

Fair Share Analysis

Fiscal Year			Column A	Column B	Column C	Column D
	ALDOT Sponsored Projects All Funding Sources	Total Gasoline and Fuel Tax Received by ALDOT	State Funds Contributed For Match or Construction	Gasoline Tax Returned to Jefferson and Shelby By State Formula	Estimated Gasoline Tax Generated in Jefferson and Shelby Counties	Percentage of Gasoline Tax Generated Jefferson and Shelby Counties Returned to the Area
1996 through 1999	\$206,200,000	\$1,400,000,000	\$69,900,000	\$75,665,000	\$372,000,000	39%
2001 through 2004	\$648,000,000	\$1,400,000,000	\$135,000,000	\$75,665,000	\$372,000,000	57%

Column D = (Column A+ Column B) ÷ Column C

In the four fiscal years **1996 through 1999** the ALDOT sponsored projects costing over **\$206.2 million** dollars. The ALDOT provides the project match or fully funds these projects with a commitment of approximately **\$69.9 million** of fuel tax revenues.

In the same four fiscal years, **1996 through 1999**, the ALDOT received over **\$1.4 billion** in revenues from motor fuels and gasoline taxes. Since gasoline and fuel taxes are collected from wholesale suppliers it is impossible to accurately determine the precise amount of gasoline taxes that can be attributed to either Jefferson or Shelby counties. However, Jefferson County does have .01 gas tax that is tracked for and this number is reported to the Alabama Department of Revenue. During the period FY 1996 through FY 1999 this .01 revenue indicates that over **450 million gallons of gasoline are sold annually** in Jefferson County.

Using this .01 figure as a base number and using a 1990 Jefferson County population of 651,525 results in an average consumption of **690 gallons per capita** or **13 gallons per week per capita**. Using this per capita figure and applying it to Shelby County's 1990 population (*the figure used by the Alabama Department of Revenue*) results in a combined average of over **518 million gallons of gasoline sold annually for the period 1996 through 1999** for Jefferson and Shelby Counties. It is estimated that during that time period Jefferson and Shelby counties contributed an estimated **\$372 million** in gasoline taxes or **27%** of the ALDOT's **\$1.4 billion** total fuel tax revenue.

A formula distribution of gasoline tax revenues during this period returned **\$75.6 million** to Jefferson and Shelby Counties, this figure combined with the **\$49.5 million** in ALDOT sponsored projects translates to **34%** of the area's gas taxes returned to Jefferson and Shelby counties.

In the four fiscal years **2001 through 2004** ALDOT sponsored projects costing over **\$632 million** dollars are planned. The ALDOT provides the project match or fully funds these projects with a commitment of approximately **\$135 million** of fuel tax revenues. Using the previously established assumptions for gas tax collections for comparison, **57%** of the gasoline taxes collected in Jefferson and Shelby Counties will be returned through highway projects and formula distribution during the four fiscal years **2001 through 2004**.

These calculations are not meant to be an audit of the gasoline and motor fuel tax revenues, but the estimates are accurate enough to demonstrate the relative magnitude of the funding distribution.