# WEST VIRGINIA DIVISION OF HIGHWAYS

## STATEMENT OF FINANCIAL CONDITION

**March 31, 2010**

**Keith Chapman, Acting Business Manager**

**Issued: May 10, 2010**

**WEST VIRGINIA DIVISION OF HIGHWAYS**

Month Ended March 31, 2010

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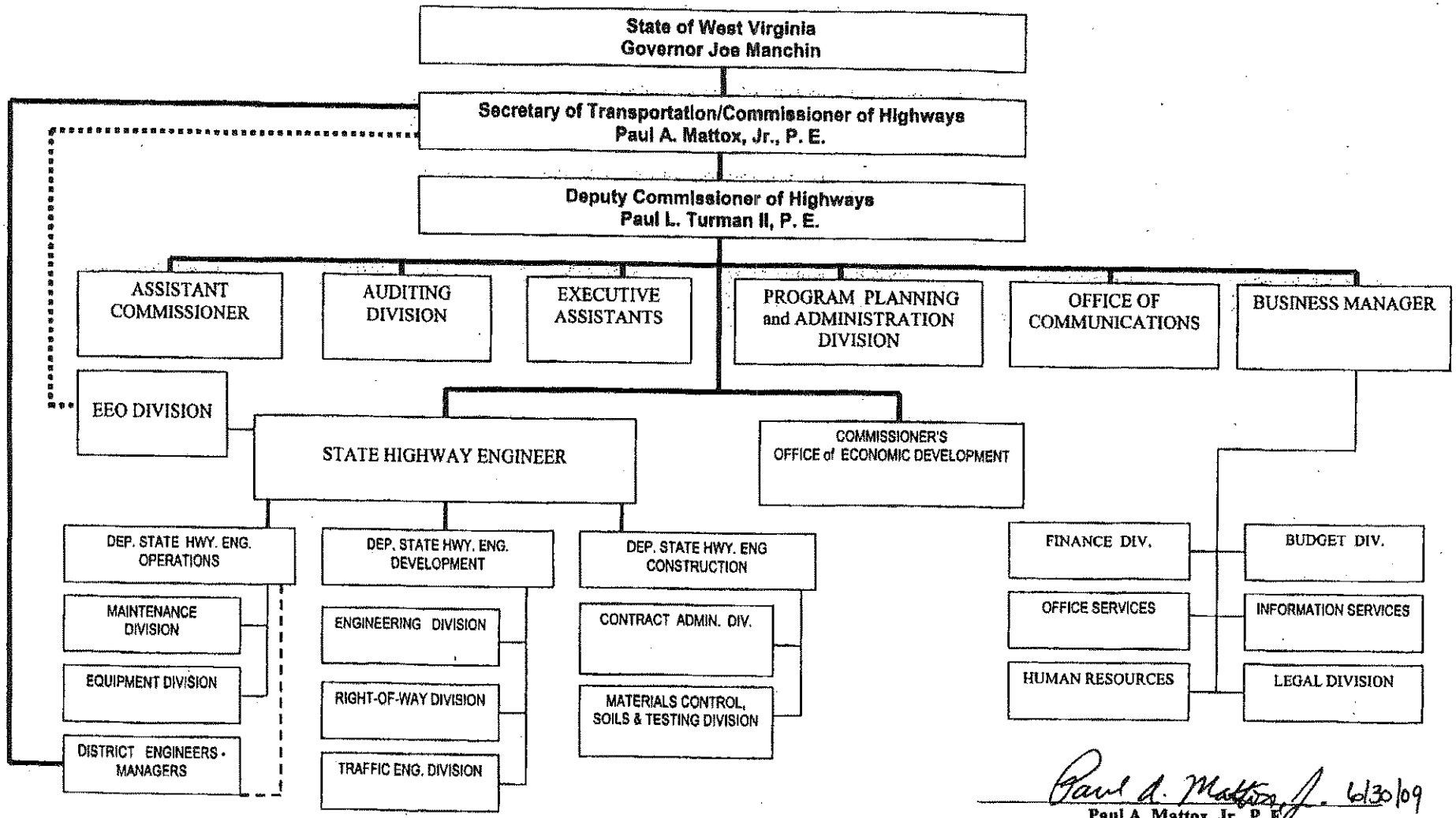
# WEST VIRGINIA DIVISION OF HIGHWAYS




