

Comparison of Highway Finances

Prepared for the City of Huntsville, AL

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Highway Finance

This project is intended to examine the revenues and expenditures of the Alabama Department of Transportation (ALDOT) with respect to total values and with a detailed examination of the urban counties versus the remainder of the state. For purposes within this document, the urban counties are hereby defined as Baldwin, Jefferson, Madison, Mobile, Montgomery and Tuscaloosa. The analysis and summary tables contained in this report focus on the revenues for ALDOT, expenditures for ALDOT and a comparison of specific counties to determine if selected counties are receiving their “fair” share of money. All data used in this project was obtained from the Alabama Department of Transportation and the Alabama Department of Revenue.

This report documents the revenues and expenditures reported by the Alabama Department of Transportation on a statewide basis. The report then includes a comparison of the urban counties and the remainder of the state using authorized project data from the Alabama Department of Transportation and estimated fuel tax revenue generated by each county from the Alabama Department of Revenue. The final aspect of this report is a comparison of estimated return on investment, performed through a comparison of estimated fuel tax revenue collected by county and actual expenditures in each county, to determine if counties are being treated evenly.

Revenues

The statewide revenues for the Alabama Department of Transportation (ALDOT) are based on a variety of taxes and fees. The data collected for revenues accumulated by ALDOT were obtained and summarized from the annual reports of ALDOT. Table 1 contains a summary of the monies collected by ALDOT and the percentage of the total revenue collected by each line item during the past fifteen years.

Table 1: Highway Funds, FY1990 - FY2005

Revenue Source (State)	Total	Percent
Gasoline Excise Tax (4 cent)	\$653,192,669	4.61
Motor Fuel Tax (4 cent)	\$396,605,946	2.80
LP Gas Vehicle	\$4,030,140	0.03
Motor Vehicle License	\$1,102,423,646	7.78
Gasoline Excise Tax (7 cent)	\$1,127,082,928	7.95
Lubricating Oil	\$9,424,777	0.07
Oversize Hauling Permit	\$41,523,109	0.29
Net Motor Fuel Tax (8 cent)	\$1,192,761,548	8.41
Truck Identification Decal	\$36,108,830	0.25
Petroleum Products Inspection Fee	\$837,765,855	5.91
Outdoor Advertising Permit Fee	\$7,843,545	0.06
Motor Carrier Tax	\$9,229,257	0.07
Gasoline Excise Tax (5 cent)	\$1,178,879,953	8.32
Interest Income	\$36,015,390	0.25
Rapid Rail	\$3,063,741	0.02
Transfer From General Fund	\$4,428,292	0.03
County Aid and Miscellaneous	\$331,193,048	2.34
Oil Lease Funds	\$10,024,062	0.07
Governor's Program Energy Refund	\$166,124,547	1.17
Highway Bonds	\$112,037,394	0.79
UMTA Vehicle Disposal	\$4,604,918	0.03
Revenue Source (Federal)	Total	Percent
Federal Aid	\$6,910,941,918	48.75
Total Receipts	\$14,175,305,513	100.00

* The values in this table are not adjusted for inflation

To expand the analysis, the value of money collected in each category was further examined by removing the inflation values from the revenues. This process was performed by collecting inflation values from the U.S. Department of Labor and converting all revenue into 1990 dollars. Table 2 shows the ALDOT revenues converted to constant dollars and Figure 1 shows the change in revenues collected during the past fifteen years.

Table 2: Annual Highway Revenues

Fiscal Year	Current Dollars	1990 Dollars
1990	\$611,859,874	\$611,859,874
1991	\$568,643,336	\$545,897,603
1992	\$566,874,329	\$527,193,126
1993	\$736,027,133	\$662,424,420
1994	\$745,315,203	\$655,877,379
1995	\$784,170,091	\$674,386,278
1996	\$805,202,111	\$668,317,752
1997	\$817,952,714	\$662,541,698
1998	\$773,880,750	\$619,104,600
1999	\$881,478,876	\$687,553,523
2000	\$1,019,610,970	\$774,904,337
2001	\$1,168,701,226	\$864,838,907
2002	\$1,276,608,366	\$931,924,107
2003	\$1,087,485,516	\$772,114,716
2004	\$1,105,676,917	\$762,917,073
2005	\$1,225,818,101	\$821,298,128
Total	\$14,175,305,513	\$11,243,153,521

