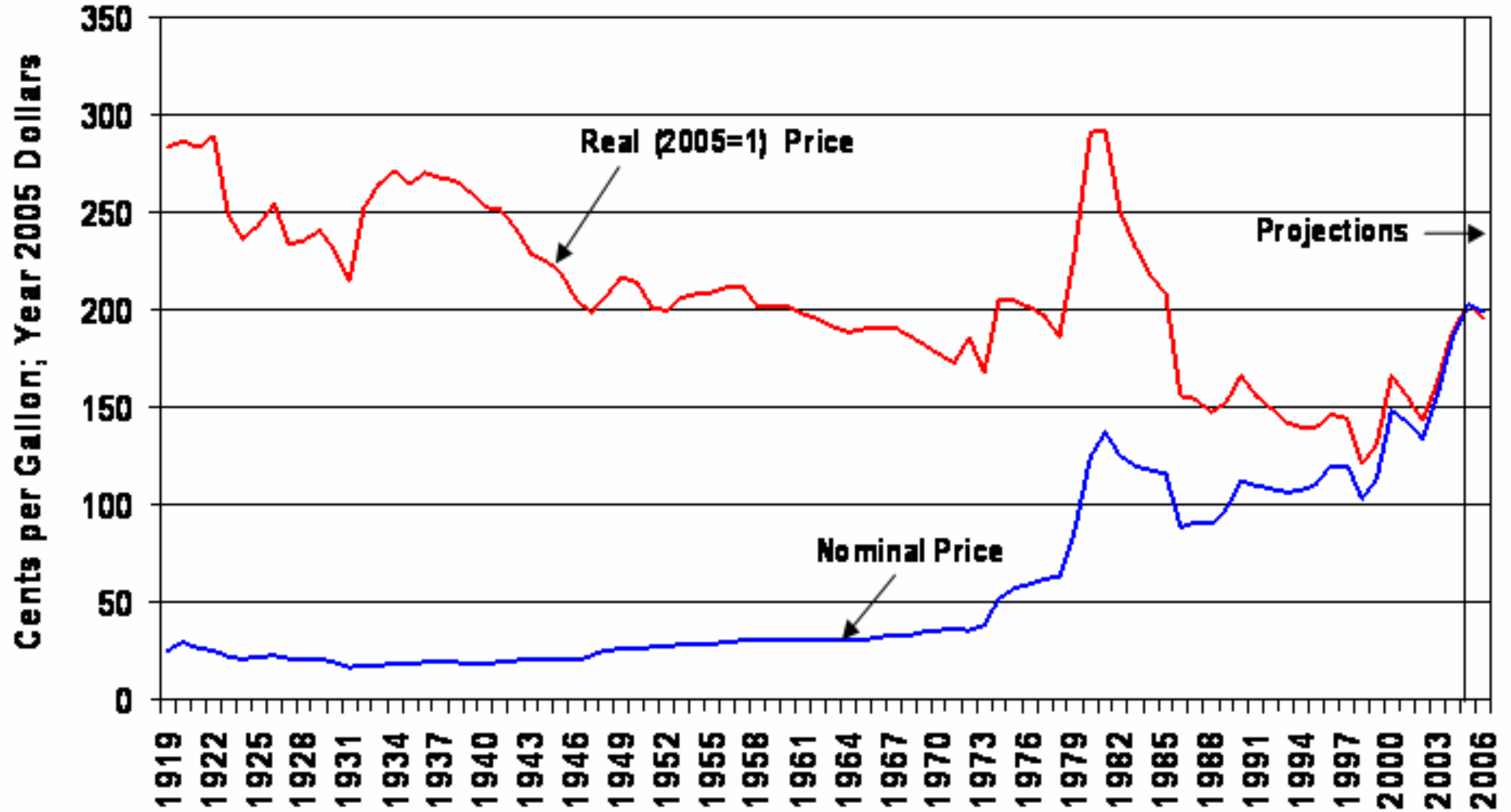
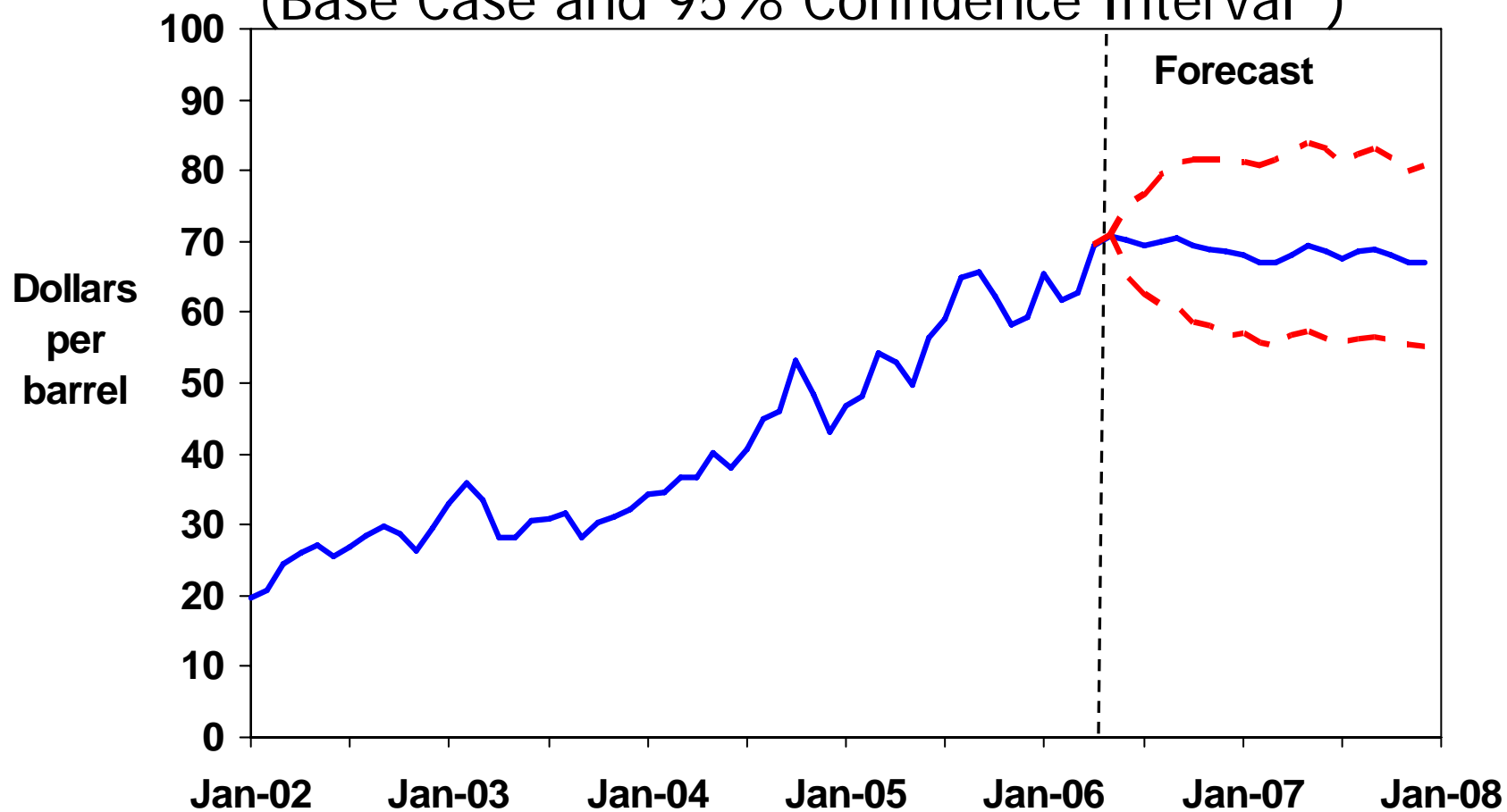