Paul A. Mattox, Jr. 6/30/09

**Paul A. Mattox, Jr., P. E.**
**Secretary of Transportation/Commissioner of Highways**

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION,
DIVISION OF HIGHWAYS
LIST OF PRINCIPAL OFFICIALS
March 31, 2010

| | |
|---|---|
| Paul A. Mattox, Jr. | Cabinet Secretary of Transportation |
| Paul A. Mattox, Jr. | Commissioner of Highways |
| Marvin Murphy | State Highway Engineer |
| Howard Mullens | Assistant Commissioner |
| Greg Phillips | Executive Administrator |
| Keith Chapman | Acting Business Manager |
| Steve Cole | Deputy State Highway Engineer-Operations |
| Darrell Allen | Deputy State Highway Engineer-Development |
| Darrell Allen | Deputy State Highway Engineer-Construction |
| Kathy Holtsclaw | Executive Assistant |
| Ernie Larzo | Executive Assistant |
| Chuck Runyon | Executive Assistant |
| Randy Wade | Director, Auditing Division |
| Alice Taylor | Director, Budget Division |
| Todd Rumbaugh | Director, Contract Administration Division |
| Greg Bailey | Director, Engineering Division |
| Drema Smith | Director, Equal Employment Oportunity Division |
| Robert Andrew | Director, Equipment Division |
| Jim Hash | Acting Director, Finance & Administration Division |
| Jeff Black | Director, Human Resources Division |
| Fred Thomas | Acting Director, Information Services Division |
| Anthony Halkias | Director, Legal Division |
| Kyle Stollings | Director, Maintenance Division |
| Aaron Gillespie | Director, Materials Control Soil & Testing Division |
| Susie Watkins | Director, Office of Communications |
| Elaine Pannell | Acting Director, Office Services Division |
| Rob Pennington | Director, Program Planning & Administration Division |
| David Jack | Director, Right of Way Division |
| Cindy Cramer | Acting Director, Traffic Engineering Division |
| Wilson Braley | Regional Operations Engineer |
| Eugene Tuckwiller | Regional Operations Engineer |
| Travis Ray | Regional Operations Engineer |
| Gary Clayton | Regional Operations Engineer |

DISTRICT ENGINEERS/MANAGERS

| | | |
|---|---|---|
| District 1 | John McBrayer/Acting | Charleston |
| District 2 | Scott Eplin | Huntington |
| District 3 | Rusty Roten | Parkersburg |
| District 4 | Gary Clayton/ Acting | Clarksburg |
| District 5 | Lee Thorne | Burlington |
| District 6 | Bob Whipp | Moundsville |
| District 7 | Ron Hooton | Weston |
| District 8 | Michael Moran | Elkins |
| District 9 | Steven R. Cole | Lewisburg |
| District 10 | Tom Camden/Acting | Princeton |

W.V. Dept. of Transportation, Division of Highways
Fund Balance Sheet - Governmental Funds
As of March 31, 2010
Unaudited

| | General Fund (State Road Fund) | Capital Projects Fund (GARVEE Notes) | Other Special Funds (Aggregate) | Combined Totals (Memorandum Only) |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and Cash Equivalents | $ 148,328,217.95 | $ 32,413,805.86 | $ 16,700,698.42 | $ 197,442,722.23 |
| Taxes Receivables | 56,638,987.24 | - | 321,185.00 | 56,960,172.24 |
| Accounts Receivables | 73,888,900.14 | - | 101,825.36 | 73,990,725.50 |
| Due From Other Funds | 5,262,344.15 | - | - | 5,262,344.15 |
| Due From Other State Agencies | 2,992,083.88 | - | - | 2,992,083.88 |
| Inventories | 35,727,949.22 | - | - | 35,727,949.22 |
| Fixed Assets | - | - | - | - |
| Other Assets | - | - | - | - |
| Infastructure | - | - | - | - |
| Accumulated Depreciation | - | - | - | - |
| Total Assets | $ 322,838,482.58 | $ 32,413,805.86 | $ 17,123,708.78 | $ 372,375,997.22 |
| **Liabilities** | | | | |
| Accounts Payable | $ 16,530,988.60 | $ - | $ (32,224.56) | $ 16,498,764.04 |
| Retainage Payable | 4,935,167.82 | - | 33,774.48 | 4,968,942.30 |
| Accrued Payroll Liability | 8,282,557.70 | - | - | 8,282,557.70 |
| Compensatory Time | (7,243.90) | - | - | (7,243.90) |
| Payroll Overhead Liability | 11,229,078.55 | - | - | 11,229,078.55 |
| Deferred Revenue DMV | 603,246.92 | - | - | 603,246.92 |
| Accrued Interest Payable | - | - | - | - |
| Arbitrage Rebate Liability | - | - | - | - |
| Due to Other Funds | - | 38,842.94 | 5,223,501.21 | 5,262,344.15 |
| Due To Other State Agencies | 3,081,137.53 | - | - | 3,081,137.53 |
| Long-Term Debt Obligations | - | - | - | - |
| Claims, Judgments and Comp. Absences | - | - | - | - |
| Total Liabilities | 44,654,933.22 | 38,842.94 | 5,225,051.13 | 49,918,827.29 |
| **Fund balance** | | | | |
| Fund Balance - Undesignated | 246,154,383.86 | 56,942,311.61 | 12,672,490.67 | 315,769,186.14 |
| Net Income | 32,029,165.50 | (24,567,348.69) | (773,833.02) | 6,687,983.79 |
| Total Fund balance | 278,183,549.36 | 32,374,962.92 | 11,898,657.65 | 322,457,169.93 |
| Total Net Assets | $ 322,838,482.58 | $ 32,413,805.86 | $ 17,123,708.78 | $ 372,375,997.22 |

