2001 Summary of Highway Revenues, Distributions, & Expenses for Indiana Counties, Cities, & Towns

John Habermann
Indiana LTAP/Purdue University

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2001 Summary of Highway Revenues, Distributions, & Expenses for Indiana Counties, Cities & Towns

October 2001
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compiled by

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Dear LPA Official:

Attached is a copy of the “2001 Summary of Highway Revenues, Distributions, and Expenses for Indiana Counties, Cities & Towns”. This report contains significantly more data and information from earlier versions, which have been distributed through Indiana LTAP. This report has been changed in several ways but the most significant change is the number of tables included in this report.

This report is as accurate as the information made available to us. Many sources were used to gather the information contained herein. The County Operational Report (No. 16) and the City and Town Operational Report (No. 225) were used extensively. Please review the information contained in this report carefully, especially for your own LPA. If you discover erroneous or missing information, please inform us so future versions of this report will be more accurate.

As mentioned previously, many sources were used to compile the information in this report. You will find the tables listing Federal-Aid Funding to be more complete this year. Currently, we are working to simplify the Federal-Aid data into an even more useful format.

We would like to draw your attention to the Appendix of this report. In the Appendix, you will find a flow chart detailing how the Motor Vehicle Highway Account (MVHA) and the Local Road and Street Account (LRSA) monies are distributed among the LPAs of Indiana. To further help you understand this flow chart; we have designed a spreadsheet that calculates the distribution amounts for individual counties, cities, and towns. If your agency would like an electronic copy of this spreadsheet, contact our office and we will be happy to send you one.

Lastly, we would like you to know that some of the funding formulas are based off of population. As of right now, it is anticipated that the 2000 Census data will go into effect sometime around May 2002. You can also request a special census count before 2010 if your area undergoes unusual growth. You can obtain a special census count by calling the United States Department of Commerce, Bureau of Census at 301-457-1722.

It is our hope that your LPA will find this report useful and informative. We plan to publish this report at least every two years. If you have questions or comments feel free to contact us at the address below or by calling 1-800-428-7639.

Sincerely,

Tom Martin
Program Manager
Indiana LTAP

SCHOOL OF CIVIL ENGINEERING
Indiana LTAP, 1284 Civil Engineering Building, West Lafayette, IN 47907-1284
INTRODUCTION

This report provides information on revenues, distributions, and expenses of state and local governments for highway, road and street work. Since the Motor Vehicle Highway (MVH) and Local Road and Street (LRS) Accounts are the principal source of funds for local road or street construction and maintenance operations, this summary may be used to see the trends in income sources and in the expenses charged to the funds prior to their being distributed to the highway, road and street agencies.

This report contains 22 Tables divided into 3 Sections. Section 1 presents the different revenues available. Section 2 presents the distributions of the revenues. In Section 3, you will find tables on expenses. It is important to keep in mind that all agencies have overhead and expenses that must be met yearly. Some funds allotted to agencies are used to support their expenses.

You will find this report more thorough and comprehensive than past reports. Added to this report are other funds used for highway, street and road construction and maintenance. These sources include, but not limited to, LOHUT, CAGIT, COIT, CEDIT, County General Fund, the Distressed Road Fund, River Boat Revenues, Bridge Funding and any Federal Aid Funding granted for specific use in a local government. This year’s publication includes data on Federal Aid Funding.

For user information purposes, a table is included showing Highway and Street Department Statistics, i.e., population, miles of road, registered vehicles, etc. Some of these statistics are used in the funding allotment formulas.

At the end of this report, a flow chart shows the various allotments for the distribution of MVH and LRS monies. Just before the chart is a spreadsheet showing the actual calculations of different allotments. A copy of this spreadsheet is available on diskette from the Indiana LTAP office. Contact us if you would like to study and use it to understand how your particular highway or street department is allotted funding. It also will help you understand what factors weigh heaviest in deciding how many dollars you receive. You will then find two Attachments that help clarify Motor Vehicle Highway Account uses, Local Road and Street Account uses and the detailed explanations of Federal Aid Funds.
A SUMMARY OF HIGHWAY REVENUES, DISTRIBUTIONS, AND EXPENSES FOR
INDIANA COUNTIES, CITIES, AND TOWNS

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INDIANA COUNTIES, CITIES, AND TOWNS