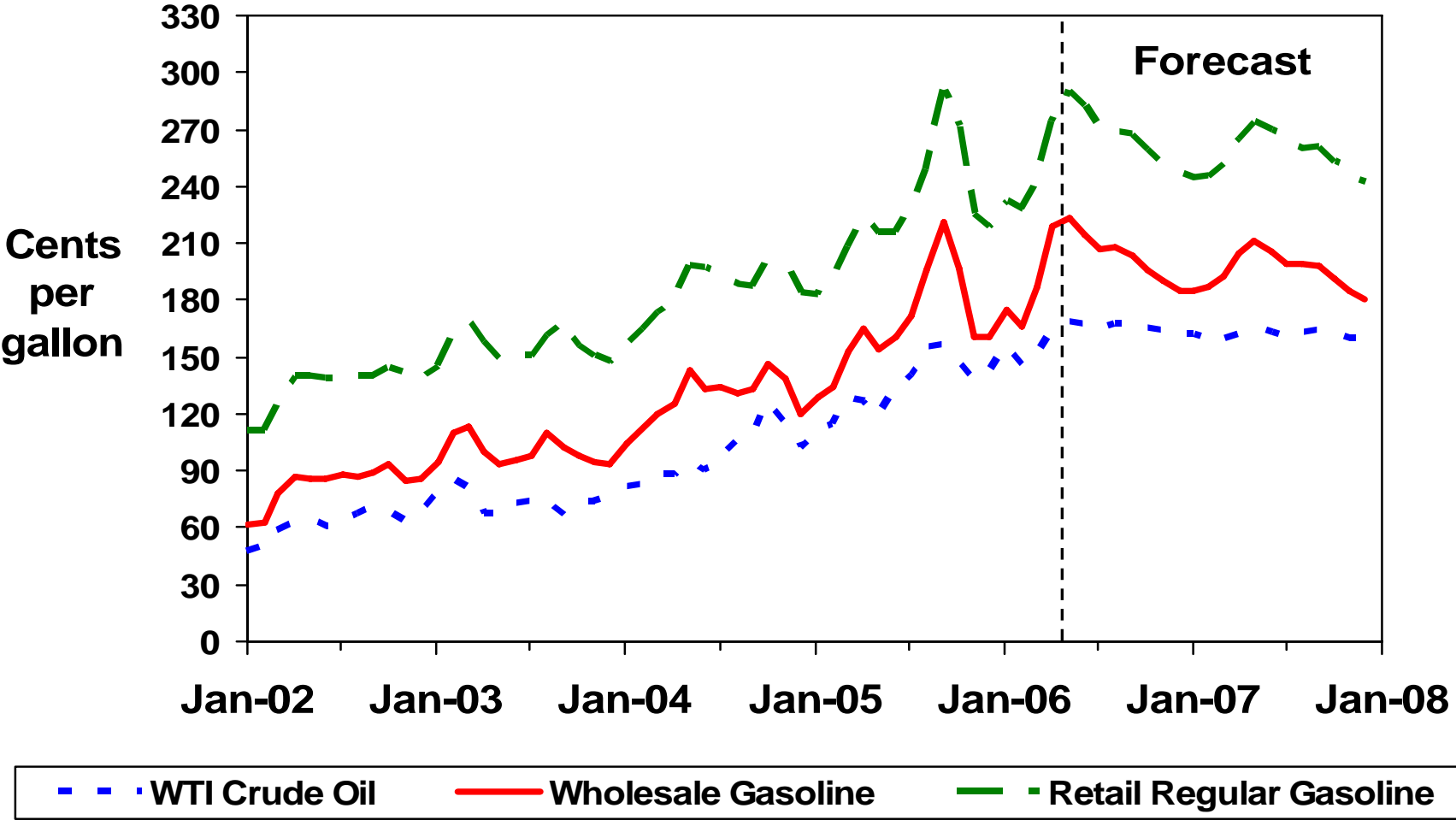
Figure 1. West Texas Intermediate Crude Oil Price
(Base Case and 95% Confidence Interval*)



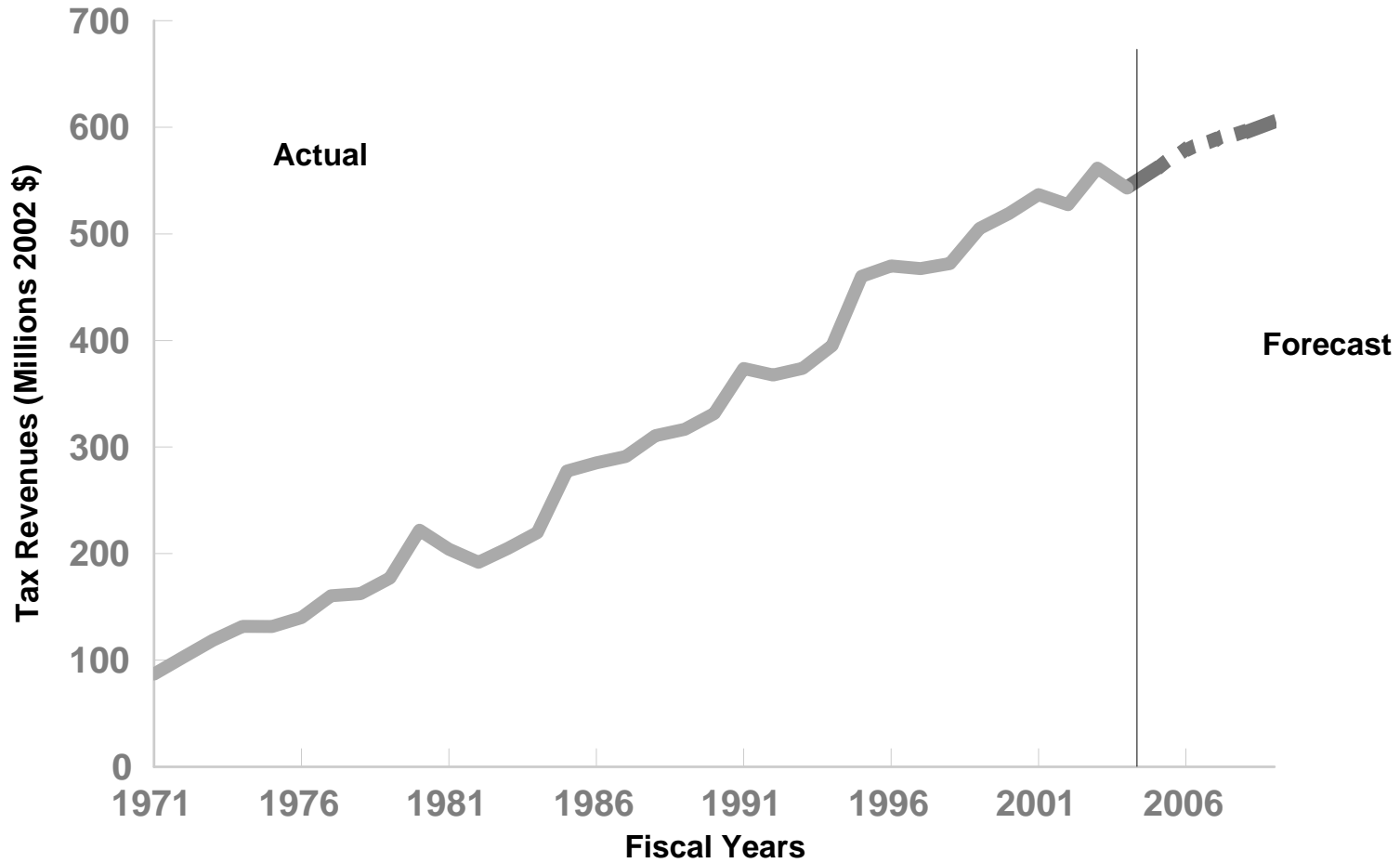
*The confidence intervals show ± 2 standard errors based on the properties of the model.