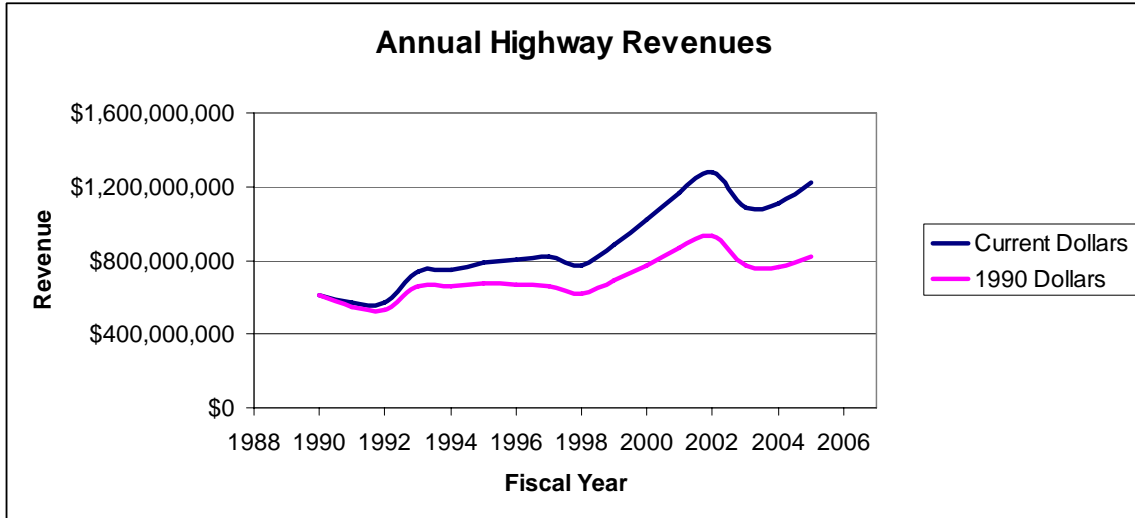


Figure 1: Annual Highway Revenues

A further examination of the revenues was performed, which focused only on the fuel tax revenues collected by the state. Using formulas from the Alabama Department of Revenue, an estimated contribution from each county was developed. It is important to note that these values are estimated based on the motor vehicle registrations in each county. It is not intended to be reflective of issues related to individuals living in one county and working and traveling in another county. Table 3 contains the estimated fuel tax revenue from each county and the percentage each county contributed to the entire statewide revenue stream. As can be seen from Table 3, the top six urban counties (Baldwin, Jefferson, Madison, Mobile, Montgomery and Tuscaloosa) contribute 40.8 percent of the total fuel tax revenue collected in the state. In contrast, the bottom six counties contribute only 1.43 percent of the total fuel tax revenue.

Table 3: Estimated Fuel Tax Revenues
(Urban Counties: Jefferson, Mobile, Madison, Montgomery, Tuscaloosa, Baldwin)

County	Total	Percent	County	Total	Percent
Jefferson	\$1,111,018,983	15.08	Marion	\$56,299,043	0.76
Mobile	\$607,485,947	8.25	Franklin	\$54,747,123	0.74
Madison	\$469,068,276	6.37	Pike	\$48,703,073	0.66
Montgomery	\$356,448,646	4.84	Geneva	\$47,477,348	0.64
Tuscaloosa	\$245,478,828	3.33	Clarke	\$46,505,298	0.63
Baldwin	\$216,092,990	2.93	Winston	\$44,917,615	0.61
Calhoun	\$215,872,119	2.93	Monroe	\$41,809,328	0.57
Shelby	\$211,551,946	2.87	Cherokee	\$40,733,710	0.55
Morgan	\$200,400,384	2.72	Randolph	\$39,136,591	0.53
Etowah	\$183,417,395	2.49	Marengo	\$37,983,537	0.52
Lauderdale	\$157,332,108	2.14	Barbour	\$37,910,200	0.51
Houston	\$155,800,469	2.11	Butler	\$37,205,142	0.51
Lee	\$152,241,685	2.07	Bibb	\$36,990,164	0.50
Marshall	\$150,406,359	2.04	Washington	\$35,423,739	0.48
Cullman	\$141,682,601	1.92	Fayette	\$35,208,882	0.48
Walker	\$132,939,598	1.80	Pickens	\$34,351,977	0.47
Talladega	\$127,865,882	1.74	Macon	\$33,523,648	0.46
Limestone	\$109,334,785	1.48	Lamar	\$31,069,333	0.42
St. Clair	\$106,410,646	1.44	Henry	\$30,189,200	0.41
DeKalb	\$105,120,671	1.43	Choctaw	\$29,476,348	0.40
Colbert	\$102,444,848	1.39	Clay	\$27,915,632	0.38
Jackson	\$96,054,383	1.30	Cleburne	\$27,885,676	0.38
Elmore	\$95,042,067	1.29	Hale	\$23,754,367	0.32
Dale	\$85,929,808	1.17	Conecuh	\$23,417,968	0.32
Blount	\$83,279,207	1.13	Crenshaw	\$21,903,840	0.30
Russell	\$81,262,297	1.10	Sumter	\$21,725,124	0.29
Coffee	\$77,101,771	1.05	Coosa	\$21,096,180	0.29
Dallas	\$73,226,838	0.99	Lowndes	\$20,220,117	0.27
Autauga	\$70,547,453	0.96	Wilcox	\$19,330,669	0.26
Covington	\$69,847,833	0.95	Perry	\$16,542,449	0.22
Tallapoosa	\$69,641,414	0.95	Greene	\$14,916,946	0.20
Escambia	\$65,692,587	0.89	Bullock	\$13,660,704	0.19
Chilton	\$64,447,192	0.87			
Chambers	\$64,342,623	0.87			
Lawrence	\$59,936,464	0.81			
			TOTAL	\$7,366,798,070	100.00

A year-by-year examination of the fuel tax revenue collected between the six urban counties and the remainder of the state is shown in Table 4. As can be seen, this table shows that

the proportion of fuel tax revenue collected from the six urban counties has remained almost constant, at just over forty-percent during the past fifteen years.

Table 4: Comparison of Urban to Rural Counties
(Urban Counties: Jefferson, Mobile, Madison, Montgomery, Tuscaloosa, Baldwin)

Fiscal Year	Six Urban Counties	Other Counties	Percent
1990	\$120,616,607	\$178,671,017	40.3
1991	\$117,928,097	\$175,567,569	40.2
1992	\$136,791,054	\$200,183,691	40.6
1993	\$179,408,736	\$261,552,017	40.7
1994	\$183,196,604	\$268,094,815	40.6
1995	\$188,906,167	\$272,267,020	41.0
1996	\$201,623,723	\$289,657,209	41.0
1997	\$193,662,898	\$280,578,524	40.8
1998	\$199,407,229	\$289,190,710	40.8
1999	\$203,715,526	\$294,562,064	40.9
2000	\$206,803,060	\$299,039,371	40.9
2001	\$205,196,731	\$296,663,951	40.9
2002	\$209,722,288	\$302,998,511	40.9
2003	\$210,851,747	\$304,881,924	40.9
2004	\$218,642,179	\$316,166,512	40.9
2005	\$229,121,023	\$331,129,496	40.9

Figure 2 shows the ratio of fuel tax revenue collected from the urban counties versus the remainder of the state on both an actual dollar value and constant 1990 dollar value.