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Section 1 - Revenues
Table #1.0 - Historical Summary of Revenues - MVH Fund (sfy)
(10 year period)

<table>
<thead>
<tr>
<th>State Fiscal Year</th>
<th>Fuel Taxes (2)</th>
<th>Vehicle Taxes &amp; Fees (3)</th>
<th>Other (4)</th>
<th>Total Gross Receipts</th>
<th>Refunds (5)</th>
<th>Net Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>99 - 00</td>
<td>$498,167,131</td>
<td>$215,841,674</td>
<td>$12,598,610</td>
<td>$726,607,415</td>
<td>$34,151,976</td>
<td>$691,991,438</td>
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<tr>
<td>98 - 99</td>
<td>$481,034,318</td>
<td>$194,646,232</td>
<td>$11,213,990</td>
<td>$686,894,530</td>
<td>$34,355,913</td>
<td>$652,538,617</td>
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<td>$469,945,633</td>
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<tr>
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<td>$29,834,220</td>
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<td>$181,413,371</td>
<td>$12,345,326</td>
<td>$630,909,408</td>
<td>$34,460,417</td>
<td>$596,448,991</td>
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<tr>
<td>94 - 95</td>
<td>$409,770,246</td>
<td>$171,824,790</td>
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<td>$37,956,612</td>
<td>$553,791,153</td>
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<td>93 - 94</td>
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<td>$167,551,611</td>
<td>$8,734,161</td>
<td>$570,320,226</td>
<td>$35,788,344</td>
<td>$534,531,883</td>
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<td>92 - 93</td>
<td>$387,821,417</td>
<td>$156,550,417</td>
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<td>$554,885,609</td>
<td>$34,287,032</td>
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<tr>
<td>91 - 92</td>
<td>$373,009,820</td>
<td>$155,030,154</td>
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<td>$536,063,250</td>
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<td>$501,480,289</td>
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<tr>
<td>90 - 91</td>
<td>$369,626,892</td>
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<td>$9,252,225</td>
<td>$528,987,575</td>
<td>$30,622,495</td>
<td>$498,365,079</td>
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</tbody>
</table>

Trend +3.5% /year +4.4% /year +3.6% /year +3.7% /year +1.3% /year +3.9% /year

(1) State fiscal year begins 7/1 and ends 6/30.
(2) Fuel tax includes motor fuel tax, special fuel, motor carrier surtax & highway user fee, trip permit fee, motor carrier fund, and motor carrier fund surplus.
(3) Vehicle tax and fees include vehicle license, title & driver's license fees, international registration plan revenue, reinstatement fees & driver court fees, defensive driver school, MVH fund's share of odometer fund, MVH fund's share of abandoned vehicle fund, and Bureau of Motor Vehicles miscellaneous receipts.
(4) Other revenues include MVH fund's share of state court cost, state police misc receipts & MCSAP - federal, sale of state police personal property, state police federal receipts, traffic safety - federal, traffic safety misc receipts and other misc receipts.
(5) Refunds include gas tax refunds and special fuel refunds.

Source: Motor Vehicle Revenue Report from State Auditor's Office
(Fiscal Years 1990-2000)
**Table #2.0 - Historical Summary of Revenues - LRS Fund (sfy)**

(10 year period)

<table>
<thead>
<tr>
<th>State Fiscal Year (1)</th>
<th>Fuel Taxes (2)</th>
<th>Vehicle Taxes &amp; Fees (3)</th>
<th>Total (4)</th>
<th>Special Distribution (5)</th>
<th>Total Gross Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>99 - 00</td>
<td>$151,841,597</td>
<td>$18,991,169</td>
<td>$170,832,765</td>
<td>$100,000,000</td>
<td>$270,832,765</td>
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<tr>
<td>98 - 99</td>
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<td>$18,047,873</td>
<td>$162,970,117</td>
<td>$50,000,004</td>
<td>$212,970,117</td>
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<tr>
<td>97 - 98</td>
<td>$140,754,420</td>
<td>$17,756,735</td>
<td>$158,511,155</td>
<td>$50,000,004</td>
<td>$208,511,155</td>
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<tr>
<td>96 - 97</td>
<td>$135,426,254</td>
<td>$17,309,817</td>
<td>$152,736,071</td>
<td>$30,000,000</td>
<td>$182,736,071</td>
</tr>
<tr>
<td>95 - 96</td>
<td>$132,876,367</td>
<td>$16,510,525</td>
<td>$149,386,892</td>
<td>$30,000,000</td>
<td>$179,386,892</td>
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<tr>
<td>94 - 95</td>
<td>$124,748,359</td>
<td>$18,291,414</td>
<td>$141,039,773</td>
<td>$0</td>
<td>$141,039,773</td>
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<tr>
<td>93 - 94</td>
<td>$120,308,648</td>
<td>$15,505,740</td>
<td>$135,814,389</td>
<td>$0</td>
<td>$135,814,389</td>
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<tr>
<td>92 - 93</td>
<td>$117,446,099</td>
<td>$14,603,580</td>
<td>$132,049,679</td>
<td>$0</td>
<td>$132,049,679</td>
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<tr>
<td>91 - 92</td>
<td>$113,600,626</td>
<td>$14,258,084</td>
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<td>$127,858,710</td>
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<tr>
<td>90 - 91</td>
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<td>$125,921,384</td>
<td>$0</td>
<td>$125,921,384</td>
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</table>