Figure 2. Gasoline and Crude Oil Prices

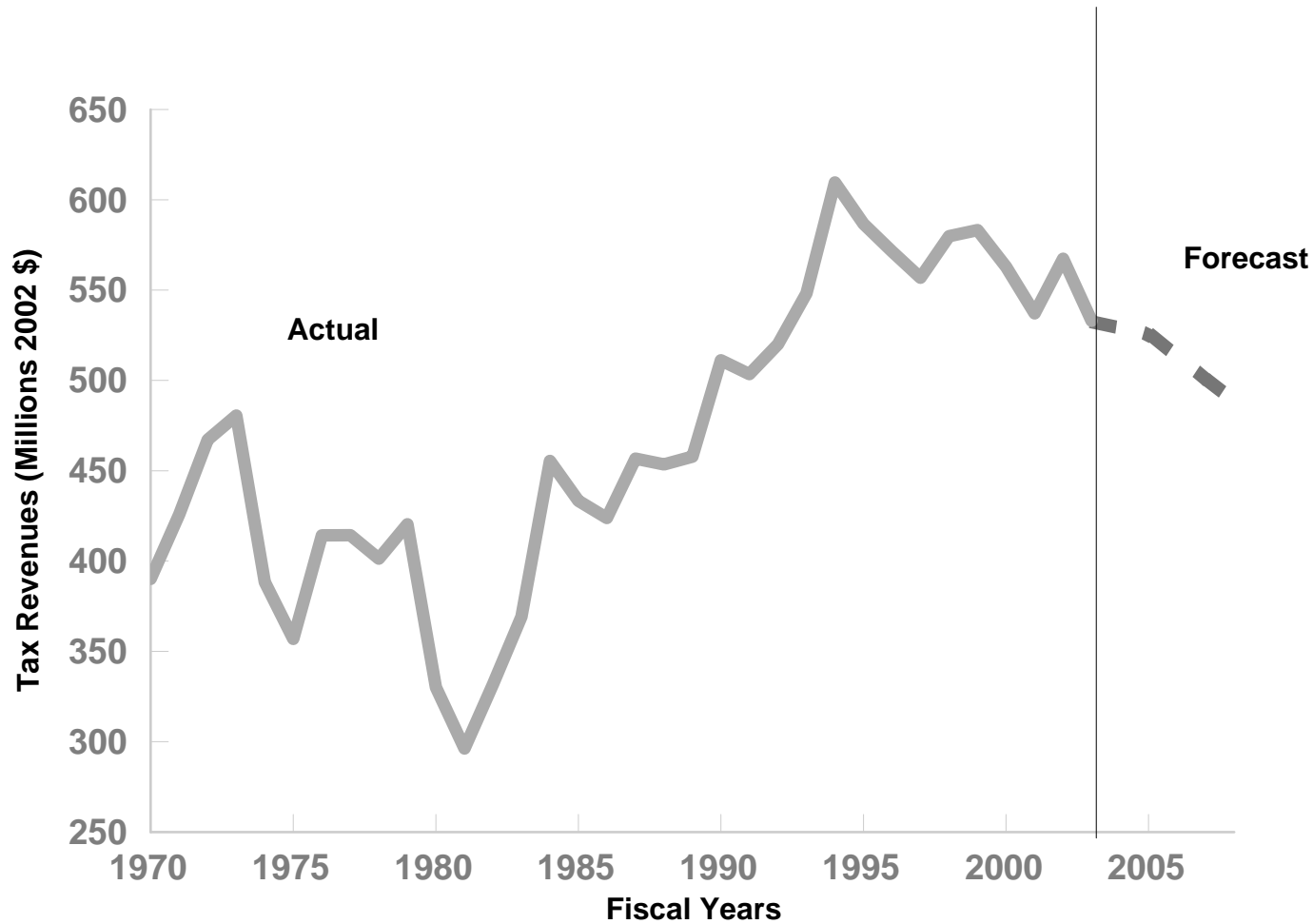


West Virginia State Road Fund Tax Revenue Sources FY 1970- FY 2008



— Actual Dedicated Tax Revenues
- - - Forecasted Dedicated Tax Revenues

**West Virginia State Road Fund
Tax Revenue Sources Inflation Adjusted
FY 1971 - FY 2008**



— Actual Dedicated Tax Revenues Adjusted for Inflation
- - Forecasted Dedicated Tax Revenues Adjusted for Inflation

Policy Options

- *Option 1: Increase Gasoline and Motor Carrier Tax by One Cent per Gallon*
- *Option 2: Increase Gasoline and Motor Carrier Tax by Two Cents per Gallon*
- *Option 3: Increase Gasoline and Motor Carrier Tax by Three Cents per Gallon*



Policy Options

- *Option 4 Adjustments in Selected Registration Fees*
- *Option 5 Increase Overall Motor Vehicle Registration Rates by Twenty Percent in Fiscal Year 2004*
- *Option 6 Increase Motor Vehicle Registration Rates by the Annual Increase in the Consumer Price Index*
- *Option 7 Increase Motor Vehicle Registration Rates by the Annual Increase in the Federal-Aid Highway Construction Price Index*



Policy Options

- *Option 9 Elimination of the Courtesy Patrol Program*
- *Option 10 Curtail or Eliminate Expansion in the Department of Motor Vehicles Budget*
- *Other Options*
 - *Local Option Taxes*
 - *Additional Bond Issues*



Final Thoughts

- Structural changes in vehicular fleet has impacted user fee revenues
- Inflation is eroding the value of the State Road Fund
- Era of higher energy prices is now upon us
- Transfers and earmarks, while meritorious, reduce funds available for general purposes and federal-aid match



Should General Revenues Be Used to Supplement User Fees?