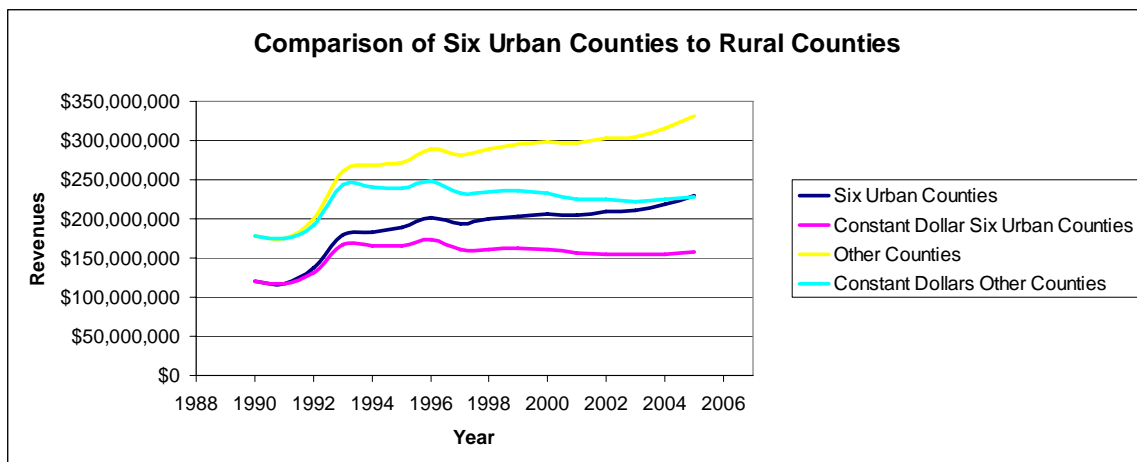


Figure 2: Fuel Tax Revenues

Expenditures

The statewide expenditures of the Alabama Department of Transportation are used to support a variety of construction, maintenance, administration, equipment purchases, debt services and other expenses. The data summarized for ALDOT expenditures were obtained from the annual reports of ALDOT for fiscal years 1990 through 2005. The amount of money spent, summarized and defined by a percentage of the total expenses for the past fifteen years, is shown in Table 5. As can be seen, the major category is construction; moreover, construction and maintenance expenses account for 87.6 percent of total expenditures.

Table 5: State Highway Expenditures, FY1990 - FY 2005

Expenditures	Total	Percent
Construction	\$9,889,126,229	70.70
Maintenance	\$2,358,629,991	16.90
Equipment Purchases	\$93,224,781	0.70
Administration	\$428,068,376	3.10
Debt Services	\$249,789,361	1.80
Other: Deposits in Transit, Investments, Retainage and Pending Distributions	\$967,277,908	6.90
Total Expenditures	\$13,986,116,646	100.00

* These values are actual and not constant dollar amounts

To expand the analysis, the values of money expended in each category, was further examined by removing inflation from the expenses. This process was performed by collecting inflation values from the U.S. Department of Labor and converting all revenue into 1990 dollars. Table 6 shows the ALDOT expenditures converted to constant dollars and Figure 3 shows the change in expenditures collected during the past fifteen years.

Table 6: Annual Highway Expenditures

Fiscal Year	Expenditures	Constant Dollar Expenditures
1990	\$634,623,195	\$634,623,195
1991	\$550,610,812	\$528,586,380
1992	\$537,690,318	\$500,051,996
1993	\$674,547,321	\$607,092,589
1994	\$713,541,198	\$627,916,254
1995	\$748,106,106	\$643,371,251
1996	\$826,617,093	\$686,092,187
1997	\$786,309,336	\$636,910,562
1998	\$829,491,861	\$663,593,489
1999	\$832,382,973	\$649,258,719
2000	\$1,001,056,309	\$760,802,795
2001	\$1,099,933,354	\$813,950,682
2002	\$1,209,809,199	\$883,160,715
2003	\$1,158,128,970	\$822,271,569
2004	\$1,152,273,272	\$795,068,558
2005	\$1,230,995,329	\$824,766,870
Total	\$13,986,116,646	\$11,077,517,811

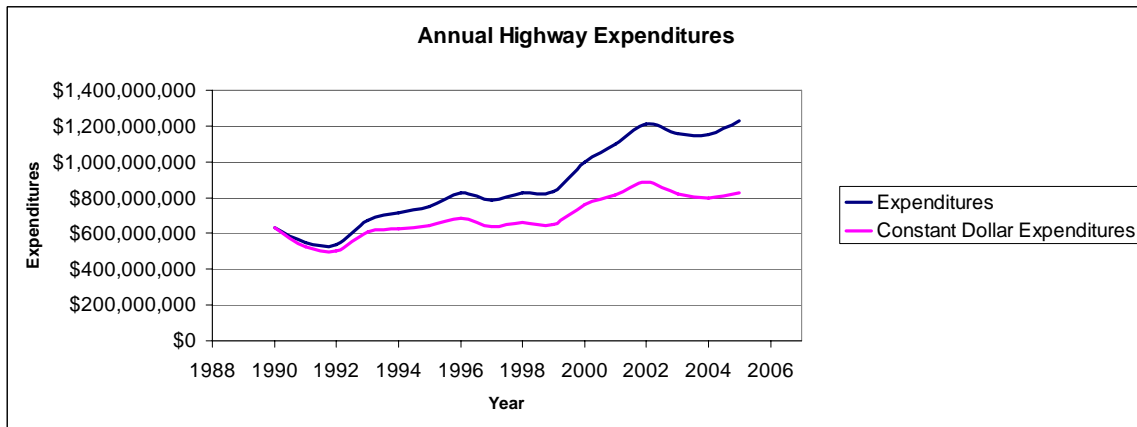


Figure 3: Annual Highway Expenditures

A further examination of the expenditures was performed focusing on the county in which the money was expended. The values for this analysis were provided from the Alabama Department of Transportation. Table 7 contains the dollar amount expended in each county and the percentage each county contributed to the entire statewide expenses. As can be seen from