W.V. Dept. of Transportation, Division of Highways
Statement of Income - Unaudited
For the Month Ended March 31, 2010

| | State Road Fund | Capital Projects Fund | Other Special Funds | Combined Totals (Memorandum Only) |
|---|---|---|---|---|
| **Revenues** | | | | |
| Motor Fuel Excise Tax | 286,124,150.11 | - | 4,194,788.02 | 290,318,938.13 |
| Industrial Access Roads Taxes | - | - | 2,929,981.57 | 2,929,981.57 |
| Automobile Privilege Taxes | 104,045,107.66 | - | - | 104,045,107.66 |
| Motor Vehicle Registration Fees | 55,874,560.75 | - | - | 55,874,560.75 |
| Special Fees and Permits | 3,968,392.77 | - | 198,865.00 | 4,167,257.77 |
| Federal Aid - Interstate Highways | 82,353,971.92 | - | - | 82,353,971.92 |
| Federal Aid - Appalachian Highways | 60,184,772.95 | - | - | 60,184,772.95 |
| Federal Aid - Other Federal Aid Programs | 230,647,855.01 | 27,590,669.10 | 3,557.64 | 258,242,081.75 |
| Investment and Interest Income | 268,162.20 | 29,249.48 | - | 297,411.68 |
| Transfers | 21,884,374.89 | (202,224.37) | 30,723.00 | 21,712,873.52 |
| Total Revenues | 845,351,348.26 | 27,417,694.21 | 7,357,915.23 | 880,126,957.70 |
| **Expenditures** | | | | |
| Expressway, Trunkline & Feeder | 71,431,261.14 | - | 256,641.83 | 71,687,902.97 |
| State Local Service | 169,118,449.78 | - | 933,922.87 | 170,052,372.65 |
| Contract Paving & Secondary Roads | 23,450,482.78 | - | 1,294,540.84 | 24,745,023.62 |
| Small Bridge Repair & Replacement | 20,527,848.80 | - | 608,418.99 | 21,136,267.79 |
| Litter Control Program | 477,236.88 | - | - | 477,236.88 |
| Support & Administrative Operations | 45,904,152.93 | 1,006,140.32 | 829,775.17 | 47,740,068.42 |
| Claims | 497,258.94 | - | - | 497,258.94 |
| Costs Associated with DMV | 23,199,149.34 | - | - | 23,199,149.34 |
| PSC Weight Enforcement | - | - | - | - |
| Road Construction - Interstate Highways | 85,088,445.21 | - | - | 85,088,445.21 |
| Road Construction - Appalachian Highways | 73,501,969.40 | - | - | 73,501,969.40 |
| Road Construction - Other Federal Aid Programs | 264,245,659.59 | 23,387,416.55 | 19,911.20 | 287,652,987.34 |
| Road Construction - Non Federal Aid Constr. | 19,842,005.13 | - | - | 19,842,005.13 |
| Road Construction - Industrial Access Roads | - | - | 2,538,537.35 | 2,538,537.35 |
| Debt Service | 45,007,486.87 | 27,591,486.03 | - | 72,598,972.90 |
| Total Expenditures | 842,291,406.79 | 51,985,042.90 | 6,481,748.25 | 900,758,197.94 |
| Excess (Deficiency) of Revenues over Exp. | 3,059,941.47 | (24,567,348.69) | 876,166.98 | (20,631,240.24) |
| Sale of Bonds | - | - | - | - |
| Interfund Transfers | 1,650,000.00 | - | (1,650,000.00) | - |
| Transfers from Primary Government | 27,319,224.03 | - | - | 27,319,224.03 |
| Beginning Net Assets | 246,154,383.86 | 56,942,311.61 | 12,672,490.67 | 315,769,186.14 |
| Ending Net Assets | 278,183,549.36 | 32,374,962.92 | 11,898,657.65 | 322,457,169.93 |