- Experience of other states
- Benefits received principle can be extended beyond usual user fees



Table 1
The Changing Characteristics of U.S. Vehicles Over the Years
Motor Vehicle Mileage, Fuel Consumption and Fuel Rates

CY	Passenger Cars			Van, Pickup Trucks and SUV's			Trucks			All Motor Vehicles		
	Mileage miles/vehicle	Fuel Use gallon/vehicle	Fuel Rate miles/gallon	Mileage miles/vehicle	Fuel Use gallon/vehicle	Fuel Rate miles/gallon	Mileage miles/vehicle	Fuel Use gallon/vehicle	Fuel Rate miles/gallon	Mileage miles/vehicle	Fuel Use gallon/vehicle	Fuel Rate miles/gallon
1973	9,884	737	13.4	9,779	931	10.5	15,370	2,775	5.5	10,099	850	11.9
1974	9,221	677	13.6	9,452	862	11.0	14,995	2,708	5.5	9,493	788	12.0
1975	9,309	665	14.0	9,829	934	10.5	15,167	2,772	5.6	9,627	790	12.2
1976	9,418	681	13.8	10,127	934	10.8	15,438	2,764	5.6	9,774	800	12.1
1977	9,517	676	14.1	10,607	947	11.2	16,700	3,002	5.6	9,778	814	12.3
1978	9,500	665	14.3	10,968	948	11.6	18,045	3,263	5.5	10,077	816	12.4
1979	9,062	620	14.6	10,802	905	11.9	18,502	3,380	5.5	9,722	776	12.5
1980	8,813	551	16.0	10,437	854	12.2	18,736	3,447	5.4	9,458	712	13.3
1981	8,873	538	16.5	10,244	819	12.5	19,016	3,565	5.3	9,477	697	13.6
1982	9,050	535	16.9	10,276	762	13.5	19,931	3,647	5.5	9,644	686	14.1
1983	9,118	534	17.1	10,497	767	13.7	21,083	3,769	5.6	9,760	686	14.2
1984	9,248	530	17.4	11,151	797	14.0	22,550	3,967	5.7	10,017	691	14.5
1985	9,419	538	17.5	10,506	735	14.3	20,597	3,570	5.8	10,020	685	14.6
1986	9,464	543	17.4	10,764	738	14.6	22,143	3,821	5.8	10,143	692	14.7
1987	9,720	539	18.0	11,114	744	14.9	23,349	3,937	5.9	10,453	694	15.1
1988	9,972	531	18.8	11,465	745	15.4	22,485	3,736	6.0	10,721	688	15.6
1989	10,157	533	19.0	11,676	724	16.1	22,926	3,776	6.1	10,932	688	15.9
1990	10,504	520	20.2	11,902	738	16.1	23,603	3,953	6.0	11,107	677	16.4
1991	10,571	501	21.1	12,245	721	17.0	24,229	4,047	6.0	11,294	669	16.9
1992	10,857	517	21.0	12,381	717	17.3	25,373	4,210	6.0	11,558	683	16.9
1993	10,804	527	20.5	12,430	714	17.4	26,262	4,309	6.1	11,595	693	16.7
1994	10,992	531	20.7	12,156	701	17.3	25,838	4,202	6.1	11,683	698	16.7
1995	11,203	530	21.1	12,018	694	17.3	26,514	4,315	6.1	11,793	700	16.8
1996	11,330	534	21.2	11,811	685	17.2	26,092	4,221	6.2	11,813	700	16.9
1997	11,581	539	21.5	12,115	703	17.2	27,032	4,218	6.4	11,107	711	17.0
1998	11,754	544	21.6	12,173	707	17.2	25,397	4,135	6.1	12,211	721	16.9
1999	11,848	553	21.4	11,957	701	17.0	26,014	4,352	6.0	12,200	732	16.7
2000	11,976	547	21.9	11,672	669	17.4	25,617	4,391	5.8	12,164	720	16.9
2001	11,766	532	22.1	11,140	633	17.6	26,431	4,491	5.9	11,800	692	17.1
2002	12,202	555	22.0	11,364	650	17.5	27,071	4,642	5.8	12,171	719	16.9
2003	12,325	556	22.2	11,287	697	16.2	28,093	4,215	6.7	12,208	718	17.0
2004	12,497	557	22.4	11,044	682	16.2	27,719	4,157	6.7	12,190	715	17.1

Source: Federal Highway Administration, Highway Statistics (Table VM-1).

**Table 2
West Virginia Fuel Rates**

FY	Gasoline Tax Rate ¢ per Gallon	Wholesale Tax Rate ¢ per Gallon¹
1980	10.5	N/E
1981	10.5	N/E
1982	10.5	N/E
1983	10.5	4.85
1984	10.5	4.85
1985	10.5	4.85
1986	10.5	4.85
1987	10.5	4.85
1988	15.5	4.85
1989	15.5	4.85
1990	15.5	4.85
1991	15.5	4.85
1992	15.5	4.85
1993	20.5	4.85
1994	20.5	4.85
1995	20.5	4.85
1996	20.5	4.85
1997	20.5	4.85
1998	20.5	4.85
1999	20.5	4.85
2000	20.5	4.85
2001	20.5	5.15
2002	20.5	4.85
2003	20.5	4.85
2004	20.5	4.85
2005	20.5	6.50
2006	20.5	6.50

Source: West Virginia Department of Tax and Revenue.

Notes: The Wholesale Tax rate was instituted in 1983.

N/E Non-Existent

¹ 5 percent of wholesale price with \$0.97 floor.

Table 3
West Virginia State Road Fund Tax Revenue Sources

FY	Gasoline Tax (thousands \$)	Wholesale Tax (thousands \$)	Registration Fees (thousands \$)	Privilege Tax (thousands \$)	Total Dedicated Tax Revenues (thousands \$)
1970	49,501	N/E	26,107	11,376	86,984
1971	61,873	N/E	26,192	14,968	103,033
1972	66,265	N/E	28,157	24,239	118,661
1973	69,059	N/E	33,579	29,048	131,686
1974	72,850	N/E	30,718	28,049	131,617
1975	73,097	N/E	34,430	32,387	139,914
1976	81,858	N/E	36,884	41,572	160,314
1977	79,522	N/E	36,880	46,021	162,423
1978	84,333	N/E	39,556	53,085	176,974
1979	111,194	N/E	49,712	61,070	221,976
1980	102,802	N/E	48,484	52,699	203,985
1981	97,320	N/E	46,223	48,111	191,654
1982	99,284	N/E	51,097	54,539	204,920
1983	103,891	7,520	53,239	55,029	219,679
1984	101,834	54,759	53,026	67,770	277,389
1985	98,832	54,790	54,296	77,195	285,113
1986	99,586	54,835	55,113	81,604	291,138
1987	107,787	57,667	57,593	87,556	310,603
1988	110,279	62,902	55,779	87,678	316,638
1989	116,833	60,650	60,733	93,208	331,424
1990	157,830	60,131	60,807	94,911	373,679
1991	151,792	61,483	64,738	89,528	367,541
1992	155,540	60,754	67,396	90,166	373,856
1993	165,426	63,252	68,819	97,775	395,272
1994	214,858	63,152	70,413	111,925	460,348
1995	212,554	64,889	70,047	122,489	469,979
1996	206,363	64,234	76,418	120,450	467,465
1997	203,313	67,466	75,297	126,140	472,216
1998	221,726	68,073	81,543	133,712	505,054
1999	227,078	68,779	79,788	143,506	519,151
2000	224,256	69,671	87,483	155,598	537,008
2001	224,426	71,265	77,440	154,370	527,501
2002	230,141	73,230	85,929	172,472	561,772
2003	221,338	67,835	86,238	167,723	543,134
2004	272,398	36,920	83,146	177,000	596,464
2005	311,625	NE	88,074	176,495	576,194
2006*	298,836	NE	70,913	155,877	525,626