Table 7, the top six urban counties (Baldwin, Jefferson, Madison, Mobile, Montgomery and Tuscaloosa) consume 33.9 percent of the total expenditures in the state.

Table 7: County Expenditures
(Urban Counties: Jefferson, Mobile, Madison, Montgomery, Tuscaloosa, Baldwin)

County	Expenditure	Percent	County	Expenditure	Percent
JEFFERSON	\$802,797,774	10.82	WILCOX	\$57,862,898	0.78
MOBILE	\$448,972,606	6.05	CHOCTAW	\$57,541,153	0.78
WALKER	\$447,439,041	6.03	BARBOUR	\$57,167,358	0.77
TUSCALOOSA	\$433,813,435	5.85	DALLAS	\$54,982,811	0.74
MONTGOMERY	\$391,506,536	5.28	AUTAUGA	\$54,912,444	0.74
MADISON	\$249,396,776	3.36	MARENGO	\$54,593,452	0.74
MARION	\$246,348,997	3.32	MACON	\$54,125,679	0.73
CALHOUN	\$211,778,531	2.85	BLOUNT	\$53,015,704	0.71
TALLADEGA	\$211,581,476	2.85	CHAMBERS	\$50,020,627	0.67
BALDWIN	\$187,695,475	2.53	GREENE	\$49,835,277	0.67
ST. CLAIR	\$183,500,113	2.47	PIKE	\$47,803,921	0.64
COVINGTON	\$178,497,874	2.41	CRENSHAW	\$46,885,830	0.63
LEE	\$150,730,516	2.03	HALE	\$45,608,193	0.61
FRANKLIN	\$127,681,113	1.72	DALE	\$44,826,114	0.60
RUSSELL	\$124,229,147	1.67	GENEVA	\$42,541,472	0.57
LAUDERDALE	\$120,241,198	1.62	CHILTON	\$39,238,478	0.53
MORGAN	\$119,607,987	1.61	PICKENS	\$35,085,335	0.47
CULLMAN	\$116,409,936	1.57	BIBB	\$30,995,190	0.42
TALLAPOOSA	\$116,182,226	1.57	CONECUH	\$30,459,517	0.41
COLBERT	\$113,461,133	1.53	WASHINGTON	\$27,525,560	0.37
ETOWAH	\$109,434,530	1.47	HENRY	\$25,954,454	0.35
JACKSON	\$98,791,647	1.33	WINSTON	\$25,376,507	0.34
SHELBY	\$95,028,452	1.28	LAMAR	\$25,144,984	0.34
LAWRENCE	\$94,509,567	1.27	MONROE	\$21,598,305	0.29
ESCAMBIA	\$89,485,865	1.21	COOSA	\$18,766,844	0.25
ELMORE	\$89,430,956	1.21	PERRY	\$18,630,102	0.25
DEKALB	\$89,257,887	1.20	BULLOCK	\$18,622,574	0.25
COFFEE	\$87,972,425	1.19	RANDOLPH	\$18,324,417	0.25
SUMTER	\$86,551,996	1.17	FAYETTE	\$17,766,880	0.24
BUTLER	\$82,105,702	1.11	CLAY	\$17,706,930	0.24
CLARKE	\$71,999,757	0.97	CHEROKEE	\$16,761,059	0.23
LIMESTONE	\$71,468,580	0.96	CLEBURNE	\$14,626,518	0.20
HOUSTON	\$71,371,783	0.96			
MARSHALL	\$68,763,897	0.93			
LOWNDES	\$57,927,860	0.78			
			TOTAL	\$7,420,279,381	100.00

A year-by-year examination of the expenditures in each of the six urban counties is included in Tables 8 through 13. An analysis examining the six urban counties and the remainder of the state is shown in Table 14.

Table 8: Baldwin County Expenditures

FISCAL YEAR	FEDERAL OBLIGATION	STATE OBLIGATION	OTHER OBLIGATION (COUNTY AND CITY)	IN KIND OBLIGATION
1990	\$0.00	\$44,786.44	\$104,184.83	\$0.00
1991	\$308,675.31	\$12,400.70	\$33,430.82	\$0.00
1992	\$4,224,851.61	\$1,093,345.57	\$128,173.53	\$0.00
1993	\$316,974.77	\$85,495.98	\$46,000.00	\$0.00
1994	\$122,500.00	\$2,659,996.28	\$5,913.99	\$30,625.00
1995	\$717,489.60	\$321,446.51	\$0.00	\$0.00
1996	\$4,095,617.76	\$1,479,477.99	\$20,896.76	\$0.00
1997	\$20,105,178.26	\$5,285,950.62	\$52,911.14	\$0.00
1998	\$12,719,830.08	\$3,391,685.94	\$252,609.66	\$0.00
1999	\$7,957,218.92	\$566,087.21	\$14,840.60	\$1,823,495.09
2000	\$3,397,482.70	\$2,310,715.03	\$51,000.00	\$46,997.00
2001	\$12,768,731.71	\$3,269,122.52	\$255,910.00	\$32,000.00
2002	\$11,999,216.99	\$2,592,045.78	\$6,642.52	\$333,157.11
2003	\$5,373,892.15	\$5,589,189.55	\$256,145.25	\$173,950.00
2004	\$23,859,535.28	\$9,833,580.93	\$56,450.00	\$849,403.26
2005	\$17,145,296.70	\$5,453,910.96	\$13,875,906.00	\$119,813.00