W.V. Dept. of Transportation, Division of Highways
Interim Balance Sheet - Aggregate Funds
As of March 31, 2010
Unaudited

| | Waste Tire Fund | Industrial Access Fund | Out. Adv. & Salv. Yards Funds | Coal Resource Fund | Total Aggregate Funds |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Cash | $ 1,513,199.12 | $ 7,684,954.21 | $ - | $ 7,502,545.09 | $ 16,700,698.42 |
| Investments | - | - | - | - | - |
| Accounts Receivables | - | 35,600.00 | - | 66,225.36 | 101,825.36 |
| Taxes Receivables | 321,185.00 | - | - | - | 321,185.00 |
| Due From Other Funds | - | - | - | - | - |
| Total Assets | 1,834,384.12 | 7,720,554.21 | - | 7,568,770.45 | 17,123,708.78 |
| Total Assets | $ 1,834,384.12 | $ 7,720,554.21 | $ - | $ 7,568,770.45 | $ 17,123,708.78 |
| **Liabilities** | | | | | |
| Accounts Payable | $ - | $ (32,539.27) | $ - | $ 314.71 | $ (32,224.56) |
| Retainage Payable | - | 33,774.48 | - | - | 33,774.48 |
| Arbitrage Rebate Liability | - | - | - | - | - |
| Due to Other Funds | - | 8,455.26 | 5,248,006.42 | (32,960.47) | 5,223,501.21 |
| Total Liabilities | - | 9,690.47 | 5,248,006.42 | (32,645.76) | 5,225,051.13 |
| Total Liabilities | $ - | $ 9,690.47 | $ 5,248,006.42 | $ (32,645.76) | $ 5,225,051.13 |
| Fund Balance - Undesignated | 2,186,147.41 | 7,288,696.52 | (5,446,871.42) | 8,644,518.16 | 12,672,490.67 |
| Net Income | (351,763.29) | 422,167.22 | 198,865.00 | (1,043,101.95) | (773,833.02) |
| Total Fund balance | 1,834,384.12 | 7,710,863.74 | (5,248,006.42) | 7,601,416.21 | 11,898,657.65 |
| Total Liabilities and Fund Equity | $ 1,834,384.12 | $ 7,720,554.21 | $ - | $ 7,568,770.45 | $ 17,123,708.78 |

W.V. Dept. of Transportation, Division of Highways
Interim Statement of Income-Aggregate Funds
For the Month Ended March 31, 2010
(Unaudited)

| | Waste Tire Fund | Industrial Access Fund | Out. Adv. & Salv. Yards Funds | Coal Resource Fund | Total Aggregate Funds |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Gasoline and Motor Carrier Taxes | 2,126,599.97 | - | - | 2,068,188.05 | 4,194,788.02 |
| Industrial Access Roads Taxes | - | 2,929,981.57 | - | - | 2,929,981.57 |
| Federal Aid - Other Federal Aid Programs | - | - | - | 3,557.64 | 3,557.64 |
| Other Income | - | 30,723.00 | 198,865.00 | - | 229,588.00 |
| Total Revenues | 2,126,599.97 | 2,960,704.57 | 198,865.00 | 2,071,745.69 | 7,357,915.23 |
| **Expenditures** | | | | | |
| Industrial Access | - | 2,538,537.35 | - | - | 2,538,537.35 |
| Administrative Costs | 828,363.26 | - | - | 1,411.91 | 829,775.17 |
| Contract Paving & Secondary Roads | - | - | - | 1,294,540.84 | 1,294,540.84 |
| Road Construction - Other Federal Aid Progr | - | - | - | 19,911.20 | 19,911.20 |
| Expressway, Trunkline & Feeder | - | - | - | 256,641.83 | 256,641.83 |
| State Local Service | - | - | - | 933,922.87 | 933,922.87 |
| Small Bridge Repair & Replacement | - | - | - | 608,418.99 | 608,418.99 |
| Total Expenditures | 828,363.26 | 2,538,537.35 | - | 3,114,847.64 | 6,481,748.25 |
| Excess (Deficiency) of Rev. Over Exp. | 1,298,236.71 | 422,167.22 | 198,865.00 | (1,043,101.95) | 876,166.98 |
| **Other Financing Sources (Uses)** | | | | | |
| Transfers In | (1,650,000.00) | - | - | - | (1,650,000.00) |
| Total | 1,650,000.00 | - | - | - | 1,650,000.00 |
| Excess (Deficiency) of Rev. Over Exp. | (351,763.29) | 422,167.22 | 198,865.00 | (1,043,101.95) | (773,833.02) |
| Fund Balance - Undesignated | 2,186,147.41 | 7,288,696.52 | (5,446,871.42) | 8,644,518.16 | 12,672,490.67 |
| Fund Balance, End of Period | $ 1,834,384.12 | $ 7,710,863.74 | $ (5,248,006.42) | $ 7,601,416.21 | $ 11,898,657.65 |