Source: West Virginia Department of Transportation, Division of Highways.
 1970 – 1981 digest of revenue sources in West Virginia (fiscal year 2002)
 1982 – 1987 analysis of receipts and expenditures (where all your tax dollars goes) produced yearly by the State Auditor's Office
 1988 – 1993 Office of State Auditor revenue as of 6/30/xx
 1994 -2005 State of West Virginia Financial Information Management System Revenues as of 6/30/xx (issued by State Auditor)

Notes: There was not a Wholesale Tax prior to 1983
 N/E Non Existent

* indicates partial year

Table 6
Transfers From the West Virginia State Road Fund to Other Entities

Fiscal Year	To PEIA Reserve Fund ¹	To Tax Department ²	To Department of Public Safety ³	To Courtesy Patrol
1982	\$ 0	\$ 0	\$ 0	\$ 0
1983	0	0	0	0
1984	0	0	0	0
1985	0	0	0	0
1986	0	0	0	0
1987	0	0	0	0
1988	0	0	0	0
1989	0	0	0	0
1990	0	0	0	0
1991	0	0	6,000,000	0
1992	0	0	6,343,811	0
1993	0	0	5,605,769	0
1994	0	0	5,931,099	0
1995	0	341,993	6,400,000	0
1996	0	529,272	6,400,000	0
1997	0	535,364	6,399,062	0
1998	0	469,553	6,437,376	0
1999	0	572,579	6,746,966	2,365,303
2000	1,272,295	558,834	6,726,362	3,986,657
2001	1,394,270	527,793	5,469,912	4,743,516
2002	1,430,154	505,756	5,466,128	4,377,668
2003	1,522,779	560,644	5,466,128	4,352,739
2004		327,998	5,481,000	4,399,522
2005		0	5,481,000	2,605,458
				418,052 ⁴
2006 ⁵		0	5,105,564	889,739
Total	5,619,498	4,929,786	79,392,613	19,825,883

Source: West Virginia Department of Transportation, Division of Highways.

¹The PEIA Reserve Fund was established by HB 3032 and excludes those positions in which payroll are incurred on federal projects.

²With the passage of the Rack Tax legislation, transfer was discontinued in 2005.

³In FY 2001 the driver's examination function was moved to the DMV so the transfer to the Department of Public Safety was reduced.

⁴Split year funding. Courtesy Patrol was moved from all state to a federal authorization at 80/20. Amount represents state 20% matching funds

⁵As of 5/31/2006

Table 9
Price and Cost Trends in U.S. Highway Construction

Federal-Aid Highway Construction Price Index

CY	2002 CY=100	Annual % Change	FY	2002 FY=100	Annual % Change
1969	21.0				
1970	23.6	12.9	1970	22.3	
1971	24.7	4.7	1971	24.2	8.5
1972	26.1	5.7	1972	25.4	5.2
1973	28.7	10.0	1973	27.4	7.9
1974	39.1	36.2	1974	33.9	23.7
1975	39.3	0.5	1975	39.2	15.6
1976	38.1	-3.1	1976	38.7	-1.3
1977	40.4	6.0	1977	39.2	1.4
1978	47.8	18.3	1978	44.1	12.4
1979	57.8	20.9	1979	52.8	19.7
1980	65.7	13.7	1980	61.8	17.0
1981	63.7	-3.0	1981	64.7	4.8
1982	59.8	-6.1	1982	61.8	-4.6
1983	59.2	-1.0	1983	59.5	-3.6
1984	62.6	5.7	1984	60.9	2.4
1985	69.0	10.2	1985	65.8	8.0
1986	68.4	-0.9	1986	68.7	4.4
1987	67.6	-1.2	1987	68.0	-1.0
1988	72.1	6.7	1988	69.8	2.7
1989	72.8	1.0	1989	72.4	3.7
1990	73.4	0.8	1990	73.1	0.9
1991	72.7	-1.0	1991	73.0	-0.1
1992	71.1	-2.2	1992	71.9	-1.6
1993	73.2	3.0	1993	72.1	0.3
1994	77.8	6.3	1994	75.5	4.6
1995	82.4	5.9	1995	80.1	6.1
1996	81.3	-1.3	1996	81.8	2.2
1997	88.3	8.6	1997	84.8	3.6
1998	85.8	-2.8	1998	87.1	2.7
1999	92.3	7.6	1999	89.0	2.3
2000	98.4	6.6	2000	95.4	7.1
2001	97.9	-0.5	2001	98.2	2.9
2002	100	2.1	2002	99.0	0.8
2003	101.9	1.9	2003	101.0	2.0
2004	106.5	4.5	2004	104.2	3.2
2005	143.8	35.0	2005	125.2	20.2

Source: Federal Highway Administration; Office of Highway Program Administration and Bureau of Labor Statistics.
The estimated value of the Federal-Aid Highway Construction Price Index for CY 2005 is based on extrapolation of the annual rate of growth in the first nine months of the year.

Note: The FY index is obtained by adding the two adjacent CY indices and dividing by 2.
For example, (CY1980+CY1981)/2=FY 1981.

Table 10
Major West Virginia State Road Fund Tax Revenue Sources
Inflation Adjusted (2002 \$)

FY	Gasoline Tax (thousands \$)	Wholesale Tax (thousands \$)	Registration Fees (thousands \$)	Privilege Tax (thousands \$)	Total Dedicated Tax Revenues (thousands \$)
1970	221,978	N/E	\$117,072	\$51,013	\$390,063
1971	255,674	N/E	108,231	61,851	425,756
1972	260,886	N/E	110,854	95,429	467,169
1973	252,040	N/E	122,551	106,015	480,606
1974	214,897	N/E	90,614	82,740	388,251
1975	186,472	N/E	87,832	82,620	356,923
1976	211,519	N/E	95,307	107,421	414,248
1977	202,862	N/E	94,082	117,401	414,344
1978	191,231	N/E	89,696	120,374	401,302
1979	210,595	N/E	94,152	115,663	420,409
1980	166,346	N/E	78,453	85,273	330,073
1981	150,417	N/E	71,442	74,360	296,219
1982	160,746	N/E	82,681	88,251	331,586
1983	174,607	12,639	89,477	92,486	369,208
1984	167,215	89,916	87,071	111,281	455,483
1985	150,201	83,267	82,517	117,318	433,302
1986	144,958	79,818	80,223	118,783	423,782
1987	158,510	84,804	84,696	128,759	456,769
1988	157,993	90,117	79,913	125,613	453,636
1989	161,372	83,771	83,885	128,740	457,768
1990	215,910	82,259	83,183	129,837	511,189
1991	207,934	84,223	88,682	122,641	503,481
1992	216,328	84,498	93,736	125,405	519,967
1993	229,440	87,728	95,449	135,610	548,227
1994	284,580	83,645	93,262	148,245	609,732
1995	265,361	81,010	87,449	152,920	586,740
1996	252,278	78,526	93,421	147,249	571,473
1997	239,756	79,559	88,794	148,750	556,858
1998	254,565	78,155	93,620	153,515	579,855
1999	255,144	77,280	89,649	161,243	583,316
2000	235,069	73,030	91,701	163,101	562,901
2001	228,540	72,571	78,859	157,200	537,170
2002	232,466	73,970	86,797	174,214	567,446
2003	219,147	67,163	85,384	166,062	537,756
2004	261,418	35,432	79,795	169,866	572,422
2005	248,902	N/E	70,347	140,970	460,219