* These values are actual and not constant dollar amounts

Table 9: Jefferson County Expenditures

FISCAL YEAR	FEDERAL OBLIGATION	STATE OBLIGATION	OTHER OBLIGATION (COUNTY AND CITY)	IN KIND OBLIGATION
1990	\$6,954,590.01	\$3,284,210.29	\$26,625.00	\$0.00
1991	\$4,546,806.56	\$1,178,287.73	\$298,203.98	\$0.00
1992	\$4,865,670.47	\$855,944.89	\$651,166.44	\$0.00
1993	\$16,936,923.18	\$4,255,532.11	\$162,112.00	\$0.00
1994	\$14,529,774.49	\$4,181,314.27	\$156,880.00	\$0.00
1995	\$6,094,992.51	\$1,525,528.47	\$461,078.29	\$0.00
1996	\$15,784,063.60	\$4,001,478.44	\$459,107.77	\$0.00
1997	\$36,187,303.01	\$11,602,724.66	\$239,615.80	\$59,774.07
1998	\$15,550,345.00	\$5,442,546.62	\$285,306.42	\$905,666.00
1999	\$29,896,053.18	\$4,255,704.93	\$847,791.36	\$554,889.50
2000	\$80,239,421.39	\$9,535,082.14	\$6,279,386.29	\$150,219.19
2001	\$114,365,379.18	\$11,101,577.65	\$122,939.05	\$1,649,480.81
2002	\$63,786,647.75	\$14,815,269.84	\$688,616.05	\$1,093,475.00
2003	\$95,740,674.92	\$23,570,528.83	\$840,809.76	\$724,538.00
2004	\$82,188,232.23	\$23,337,947.99	\$1,715,177.25	\$4,451,715.50
2005	\$52,352,855.24	\$16,092,971.16	\$379,571.07	\$537,247.00

* These values are actual and not constant dollar amounts

Table 10: Madison County Expenditures

FISCAL YEAR	FEDERAL OBLIGATION	STATE OBLIGATION	OTHER OBLIGATION (COUNTY AND CITY)	IN KIND OBLIGATION
1990	\$1,950,531.10	\$216,725.68	\$0.00	\$0.00
1991	\$0.00	\$8,553.66	\$0.00	\$0.00
1992	\$694,644.80	\$184,783.64	\$119,196.43	\$0.00
1993	\$1,239,286.79	\$3,370,279.84	\$28,377.11	\$0.00
1994	\$1,970,463.69	\$1,785,412.57	\$0.00	\$0.00
1995	\$14,333,682.85	\$3,035,791.55	\$21,759.47	\$20,000.00
1996	\$14,158,788.00	\$5,609,053.10	\$0.00	\$0.00
1997	\$2,129,023.80	\$629,089.87	\$6,043.75	\$50,903.75
1998	\$1,727,561.01	\$2,644,716.09	\$0.00	\$0.00
1999	\$6,830,665.70	\$3,395,685.36	\$392,280.60	\$837,189.48
2000	\$31,528,519.72	\$6,411,599.16	\$0.00	\$666,211.00
2001	\$11,023,029.63	\$2,589,192.78	\$60,000.00	\$170,000.00
2002	\$35,230,063.07	\$11,390,302.64	\$2,286,303.37	\$194,462.97
2003	\$17,560,209.66	\$10,250,600.40	\$250,418.08	\$53,564.09
2004	\$22,160,269.44	\$7,267,598.10	\$1,498,129.03	\$400,400.00
2005	\$11,251,023.28	\$8,265,452.56	\$1,245,007.26	\$253,930.00

* These values are actual and not constant dollar amounts

Table 11: Mobile County Expenditures

FISCAL YEAR	FEDERAL OBLIGATION	STATE OBLIGATION	OTHER OBLIGATION (COUNTY AND CITY)	IN KIND OBLIGATION
1990	\$22,634,114.25	\$3,304,777.40	\$30,769.97	\$0.00
1991	\$20,515,860.00	\$2,292,456.00	\$16,443.35	\$0.00
1992	\$2,289,977.60	\$784,826.69	\$68,567.26	\$0.00
1993	\$3,124,214.77	\$1,236,688.88	\$246,600.00	\$0.00
1994	\$6,509,360.00	\$1,566,660.00	\$79,986.48	\$0.00
1995	\$25,228,898.93	\$6,045,174.21	\$2,102,262.66	\$453,090.25
1996	\$11,480,223.66	\$1,525,027.64	\$2,751,818.02	\$0.00
1997	\$6,790,893.68	\$603,464.69	\$1,714,481.80	\$0.00
1998	\$13,774,502.15	\$4,189,382.91	\$339,000.00	\$50,000.00
1999	\$9,649,923.53	\$915,852.00	\$2,019,049.20	\$93,127.50
2000	\$55,547,403.31	\$10,659,459.26	\$2,518,662.53	\$194,730.79
2001	\$18,444,154.92	\$3,406,122.60	\$780,724.98	\$456,364.00
2002	\$34,382,873.29	\$6,331,970.74	\$1,260,692.51	\$48,929.00
2003	\$38,806,529.01	\$5,905,263.75	\$1,836,763.33	\$32,300.00
2004	\$19,794,079.84	\$10,554,338.51	\$963,510.59	\$324,396.00
2005	\$62,477,185.60	\$17,300,681.43	\$2,094,485.37	\$119,363.60