W.V. Dept. of Transportation, Division of Highways
Receivables Statement
For the Month Ended March 31, 2010
(Unaudited)

| | State Road Fund | Captital Projects Fund | Other Special Funds | Combined Totals (Memorandum Only) |
|---|---|---|---|---|
| **Accounts Receivable** | | | | |
| Federal Aid Billed | 6,442,902.99 | - | - | 6,442,902.99 |
| Federal Aid Unbilled | 44,498,988.80 | - | - | 44,498,988.80 |
| Less: Allowance Accounts | - | - | - | - |
| | 50,941,891.79 | - | - | 50,941,891.79 |
| FEMA Billed | - | - | - | - |
| FEMA Unbilled | 8,686,120.66 | - | - | 8,686,120.66 |
| Total FEMA Receivable | 8,686,120.66 | - | - | 8,686,120.66 |
| Total Federal Aid | 59,628,012.45 | - | - | 59,628,012.45 |
| Cashier's Office Billed | 4,453,726.24 | - | 101,825.36 | 4,555,551.60 |
| Cashier's Office Unbilled | 10,299,161.45 | - | - | 10,299,161.45 |
| Less: Allowance Accounts | (492,000.00) | - | - | (492,000.00) |
| Total Cashier's Office | 14,260,887.69 | - | 101,825.36 | 14,362,713.05 |
| Other Receivables | - | - | - | - |
| Total Accounts Receivable | 73,888,900.14 | - | 101,825.36 | 73,990,725.50 |
| Taxes Receivable | 56,638,987.24 | - | 321,185.00 | 56,960,172.24 |
| Grand Total Receivables | 130,527,887.38 | - | 423,010.36 | 130,950,897.74 |

## WEST VIRGINIA DIVISION OF HIGHWAYS

## SCHEDULE OF FIXED ASSETS

## MARCH 31, 2010

| | |
|---|---|
| Land | 14,221,349.86 |
| Land Improvements | 8,566,626.89 |
| Buildings | 102,398,420.83 |
| Building - Work In Progress | 14,330,988.54 |
| Rolling Equipment | 217,600,978.72 |
| Office Equipment | 3,861,004.26 |
| Shop Equipment | 3,040,478.24 |
| Scientific Equipment | 2,738,945.91 |
| Infrastructure Land | 898,613,288.42 |
| Infrastructure Roads | 7,539,386,725.61 |
| Infrastructure Bridges | 2,150,583,202.53 |
| Infrastructure Roads - WIP | 765,591,449.87 |
| Infrastructure Bridges - WIP | 287,489,994.50 |
| Total Fixed Assets | 12,008,423,454.18 |

## WEST VIRGINIA DIVISION OF HIGHWAYS

## SCHEDULE OF LONG-TERM LIABILITIES

## MARCH 31, 2010

| | |
|---|---|
| **Long-Term Debt Obligations:** | |
| Note Principal | 144,315,000.00 |
| Bond Principal | 339,515,000.00 |
| Total | 483,830,000.00 |
| **Claims, Judgments, and Compensated Absences** | |
| Contingent Liabilities | 7,300,000.00 |
| Accrued Annual Leave | 3,751,685.07 |
| Accrued Compensatory Leave | 235,033.49 |
| Payroll Overhead | 13,254,112.60 |
| Claims Against DOH | 508,582.00 |
| Other Post Employment Benefits (OPEB) | 14,100,743.70 |
| Total | 39,150,156.86 |

WEST VIRGINIA DIVISION OF HIGHWAYS

EQUIPMENT REVOLVING FUND

FOR PERIOD ENDING MARCH 31, 2010

| | Current Month | Nine Months |
|---|---|---|
| Rental Charged To Road Projects | 6,895,950.21 | 60,529,349.31 |
| Other Equipment Credits | | |
| Sale Of Non Rolling Stock | 1,091.09 | 107,874.90 |
| Sale Of Gasoline And Supplies | 0.00 | 0.00 |
| Rental Of Equip To Outside Agencies | 0.00 | 0.00 |
| Operating Expenditures | | |
| Equipment Division Expenses: | | |
| Invoices | 1,580,832.81 | 11,020,698.65 |
| Payroll-Equip. Div. | 1,824,829.24 | 15,450,949.87 |
| Equipment Rental | 617,752.89 | 4,854,606.68 |
| Inventory Usage | 2,199,619.38 | 22,443,999.45 |
| Total Equipment Division Expenses | 6,223,034.32 | 53,770,254.65 |
| Building And Grounds | 22,891.59 | 189,660.54 |
| Commercial Drivers Licenses | 0.00 | (20.00) |
| Excess Rentals And Other Credits Over Operating Expenditures | 651,115.39 | 6,677,329.02 |
| New Equipment Purchases | 1,868,260.70 | 13,899,993.07 |
| Less: Sale Of Obsolete Equipment | (18,000.00) | (1,175,826.23) |
| Total Excess Rentals Over Expenditures | (1,199,145.31) | (6,046,837.82) |