Source: West Virginia Department of Transportation, Division of Highways.
Note: N/E Non Existent

REVENUES USED BY STATES FOR HIGHWAYS - 2004 1/

NOVEMBER 2005

(THOUSANDS OF DOLLARS)

TABLE SF-1

STATE	BALANCE BEGINNING OF YEAR 2/			HIGHWAY-USER REVENUES 3/				APPROPRIATIONS FROM GENERAL FUNDS 4/	OTHER STATE IMPOSTS	MISCELLANEOUS	BOND PROCEEDS		PAYMENTS FROM OTHER GOVERNMENTS			TOTAL RECEIPTS
	RESERVES FOR CURRENT HIGHWAY WORK	RESERVES FOR DEBT SERVICE	TOTAL	MOTOR-FUEL TAXES	MOTOR-VEHICLE AND MOTOR-CARRIER TAXES	ROAD AND CROSSING TOLLS	TOTAL				ORIGINAL ISSUES	REFUNDING ISSUES	FEDERAL FUNDS			
													FEDERAL HIGHWAY ADMINISTRATION	OTHER AGENCIES	FROM LOCAL GOVERNMENTS	
Alabama	522,863	-	522,863	538,847	215,665	-	754,512	160,252	5,018	3,066	-	-	526,438	11,044	-	1,460,330
Alaska	67,908	11,061	78,969	28,880	32,163	20,294	81,337	92,085	-	25,959	-	-	392,081	4,998	-	596,460
Arizona	694,866	17,593	712,459	628,271	318,360	-	946,631	-	630,860	-	352,010	132,493	431,100	10,972	46,970	2,564,249
Arkansas	324,428	15,356	339,784	424,971	128,091	-	553,062	28,212	1,356	32,345	-	-	430,485	19,825	7,325	1,072,610
California	5,347,525	-	5,347,525	3,442,693	1,976,049	111,809	5,530,551	-	121,865	124,870	676,065	-	1,753,395	92,782	614,928	8,914,456
Colorado	990,086	-	990,086	528,149	671,682	-	1,199,831	21,548	-	25,237	181,469	278,715	479,627	7,670	65,152	2,259,249
Connecticut	234,604	615,381	849,985	340,687	187,774	157	528,618	41,194	70,418	53,147	226,833	338,610	463,209	11,338	31,358	1,764,726
Delaware	457,232	65,096	522,328	115,945	105,540	169,407	390,892	96,053	-	29,907	4,966	53,670	89,255	2,060	-	666,803
Dist. of Col.	69,495	-	69,495	26,898	90,249	-	117,147	68,675	37,212	756	-	-	128,693	2,244	-	354,727
Florida	1,501,051	141,560	1,642,611	1,646,852	723,423	-	3,192,427	27,568	98,534	182,564	846,429	26,069	1,431,260	22,555	168,423	5,995,828
Georgia	1,166,316	182,673	1,348,989	77,456	48,794	20,719	146,969	563,557	229,001	116,810	411,296	-	771,693	37,529	17	2,276,872
Hawaii	403,417	-	403,417	72,917	99,708	-	172,625	22,128	1,756	15,829	3,900	6,077	62,237	2,382	-	286,934
Idaho	100,534	-	100,534	189,999	123,551	-	313,550	-	-	3,376	-	-	233,435	17,572	4,771	572,704
Illinois	1,119,773	163,049	1,282,822	1,147,190	1,078,564	402,152	2,627,906	11,482	10	20,693	399,424	150,690	869,289	17,944	46,527	4,143,963
Indiana	320,963	94,393	415,356	714,869	190,105	85,753	990,727	5,153	-	9,375	354,455	293,425	599,536	13,164	348,568	2,614,404
Iowa	62,324	-	62,324	417,065	385,074	-	802,139	76,411	253,778	5,376	-	-	351,477	3,202	-	1,492,383
Kansas	677,801	26,611	704,412	395,382	120,027	71,814	587,223	27,372	96,267	34,036	657,782	-	365,759	6,537	21,123	1,796,097
Kentucky	735,841	42,604	778,445	435,913	623,316	-	1,059,229	7,872	-	58,580	-	16,180	490,302	19,674	-	1,651,837
Louisiana	883,326	7,634	890,960	557,778	139,584	36,565	733,927	130,248	44,425	36,227	-	-	501,168	7,831	-	1,453,826
Maine	84,275	15,337	99,612	210,567	54,308	67,064	331,939	81,745	-	6,862	53,470	74,580	190,589	2,473	-	741,658
Maryland	583,947	48,357	632,304	423,862	393,954	106,364	924,180	-	130,663	38,142	265,710	34,542	504,876	8,002	-	1,906,115
Massachusetts	1,276,939	795,872	2,072,811	573,328	302,827	276,103	1,152,258	1,195,966	-	110,506	173,069	-	601,832	5,438	-	3,239,069
Michigan	1,004,609	-	1,004,609	952,192	841,630	31,847	1,825,669	112,894	43,835	90,844	210,980	103,450	616,731	19,212	41,311	3,064,926
Minnesota	836,663	12,123	848,786	642,698	519,971	-	1,162,669	-	177,417	66,860	179,236	-	456,666	7,222	5,165	2,055,235
Mississippi	329,456	137,527	466,983	388,556	123,879	-	512,435	-	43,967	10,233	-	-	373,073	9,004	8,712	957,424
Missouri	428,430	-	428,430	692,265	242,103	-	934,368	-	229,644	15,973	263,542	-	680,690	11,884	12,578	2,148,679
Montana	105,886	-	105,886	166,459	48,058	-	214,517	-	-	2,402	-	-	309,946	19,525	4,459	550,849
Nebraska	92,045	-	92,045	295,520	62,540	-	358,060	38,096	145,969	1,108	-	-	230,814	9,043	37,477	820,567
Nevada	426,050	5,494	431,544	435,630	199,968	253	635,851	11,985	-	9,037	-	-	215,571	3,021	-	875,465
New Hampshire	130,950	-	130,950	146,426	92,147	64,987	303,560	-	-	8,850	5,281	-	127,389	1,614	3,335	450,029
New Jersey	1,632,831	188,857	1,821,688	234,348	205,401	882,864	1,322,613	363,761	-	99,685	1,421,279	138,370	760,913	8,744	-	4,115,364
New Mexico	154,789	95,489	250,278	204,598	239,910	-	444,508	-	3,408	9,019	816,019	381,835	261,651	26,703	-	1,943,143
New York	(413,752)	105,299	(308,453)	991,890	667,432	1,049,296	2,708,618	368,163	27,025	89,660	1,160,079	-	1,630,305	12,982	17,669	6,014,501
North Carolina	599,899	-	599,899	1,161,965	343,225	2,526	1,507,716	-	408,346	285,107	416,254	-	923,160	22,054	18,621	3,581,258
North Dakota	54,618	-	54,618	91,166	50,472	-	141,638	17,020	-	6,572	266	-	200,476	7,919	9,467	383,358
Ohio	975,124	63,659	1,038,783	1,582,663	675,508	191,694	2,449,865	579	-	53,139	293,570	-	899,710	14,873	61,800	3,773,536
Oklahoma	349,663	87,416	437,079	437,079	96,405	186,957	111,979	280,025	-	12,581	50,184	-	490,024	14,021	7,557	1,249,733
Oregon	541,404	-	541,404	385,463	297,253	-	682,716	29,714	11,416	27,299	-	-	344,836	102,737	-	1,198,718
Pennsylvania	1,400,283	400,971	1,801,254	1,295,690	581,441	566,042	2,443,173	528,247	-	322,604	143,110	340,225	1,243,843	24,973	19,110	5,065,285
Rhode Island	42,486	4,644	47,130	80,377	42,028	12,146	134,551	3,694	-	2,913	32,895	57,350	154,187	2,388	-	387,977
South Carolina	204,647	-	204,647	336,767	136,801	8,823	482,391	-	-	5,318	2,210	-	678,781	5,776	10,060	1,184,536
South Dakota	71,129	-	71,129	113,035	52,858	-	165,893	-	58,451	29,876	-	-	212,230	3,842	14,814	485,106
Tennessee	1,020,167	-	1,020,167	653,603	242,664	23	896,290	29,946	42,349	63,796	-	-	541,523	26,092	41,833	1,641,829
Texas	3,167,965	236,686	3,404,651	2,086,269	1,287,426	164,978	3,538,673	25,000	31,735	244,571	-	-	2,619,668	32,709	204,727	6,697,083
Utah	537,137	-	537,137	324,870	88,328	215	413,413	87,208	38,786	34,665	37,019	904,575	227,179	32,234	120	1,775,199
Vermont	3,482	-	3,482	65,939	77,982	-	143,921	15,461	1,240	12,725	3,127	5,871	123,722	3,646	1,640	311,353
Virginia	1,345,616	120,429	1,466,045	769,065	664,174	100,627	1,533,866	192,283	476,052	82,026	-	76,650	590,448	28,000	56,260	3,035,586
Washington	323,246	75,570	398,816	859,982	325,846	127,381	1,313,209	-	34	56,775	486,815	206,595	441,064	29,243	78,528	2,612,263
West Virginia	163,400	14,982	178,382	302,961	254,331	54,580	611,872	19,802	-	2,658	-	-	389,211	15,306	330	1,039,179
Wisconsin	433,814	-	433,814	763,021	274,839	-	1,037,860	-	-	28,140	266,669	-	558,604	7,273	91,887	1,990,433
Wyoming	24,187	-	24,187	92,054	44,512	-	136,566	-	-	4,117	-	-	202,567	6,697	4,224	450,939
Total	33,611,738	3,791,723	37,403,461	29,165,970	16,787,940	5,635,592	51,589,502	4,781,399	3,475,177	2,619,123	10,395,147	3,619,972	28,172,718	924,973	2,106,846	107,684,853