* These values are actual and not constant dollar amounts

Table 12: Montgomery County Expenditures

FISCAL YEAR	FEDERAL OBLIGATION	STATE OBLIGATION	OTHER OBLIGATION (COUNTY AND CITY)	IN KIND OBLIGATION
1990	\$6,143,891.04	\$2,112,915.42	\$0.00	\$0.00
1991	\$4,234,218.75	\$1,275,067.23	\$1,000.98	\$36,634.20
1992	\$14,278,677.39	\$2,123,391.26	\$15,404.29	\$0.00
1993	\$1,124,096.20	\$1,267,322.36	\$90,266.94	\$0.00
1994	\$4,634,506.40	\$2,826,057.67	\$0.00	\$0.00
1995	\$3,605,648.60	\$695,927.69	\$0.00	\$0.00
1996	\$30,578,084.24	\$5,765,399.85	\$0.00	\$48,060.00
1997	\$17,340,240.00	\$4,512,695.90	\$99,141.34	\$147,500.00
1998	\$13,776,283.17	\$4,034,546.09	\$35,771.90	\$133,964.54
1999	\$58,194,899.78	\$14,618,418.66	\$57,691.51	\$10,483.25
2000	\$43,993,712.12	\$8,478,055.37	\$0.00	\$351,384.02
2001	\$13,833,565.03	\$2,888,861.43	\$296,890.33	\$482,645.80
2002	\$38,514,273.79	\$9,185,622.90	\$3,753,865.86	\$643,791.71
2003	\$17,686,330.74	\$5,818,634.97	\$1,417,703.32	\$697,304.25
2004	\$26,138,649.61	\$9,322,374.16	\$181,687.97	\$199,256.22
2005	\$8,426,832.27	\$4,338,261.11	\$140,000.00	\$898,626.29

* These values are actual and not constant dollar amounts

Table 13: Tuscaloosa County Expenditures

FISCAL YEAR	FEDERAL OBLIGATION	STATE OBLIGATION	OTHER OBLIGATION (COUNTY AND CITY)	IN KIND OBLIGATION
1990	\$74,266.75	\$275,332.74	\$1,157.63	\$0.00
1991	\$0.00	\$464,532.88	\$0.00	\$0.00
1992	\$1,296,970.81	\$719,101.99	\$244,070.88	\$0.00
1993	\$3,013,883.59	\$2,237,062.42	\$414,717.64	\$0.00
1994	\$5,176,555.98	\$11,312,838.15	\$1,491,082.91	\$0.00
1995	\$2,945,026.57	\$1,345,644.82	\$457,958.24	\$0.00
1996	\$2,387,810.11	\$1,275,361.25	\$232,815.60	\$147,998.75
1997	\$11,219,989.24	\$3,105,529.55	\$1,334.96	\$0.00
1998	\$24,871,499.97	\$5,067,475.59	\$18,520.04	\$0.00
1999	\$27,493,305.91	\$14,949,342.23	\$117,049.06	\$529,722.25
2000	\$26,588,088.28	\$22,813,822.22	\$10,000.00	\$422,750.00
2001	\$37,280,302.71	\$29,218,028.03	\$1,040,302.91	\$60,255.40
2002	\$46,153,422.87	\$26,098,503.24	\$384,508.66	\$109,255.70
2003	\$49,355,476.52	\$25,857,640.15	\$933,777.86	\$199,010.00
2004	\$21,594,824.67	\$8,002,828.62	\$185,461.66	\$122,106.00
2005	\$9,474,542.03	\$4,171,786.69	\$734,211.17	\$114,571.32

* These values are actual and not constant dollar amounts

Table 14: Comparison of the Six Urban Counties to the remainder of the state
(Urban Counties: Jefferson, Mobile, Madison, Montgomery, Tuscaloosa, Baldwin)

	FEDERAL OBLIGATION	STATE OBLIGATION	OTHER OBLIGATION (COUNTY AND CITY)	IN KIND OBLIGATION
BALDWIN	\$125,131,124	\$43,993,896	\$15,161,015	\$3,409,440
JEFFERSON	\$640,019,733	\$139,036,650	\$13,614,387	\$10,127,005
MADISON	\$173,787,763	\$67,054,837	\$5,907,515	\$2,646,661
MOBILE	\$351,450,195	\$76,926,292	\$18,823,818	\$1,772,301
MONTGOMERY	\$302,503,909	\$79,263,552	\$6,089,424	\$3,649,650
TUSCALOOSA	\$268,925,966	\$156,914,831	\$6,266,969	\$1,705,669
URBAN SUM	\$1,861,818,688	\$563,190,058	\$65,863,128	\$23,310,728
ALL OTHERS	\$3,558,162,370	\$1,230,988,566	\$97,993,192	\$18,952,651
Percent Expenditures	34.4 %	31.4 %	40.2 %	55.2 %

When examining the ratio of expenditures to estimated revenues contributed to the state through fuel tax, we see that there is a large discrepancy between the selected urban counties and the remainder of the state, see Table 15 (actual dollars). The ratio of expenditures and fuel tax revenues for the six urban counties is 0.84. Essentially, the urban counties are contributing more money through fuel taxes than they are receiving in ALDOT expenditures in the counties. The remaining counties in the state are experiencing a positive ratio calculated as 1.12 dollars of expenditures for every dollar of revenue they are estimated to contribute. The ratio of expenditures to estimated fuel tax revenues vary greatly within the six urban counties, in which Tuscaloosa County receives a high value of 1.77 ratio and Madison County receives a low value of 0.53. For comparison purposes, the counties of Greene, Marion, Sumter and Walker all have return on investment values exceeding 3.00.