WEST VIRGINIA DIVISION OF HIGHWAYS

STATEMENT OF GENERAL OPERATIONS

FOR PERIOD ENDING MARCH 31, 2010

| | Current Month | Nine Months |
|---|---|---|
| Payroll Overhead Not Distributed | 2,524,892.49 | 14,791,629.74 |
| Non Productive Time- Less Additive Distribution | (1,307,797.51) | (877,037.94) |
| Total Undistributed Overhead | 1,217,094.98 | 13,914,591.80 |
| Undistributed Payroll Costs | | |
| Unemployment Benefits | (10,977.50) | 46,703.33 |
| Employers' Insurance Expense | (335,271.67) | (5,776,269.52) |
| Social Security Matching Expense | (192,671.33) | (677,977.39) |
| Workers' Compensation Expense | (622,723.60) | 672,136.26 |
| Retirement Matching Expense | (179,693.99) | (190,971.25) |
| Civil Service Expense | (44,907.95) | 353,147.13 |
| Increment Pay Increase | (471,079.47) | 114,526.75 |
| Total Personal Services | (640,230.53) | 8,455,887.11 |
| Current Expense | 3,791,221.80 | 3,667,292.93 |
| Building Repairs And Alterations | 118,904.46 | 940,577.97 |
| Furniture And Fixture Purchases: | | |
| Other Purchases | 48,851.03 | 1,228,593.93 |
| Buildings And Land | 91,125.74 | 3,283,262.32 |
| Work Done For Outside Agencies | 616,116.25 | 6,568,563.17 |
| Uncollectible Accounts Receivable | 574,290.58 | 5,180,823.99 |
| CJY Program | 65,530.33 | 496,383.98 |
| Cost Of Goods Sold | 415,423.70 | 3,532,863.71 |
| Less Miscellaneous Revenues Report As Reductions Of Expenditures | (1,342,196.51) | (12,402,723.33) |
| Net General Operations Expenditures -- Revolving Fund Basis | 3,739,036.85 | 20,951,525.78 |

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION, DIVISION OF HIGHWAYS
SCHEDULE OF DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION BONDS AND REVENUE NOTES
JUNE 30, 2009

| Fiscal Year Ending June 30 | Safe Road Bonds Series 1998-2005 | | Surface Transportation Notes Series 2006-A, 2007-A, 2009-A | | Total Outstanding June 30 ,2009 | | Total Bonds and Notes |
|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | |
| | | | | | - | - | - |
| 2010 | 31,590,000 | 18,405,200 | 20,845,000 | 6,743,419 | 52,435,000 | 25,148,619 | 77,583,619 |
| 2011 | 33,165,000 | 16,828,075 | 21,520,000 | 6,055,106 | 54,685,000 | 22,883,181 | 77,568,181 |
| 2012 | 34,865,000 | 15,130,481 | 22,425,000 | 5,163,263 | 57,290,000 | 20,293,744 | 77,583,744 |
| 2013 | 25,230,000 | 13,388,256 | 23,370,000 | 4,176,944 | 48,600,000 | 17,565,200 | 66,165,200 |
| 2014 | 24,840,000 | 12,132,625 | 24,475,000 | 3,044,288 | 49,315,000 | 15,176,913 | 64,491,913 |
| 2015-2019 | 101,720,000 | 42,792,625 | 52,525,000 | 2,477,337 | 154,245,000 | 45,269,962 | 199,514,962 |
| 2020-2024 | 97,300,000 | 20,274,375 | - | - | 97,300,000 | 20,274,375 | 117,574,375 |
| 2025 | 22,395,000 | 1,119,750 | - | - | 22,395,000 | 1,119,750 | 23,514,750 |
| | 371,105,000 | 140,071,387 | 165,160,000 | 27,660,357 | 536,265,000 | 167,731,744 | 703,996,744 |