1/ Tables SF-1 and SF-2 show the receipts and disbursements State for highways. See Table SF-21 for general note on SF series. This table is compiled from reports of State authorities
 2/ Any differences between beginning balances and the closing balances on last year's Table SF-2 are the result of accounting adjustments, inclusion of funds not previously reported, etc.
 3/ Amounts shown represent only those highway-user revenues that were expended on State or local

roads. See Table SDF for the full amount of and disposition of highway-user revenues.
 4/ Amounts shown represent gross general fund appropriations for highways reduced by the amount of highway-user revenues placed in the State General Fund. See the "Offset by General Funds Spent for Highways" column on Table DF.

STATE FUNDING FOR HIGHWAYS - SUMMARY - 2004 1/

NOVEMBER 2005

(THOUSANDS OF DOLLARS)

TABLE SF-21

STATE	RECEIPTS									DISBURSEMENTS									
	STATE HIGHWAY-USER TAX REVENUES 2/	ROAD AND CROSSING TOLLS 2/	OTHER IMPOSTS AND GENERAL FUNDS 3/	MISCELLANEOUS INCOME	BOND PROCEEDS 4/	PAYMENTS FROM		TOTAL RECEIPTS	CAPITAL OUTLAY				MAINTENANCE AND HIGHWAY SERVICES	ADMINISTRATION, HIGHWAY POLICE AND SAFETY	INTEREST	BOND RETIREMENT 4/	GRANTS IN-AID TO LOCAL GOVERNMENTS	TOTAL DISBURSEMENTS	
						FEDERAL GOVERNMENT	LOCAL GOVERNMENTS		FEDERAL-AID HIGHWAYS 5/		OTHER ROADS AND STREETS	TOTAL							
									NATIONAL HIGHWAY SYSTEM 6/	OTHER									
Alabama	754,512	-	165,270	3,066	-	537,482	-	1,460,330	497,967	238,970	199,052	935,989	144,697	233,832	9,170	12,390	225,766	1,561,844	
Alaska	61,043	20,294	92,085	25,959	-	397,079	-	596,460	192,148	96,098	104,399	392,645	148,166	71,845	8,088	-	2,014	622,758	
Arizona	946,631	-	630,860	13,213	352,010	442,072	46,970	2,431,756	607,401	142,424	257,423	1,007,248	95,070	324,098	112,586	293,322	604,133	2,436,457	
Arkansas	553,062	-	29,568	32,345	-	450,310	7,325	1,072,610	498,473	258,571	83,048	840,092	223,301	126,151	29,039	-	-	1,218,583	
California	5,418,742	111,809	121,865	124,870	676,065	1,846,177	614,928	8,914,456	2,105,420	794,853	10,345	2,910,618	682,314	2,311,743	44,951	-	2,017,829	7,967,455	
Colorado	1,199,831	-	21,548	25,237	181,469	487,297	65,152	1,980,534	292,356	396,837	85,239	774,432	301,074	182,814	78,285	7,235	247,023	1,590,863	
Connecticut	528,461	157	111,612	53,147	226,833	474,547	31,358	1,426,115	440,034	131,704	16,309	588,047	118,593	184,661	153,833	277,969	14,871	1,337,974	
Delaware	221,485	169,407	96,053	29,907	4,966	91,315	-	613,133	54,181	97,226	123,573	274,980	105,903	248,015	56,084	59,251	-	744,233	
Dist. of Col.	117,147	-	105,887	756	-	130,937	-	354,727	36,337	97,467	95,406	229,210	24,934	106,879	6,800	1,488	-	369,311	
Florida	2,370,275	822,152	126,102	182,564	846,429	1,453,815	168,423	5,969,760	2,017,435	1,654,598	94,692	3,766,725	797,122	536,936	299,346	182,607	194,917	5,777,653	
Georgia	126,250	20,719	792,558	116,810	411,296	809,222	17	2,276,770	398,203	764,822	89,117	1,252,142	138,450	305,339	104,109	134,275	577	1,934,892	
Hawaii	172,625	-	23,884	15,829	3,900	64,619	-	280,857	86,077	44,709	502	131,288	28,531	49,279	17,845	17,509	63,349	307,801	
Idaho	313,550	-	-	3,376	-	251,007	4,771	572,704	210,031	64,643	40,679	315,353	63,159	57,829	-	-	131,239	567,580	
Illinois	2,225,753	402,152	11,492	20,693	399,424	887,233	46,527	3,993,274	1,436,593	838,708	1,477	2,276,778	477,186	410,089	161,576	150,871	661,484	4,137,984	
Indiana	904,974	85,753	5,153	9,375	354,455	612,700	348,568	2,320,978	565,820	453,706	211,265	1,230,791	304,375	317,471	80,635	64,759	286,715	2,284,746	
Iowa	802,139	-	330,189	5,376	-	354,679	-	1,492,983	286,710	203,340	6,998	497,048	110,709	157,869	-	-	635,185	1,400,811	
Kansas	515,408	71,814	123,639	34,036	657,782	372,296	21,123	1,796,098	470,931	315,733	82,821	869,485	126,440	127,055	67,196	47,110	150,187	1,387,473	
Kentucky	1,059,229	-	7,872	58,580	-	509,976	-	1,635,657	380,250	507,820	229,686	1,117,756	261,461	179,737	61,321	121,875	148,390	1,890,540	
Louisiana	697,362	36,565	174,673	36,227	-	508,999	-	1,453,826	412,137	330,293	184,354	926,784	316,329	202,667	19,785	44,126	66,536	1,576,227	
Maine	264,875	67,064	81,745	6,862	53,470	193,062	-	667,078	125,019	110,632	71,220	306,871	155,518	103,002	18,669	21,470	21,732	627,262	