Table 15: Ratio of expenditures to revenues by county

COUNTY	EXPENDITURES	REVENUES	RETURN ON INVESTMENT
MARION	\$246,348,997	\$56,299,043	4.38
SUMTER	\$86,551,996	\$21,725,124	3.98
WALKER	\$447,439,041	\$132,939,598	3.37
GREENE	\$49,835,277	\$14,916,946	3.34
WILCOX	\$57,862,898	\$19,330,669	2.99
LOWNDES	\$57,927,860	\$20,220,117	2.86
COVINGTON	\$178,497,874	\$69,847,833	2.56
FRANKLIN	\$127,681,113	\$54,747,123	2.33
BUTLER	\$82,105,702	\$37,205,142	2.21
CRENSHAW	\$46,885,830	\$21,903,840	2.14
CHOCTAW	\$57,541,153	\$29,476,348	1.95
HALE	\$45,608,193	\$23,754,367	1.92
TUSCALOOSA	\$433,813,435	\$245,478,828	1.77
ST. CLAIR	\$183,500,113	\$106,410,646	1.72
TALLAPOOSA	\$116,182,226	\$69,641,414	1.67
TALLADEGA	\$211,581,476	\$127,865,882	1.65
MACON	\$54,125,679	\$33,523,648	1.61
LAWRENCE	\$94,509,567	\$59,936,464	1.58
CLARKE	\$71,999,757	\$46,505,298	1.55
RUSSELL	\$124,229,147	\$81,262,297	1.53
BARBOUR	\$57,167,358	\$37,910,200	1.51
MARENGO	\$54,593,452	\$37,983,537	1.44
BULLOCK	\$18,622,574	\$13,660,704	1.36
ESCAMBIA	\$89,485,865	\$65,692,587	1.36
CONECUH	\$30,459,517	\$23,417,968	1.30
COFFEE	\$87,972,425	\$77,101,771	1.14
PERRY	\$18,630,102	\$16,542,449	1.13
COLBERT	\$113,461,133	\$102,444,848	1.11
MONTGOMERY	\$391,506,536	\$356,448,646	1.10
JACKSON	\$98,791,647	\$96,054,383	1.03
PICKENS	\$35,085,335	\$34,351,977	1.02
LEE	\$150,730,516	\$152,241,685	0.99
PIKE	\$47,803,921	\$48,703,073	0.98
CALHOUN	\$211,778,531	\$215,872,119	0.98
ELMORE	\$89,430,956	\$95,042,067	0.94
GENEVA	\$42,541,472	\$47,477,348	0.90
COOSA	\$18,766,844	\$21,096,180	0.89
BALDWIN	\$187,695,475	\$216,092,990	0.87
HENRY	\$25,954,454	\$30,189,200	0.86
DEKALB	\$89,257,887	\$105,120,671	0.85
BIBB	\$30,995,190	\$36,990,164	0.84
CULLMAN	\$116,409,936	\$141,682,601	0.82

LAMAR	\$25,144,984	\$31,069,333	0.81
AUTAUGA	\$54,912,444	\$70,547,453	0.78
CHAMBERS	\$50,020,627	\$64,342,623	0.78
WASHINGTON	\$27,525,560	\$35,423,739	0.78
LAUDERDALE	\$120,241,198	\$157,332,108	0.76
DALLAS	\$54,982,811	\$73,226,838	0.75
MOBILE	\$448,972,606	\$607,485,947	0.74
JEFFERSON	\$802,797,774	\$1,111,018,983	0.72
LIMESTONE	\$71,468,580	\$109,334,785	0.65
BLOUNT	\$53,015,704	\$83,279,207	0.64
CLAY	\$17,706,930	\$27,915,632	0.63
CHILTON	\$39,238,478	\$64,447,192	0.61
MORGAN	\$119,607,987	\$200,400,384	0.60
ETOWAH	\$109,434,530	\$183,417,395	0.60
WINSTON	\$25,376,507	\$44,917,615	0.56
MADISON	\$249,396,776	\$469,068,276	0.53
CLEBURNE	\$14,626,518	\$27,885,676	0.52
DALE	\$44,826,114	\$85,929,808	0.52
MONROE	\$21,598,305	\$41,809,328	0.52
FAYETTE	\$17,766,880	\$35,208,882	0.50
RANDOLPH	\$18,324,417	\$39,136,591	0.47
HOUSTON	\$71,371,783	\$155,800,469	0.46
MARSHALL	\$68,763,897	\$150,406,359	0.46
SHELBY	\$95,028,452	\$211,551,946	0.45
CHEROKEE	\$16,761,059	\$40,733,710	0.41
URBAN SUM	\$2,514,182,602	\$3,005,593,670	0.84
ALL OTHERS	\$4,906,096,779	\$4,361,204,401	1.12

The final examination contained in this report is a comparison of expenditures and fuel tax revenue collected per person and per employee in the urban counties versus the remainder of the state. Table 16 shows the values, in actual dollars averaged over fifteen years per person (based on 2005 estimate from the Census) and Table 17 shows similar values per employee (based on 2005 estimate from the Census – Non-Farm Employment). As can be seen, the urban counties are estimated to pay slightly less per person, but are receiving significantly less expenditures than the remainder of the state. Per employee, the urban counties pay significantly less than the remainder of the state, but receive significantly less in expenditures as well.