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION
DIVISION OF HIGHWAYS

CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND
LAST EIGHT FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | | |
| Taxes | | | | | | | | |
| Gasoline and motor carrier | $ 300,964 | $ 296,842 | $ 303,934 | $ 320,891 | $ 330,538 | $ 364,550 | $ 395,641 | $ 391,903 |
| Automobile privilege | 180,472 | 169,431 | 173,225 | 178,763 | 170,484 | 171,429 | 169,095 | 141,930 |
| Industrial access roads | 3,914 | 1,891 | 3,465 | 2,351 | 3,016 | 3,126 | 2,806 | 3,010 |
| License, fees and permits | | | | | | | | |
| Motor vehicle registrations and licenses | 87,380 | 85,880 | 81,577 | 86,466 | 87,534 | 86,840 | 86,166 | 87,255 |
| Special fees and permits | 4,173 | 3,965 | 4,461 | 4,554 | 4,290 | 5,263 | 5,954 | 5,958 |
| Federal aid | | | | | | | | |
| Interstate highways | 55,825 | 44,372 | 51,239 | 64,114 | 53,359 | 56,801 | 80,203 | 121,087 |
| Appalachian highways | 161,088 | 168,789 | 126,286 | 101,247 | 104,228 | 93,552 | 80,111 | 73,894 |
| Other federal aid programs | 216,243 | 194,503 | 247,122 | 275,218 | 271,996 | 242,180 | 237,909 | 265,799 |
| Investment and interest income, net of arbitrage rebate | 8,148 | 3,655 | 1,542 | 1,906 | 4,701 | 9,652 | 9,692 | 1,919 |
| Miscellaneous revenues | 15,062 | 18,846 | 15,165 | 25,589 | 53,255 | 37,459 | 36,479 | 28,649 |
| Total Revenues | 1,033,269 | 988,174 | 1,008,016 | 1,061,099 | 1,083,401 | 1,070,852 | 1,104,056 | 1,121,404 |
| Expenditures | | | | | | | | |
| Current | | | | | | | | |
| Road maintenance | | | | | | | | |
| Expressway. trunkline and feeder, sls | 228,456 | 238,591 | 246,648 | 247,456 | 238,425 | 258,720 | 283,726 | 312,984 |
| Contract paving and secondary roads | 41,536 | 43,417 | 36,451 | 46,090 | 48,345 | 42,785 | 92,331 | 108,779 |
| Small bridge repair and replacement | 25,603 | 28,749 | 19,492 | 18,699 | 22,099 | 17,100 | 22,480 | 47,813 |
| Litter control program | 1,595 | 1,492 | 1,637 | 1,688 | 1,744 | 1,663 | 1,684 | 1,692 |
| Support and administrative operations | 70,927 | 57,655 | 51,038 | 56,242 | 75,050 | 55,911 | 61,962 | 67,340 |
| Division of Motor Vehicles operations | 32,029 | 34,194 | 35,145 | 34,544 | 34,346 | 34,754 | 28,884 | 30,358 |
| Claims | 15 | 595 | 561 | 416 | 397 | 144 | 629 | 724 |
| Capital outlay and other road operations | | | | | | | | |
| Road construction and other road operations | | | | | | | | |
| Interstate highways | 67,992 | 54,733 | 59,992 | 75,030 | 69,406 | 70,926 | 95,599 | 144,799 |
| Appalachian highways | 198,175 | 194,507 | 154,471 | 125,231 | 156,141 | 132,747 | 110,006 | 104,017 |
| Other federal aid programs | 295,131 | 262,481 | 318,032 | 350,464 | 354,562 | 348,650 | 358,353 | 361,965 |
| Nonfederal aid construction and road op. | 87,140 | 65,658 | 41,810 | 31,725 | 20,825 | 20,365 | 14,791 | 33,448 |
| Industrial access roads | 2,224 | 523 | 1,967 | 1,822 | 5,475 | 1,407 | 2,891 | 2,776 |
| Debt service | | | | | | | | |
| Bond Issue Costs | - | - | - | - | - | - | - | 5 |
| Principal | 21,485 | 22,040 | 23,070 | 28,060 | 19,920 | 18,150 | 38,940 | 40,635 |
| Interest | 29,305 | 27,979 | 26,952 | 18,941 | 23,098 | 23,442 | 25,803 | 24,110 |
| Total Expenditures | 1,101,613 | 1,032,614 | 1,017,266 | 1,036,408 | 1,069,833 | 1,026,764 | 1,138,079 | 1,281,445 |
| Excess (deficiency) of revenues over expenditures | (68,344) | (44,440) | (9,250) | 24,691 | 13,568 | 44,088 | (34,023) | (160,041) |
| Other financing sources (uses) | | | | | | | | |
| Proceeds from issuance of debt | 114,172 | - | - | - | - | 112,097 | - | 80,964 |
| Transfers in | 35,991 | - | - | 15 | - | - | 12,931 | 27,924 |
| Transfers out | (35,991) | - | - | (15) | - | - | - | - |
| Refunding bonds issued | - | - | - | 321,405 | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | (321,405) | - | - | - | - |
| Total other financing sources (uses) | 114,172 | - | - | - | - | 112,097 | 12,931 | 108,888 |
| Net change in fund balance | $ 45,828 | $ (44,440) | $ (9,250) | $ 24,691 | $ 13,568 | $ 156,185 | $ (21,092) | $ (51,153) |
| Debt Service as a percentage of noncapital expenditures | 6% | 10% | 9% | 8% | 8% | 8% | 11% | 9% |