Maryland	817,816	106,364	130,663	38,142	265,710	512,878	-	1,871,573	584,986	261,761	22,716	869,463	245,404	192,828	50,134	61,575	377,296	1,796,700	
Massachusetts	876,155	276,103	1,195,966	110,506	173,069	607,270	-	3,239,669	999,625	129,320	200,822	1,329,767	182,576	361,588	404,838	1,195,299	137,640	3,611,708	
Michigan	1,793,822	31,847	156,729	90,844	210,980	635,943	41,311	2,961,476	168,275	95,256	888,372	1,151,903	245,287	310,482	42,046	32,997	1,043,449	2,826,164	
Minnesota	1,162,669	-	177,417	66,860	179,236	463,888	5,165	2,055,235	656,574	130,466	2,831	789,871	353,242	163,958	8,234	7,380	672,694	1,995,379	
Mississippi	512,435	-	43,967	10,233	-	382,077	8,712	957,424	424,886	200,204	81,087	706,177	90,771	108,091	23,534	45,935	112,740	1,087,248	
Missouri	934,368	-	229,644	15,973	263,542	692,574	12,578	2,148,679	792,775	308,786	99,903	1,201,464	409,357	198,900	31,889	23,455	270,292	2,135,357	
Montana	214,517	-	-	2,402	-	329,471	4,459	550,849	182,184	118,111	93,113	393,408	72,890	161,247	111	3,705	25,374	656,735	
Nebraska	358,060	-	184,065	1,108	-	239,857	37,477	820,567	174,621	137,937	78,456	391,014	102,086	148,395	-	-	217,804	859,299	
Nevada	635,598	253	11,985	9,037	-	218,592	-	875,465	344,161	58,875	127,508	530,544	84,504	204,892	20,286	21,675	183,056	1,044,957	
New Hampshire	238,573	64,987	-	8,850	5,281	129,003	3,335	450,229	60,235	13,596	20,260	94,091	136,346	97,695	18,648	15,357	27,075	389,212	
New Jersey	439,749	882,864	363,761	99,685	1,421,279	769,657	-	3,976,995	1,053,450	508,198	54,742	1,616,390	375,837	542,814	581,576	233,725	360,154	3,710,496	
New Mexico	444,508	-	3,408	9,019	8,126,019	288,354	-	1,561,308	126,193	62,514	117,965	306,672	152,830	84,328	51,601	108,880	77,788	782,099	
New York	1,659,322	1,049,296	395,188	89,660	1,160,079	1,643,287	17,669	6,014,501	2,158,026	681,873	121,495	2,961,394	1,128,612	578,348	464,793	675,950	284,869	6,093,966	
North Carolina	1,505,190	2,526	408,346	285,107	416,254	945,214	18,621	3,581,258	467,164	450,294	940,505	1,857,963	816,096	729,639	15,416	16,675	120,814	3,556,603	
North Dakota	141,638	-	23,592	266	-	208,395	9,467	383,358	174,046	69,600	6,012	249,658	36,459	43,711	-	-	58,091	387,919	
Ohio	2,258,171	191,694	579	53,139	293,570	914,583	61,800	3,773,536	1,431,943	17,291	101,183	1,550,417	449,555	410,645	95,561	222,343	928,071	3,656,592	
Oklahoma	208,384	186,957	280,025	12,581	50,184	504,045	7,557	1,249,733	258,217	173,190	112,189	543,596	163,563	208,578	77,871	26,010	155,627	1,175,245	
Oregon	682,716	-	41,130	27,299	-	447,573	-	1,198,718	342,762	92,066	166,406	601,234	167,610	110,364	13,716	7,500	99,303	999,727	
Pennsylvania	1,877,131	566,042	528,247	322,604	143,110	1,268,816	19,110	4,725,060	1,704,279	4,737	207,194	1,916,210	823,866	704,940	183,013	103,303	211,054	3,942,386	
Rhode Island	122,405	12,146	3,694	2,913	32,895	156,575	-	330,628	118,270	34,261	13,893	166,424	61,860	48,148	17,694	21,303	-	315,429	
South Carolina	473,568	8,823	-	5,318	2,210	684,557	10,060	1,184,536	315,498	355,095	1,664	672,257	305,124	200,487	29,053	24,810	21,886	1,253,617	
South Dakota	165,893	-	58,451	29,876	-	216,072	14,814	485,106	207,848	49,088	44,936	301,872	63,982	-	-	-	42,481	455,169	
Tennessee	896,267	23	72,295	63,796	-	567,615	41,833	1,641,829	376,050	441,094	35,475	852,619	269,104	141,775	-	-	285,640	1,549,138	
Texas	3,373,695	164,978	56,735	244,571	-	2,652,377	204,727	6,697,083	3,376,174	1,071,735	55,963	4,503,872	1,239,192	785,849	148,090	13,550	443,111	7,133,664	
Utah	413,198	215	125,994	34,665	37,019	259,413	120	870,624	295,441	187,075	9,794	492,310	85,792	110,598	56,941	81,395	139,323	966,359	
Vermont	143,921	-	16,701	12,725	3,127	127,368	1,640	305,482	59,452	28,126	43,768	131,346	52,841	71,041	746	1,688	33,602	291,264	
Virginia	1,433,239	100,627	668,335	82,026	-	618,448	56,260	2,958,935	443,720	323,412	395,665	1,162,797	509,789	332,431	123,622	133,759	263,084	2,925,482	
Washington	1,185,828	127,381	34	56,775	486,815	470,307	78,528	2,405,668	805,247	199,834	-	1,005,082	332,081	226,608	78,299	72,520	547,391	2,261,981	
West Virginia	557,292	54,580	19,802	2,658	-	404,517	330	1,039,179	366,332	221,997	10,321	598,650	277,794	117,711	35,280	26,351	-	1,055,786	
Wisconsin	1,037,860	-	-	28,140	266,669	565,877	91,887	1,990,433	385,951	552,843	85,267	1,024,061	179,769	229,085	65,301	53,186	390,174	1,941,576	
Wyoming	136,566																		