Table 16: Per person expenditures and estimated revenues, averaged over 15 years

COUNTY	EXPERNDITURES PER PERSON	REVENUES PER PERSON
MARION	\$545	\$124
WALKER	\$425	\$126
SUMTER	\$418	\$105
GREENE	\$344	\$103
COVINGTON	\$322	\$126
WILCOX	\$298	\$100
LOWNDES	\$295	\$103
FRANKLIN	\$277	\$119
BUTLER	\$264	\$119
CHOCTAW	\$259	\$133
CRENSHAW	\$228	\$106
TALLAPOOSA	\$190	\$114
LAWRENCE	\$182	\$115
CLARKE	\$176	\$114
TALLADEGA	\$175	\$106
TUSCALOOSA	\$171	\$97
ST. CLAIR	\$169	\$98
RUSSELL	\$168	\$110
MARENGO	\$166	\$116
HALE	\$166	\$86
MACON	\$158	\$98
ESCAMBIA	\$157	\$115
CONECUH	\$153	\$118
COLBERT	\$138	\$125
BARBOUR	\$134	\$89
COFFEE	\$129	\$113
CALHOUN	\$126	\$128
JACKSON	\$123	\$119
MONTGOMERY	\$118	\$107
PICKENS	\$116	\$113
BULLOCK	\$112	\$82
COOSA	\$112	\$126
LAMAR	\$112	\$138
GENEVA	\$110	\$123
PERRY	\$109	\$97
PIKE	\$108	\$110
HENRY	\$104	\$121
WASHINGTON	\$103	\$133
CULLMAN	\$97	\$118
BIBB	\$96	\$115
CHAMBERS	\$94	\$121
LAUDERDALE	\$91	\$120

DEKALB	\$88	\$104
CLAY	\$85	\$133
DALLAS	\$83	\$110
LEE	\$82	\$82
JEFFERSON	\$81	\$113
ELMORE	\$81	\$86
BALDWIN	\$77	\$89
AUTAUGA	\$75	\$97
MOBILE	\$75	\$101
ETOWAH	\$71	\$118
MORGAN	\$70	\$117
WINSTON	\$69	\$122
LIMESTONE	\$68	\$103
CLEBURNE	\$67	\$129
FAYETTE	\$65	\$129
BLOUNT	\$63	\$100
CHILTON	\$63	\$103
DALE	\$61	\$118
MONROE	\$61	\$117
MADISON	\$56	\$105
RANDOLPH	\$54	\$115
MARSHALL	\$54	\$117
HOUSTON	\$50	\$110
CHEROKEE	\$46	\$111
SHELBY	\$37	\$82
AVERAGE OF THE URBAN COUNTIES	\$88	\$105
AVERAGE OF ALL OTHER COUNTIES	\$124	\$110

Table 17: Per employee expenditures and estimated revenues, averaged over 15 years

COUNTY	EXPENDITURE PER EMPLOYEE	REVENUE PER EMPLOYEE
GREENE	\$2,346	\$702
MARION	\$2,243	\$513
SUMTER	\$1,955	\$491
WALKER	\$1,923	\$571
WILCOX	\$1,729	\$578
LOWNDES	\$1,695	\$591
LAWRENCE	\$1,438	\$912
COOSA	\$1,257	\$1,413
HALE	\$1,154	\$601
CHOCTAW	\$1,123	\$575
COVINGTON	\$1,091	\$427
CRENSHAW	\$1,042	\$487
ST. CLAIR	\$1,039	\$603
FRANKLIN	\$975	\$418
BUTLER	\$946	\$429
RUSSELL	\$918	\$600
PICKENS	\$787	\$771
MACON	\$715	\$443
PERRY	\$702	\$623
BIBB	\$689	\$822
CLARKE	\$670	\$433
GENEVA	\$649	\$725
TALLADEGA	\$645	\$390
WASHINGTON	\$635	\$817
ESCAMBIA	\$613	\$450
CONECUH	\$611	\$470
MARENGO	\$560	\$389
BLOUNT	\$532	\$836
BULLOCK	\$525	\$385
COFFEE	\$515	\$451
JACKSON	\$510	\$496
ELMORE	\$494	\$526
LAMAR	\$446	\$551
CLEBURNE	\$441	\$841
HENRY	\$424	\$493
COLBERT	\$421	\$380
BARBOUR	\$415	\$275
TUSCALOOSA	\$411	\$233
TALLAPOOSA	\$403	\$242
CHILTON	\$388	\$637
AUTAUGA	\$362	\$465
PIKE	\$345	\$352

CALHOUN	\$340	\$346
CULLMAN	\$338	\$412
DALE	\$337	\$646
CHAMBERS	\$334	\$430
CHEROKEE	\$328	\$798
LAUDERDALE	\$317	\$414
FAYETTE	\$293	\$581
CLAY	\$286	\$451
LIMESTONE	\$285	\$437
LEE	\$278	\$280
DALLAS	\$269	\$358
RANDOLPH	\$268	\$573
BALDWIN	\$263	\$302
MONTGOMERY	\$249	\$227
DEKALB	\$239	\$282
ETOWAH	\$232	\$389
WINSTON	\$220	\$390
MOBILE	\$203	\$275
MONROE	\$183	\$354
MORGAN	\$172	\$288
JEFFERSON	\$158	\$218
MARSHALL	\$142	\$311
MADISON	\$125	\$235
HOUSTON	\$100	\$218
SHELBY	\$98	\$217
AVERAGE OF THE URBAN COUNTIES	\$199	\$238
AVERAGE OF ALL OTHER COUNTIES	\$433	\$385

Conclusion

This analysis of the Alabama Department of Transportation's revenues and expenditures was conducted using data provided by the Alabama Department of Transportation and the Alabama Department of Revenue. The results show that the urban counties are estimated to collect significantly more fuel tax revenue than is expended in these counties, with the noted exception of Montgomery and Tuscaloosa. There is a wide discrepancy in return on investment, as counties such as Madison and Jefferson are far below receiving an even return, and one other is receiving more than \$4.00 in expenditures for each dollar of fuel tax collected.