## DIVISION OF HIGHWAYS

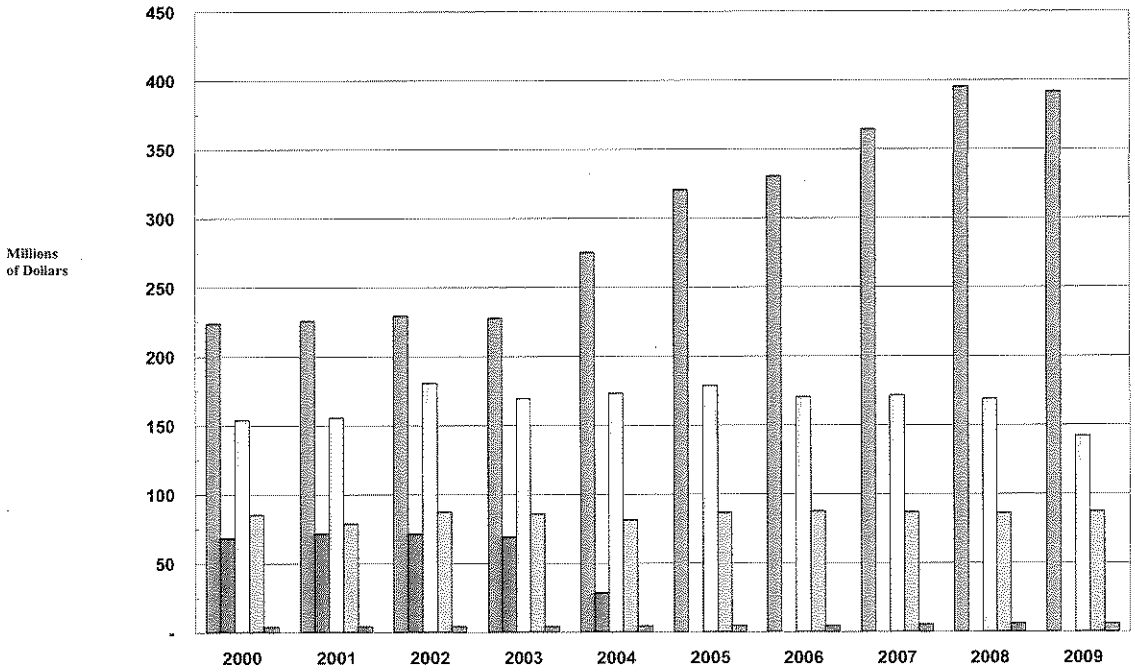
### TAX AND LICENSE FEE REVENUE BY SOURCE [1]
**2000 to 2009**

*(Amount expressed in thousands)*

| Fiscal Year | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|---|---|---|---|---|
| Gasoline/Motor Carrier | $224,029 | $225,946 | $229,650 | $227,793 | $275,471 | $320,891 | $330,538 | $364,550 | $395,641 | $391,903 |
| Motor Fuel | 68,372 | 71,521 | 71,314 | 69,049 | 28,463 | - | - | - | - | - |
| Automobile Privilege | 153,927 | 155,623 | 180,472 | 169,431 | 173,225 | 178,763 | 170,484 | 171,429 | 169,095 | 141,930 |
| Registration/ License Fees | 85,222 | 78,745 | 87,380 | 85,880 | 81,577 | 86,466 | 87,534 | 86,840 | 86,166 | 87,255 |
| Special Fees & Permits | 3,984 | 4,063 | 4,173 | 3,965 | 4,461 | 4,554 | 4,290 | 5,263 | 5,954 | 5,958 |
| Total | $535,534 | $535,898 | $572,989 | $556,118 | $563,197 | $590,674 | $592,846 | $628,082 | $656,856 | $627,046 |

(1) As collected by State Road (General) Fund.

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the Divisons revenue.



DIVISION OF HIGHWAYS

## *TOTAL HIGHWAY MILEAGE BY CATEGORY*

### ***Total Road System***

| | |
|---|---|
| Interstate Highway | 468 |
| U.S. Routes | 1,807 |
| W.V. Routes | 3,638 |
| County Routes | 28,881 |
| Other | 1,174 |
| Total Miles | 35,968 |

This classification system, established solely as an aid to the motoring public, consists of all routes identified by a route number sign.

### ***Federal Aid Routes***

| | Rural Miles | Urban Miles |
|---|---|---|
| Interstate Highways (Part of National Highway System) * | 315 ** | 153 *** |
| Interstate Highways are multi-lane, fully access-controlled routes that serve the national defense, and connect the nation's principal metropolitan areas, cities, and/or industrial centers. | | |
| ** Includes 4 miles of one way connecting ramps<br>*** Includes 1 mile of one way connecting ramps | | |
| Other National Highway System | 1,046 | 224 |
| Other major routes, including most principal arterials that are the most important to interstate travel and national defense, roads that connect with other modes of transportation, and roads essential for international commerce. | | |
| Other Federal-Aid Highways | 6,998 | 1,324 |
| All other roads on which federal Highway funds may be expended. | | |
| Sub-total miles | 8,359 | 1,701 |
| Total Miles | 10,060 | |