**Trend**

| +3.5% /year | +3.7% /year | +3.6% /year | +23.3% /year | +11.5% /year |

---

(1) State fiscal year begins 7/1 and ends 6/30.
(2) Fuel tax includes motor fuel tax, special fuel, motor carrier surtax & highway user fee, trip permit fee, motor carrier fund, and motor carrier fund surplus.
(3) Vehicle tax and fees include vehicle license, title & driver's license fees, international registration plan revenue, reinstatement fees & driver court fees, defensive driver school, MVH fund's share of odometer fund, MVH fund's share of abandoned vehicle fund, and Bureau of Motor Vehicles miscellaneous receipts.
(4) Total money collected for the LRS Fund before any Special Distributions are added.
(5) LRS Special Distribution to local governments per Indiana Public Law No. 273-1999

Source: Local Road & Street Revenue Report from State Auditor's Office
(Fiscal Years 1990-2000)
### Table #3.0 - Historical Summary of Revenues - Federal Aid (ffy) (3 year period)

<table>
<thead>
<tr>
<th>Federal Fiscal Year (1)</th>
<th>INDOT Obligation</th>
<th>Local Obligation</th>
<th>Total Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>98 - 99</td>
<td>$464,560,896</td>
<td>$154,853,633</td>
<td>$619,414,529</td>
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<tr>
<td>97 - 98</td>
<td>$371,342,399</td>
<td>$123,780,800</td>
<td>$495,123,199</td>
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<tr>
<td>96 - 97</td>
<td>$357,235,628</td>
<td>$119,054,926</td>
<td>$476,290,554</td>
</tr>
<tr>
<td>Trend</td>
<td>+10.0% /year</td>
<td>+10.0% /year</td>
<td>+10.0% /year</td>
</tr>
</tbody>
</table>

(1) Federal fiscal year begins 10/1 and ends 9/30

Source: Federal Aid Local Funding Report from INDOT Accounting Department
Table #4.0 - 2000 (cy) Supplemental Highway Fund Revenues - Summary Table

<table>
<thead>
<tr>
<th>County</th>
<th>Total Supplemental Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>$926,785</td>
</tr>
<tr>
<td>Allen</td>
<td>$13,432,843</td>
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<tr>
<td>Bartholomew</td>
<td>$314,425</td>
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<tr>
<td>Benton</td>
<td>$105,880</td>
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<tr>
<td>Blackford</td>
<td>$31,983</td>
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<tr>
<td>Boone</td>
<td>$2,235,800</td>
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<tr>
<td>Brown</td>
<td>$307,906</td>
</tr>
<tr>
<td>Carroll</td>
<td>$72,860</td>
</tr>
<tr>
<td>Cass</td>
<td>$133,319</td>
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<tr>
<td>Clark</td>
<td>$490,776</td>
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<tr>
<td>Clay</td>
<td>$144,309</td>
</tr>
<tr>
<td>Clinton</td>
<td>$11,020</td>
</tr>
<tr>
<td>Crawford</td>
<td>$140,000</td>
</tr>
<tr>
<td>Daviess</td>
<td>$432,518</td>
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<tr>
<td>Dearborn</td>
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</tr>
<tr>
<td>Decatur</td>
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<tr>
<td>Dekalb</td>
<td>$110,968</td>
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<tr>
<td>Delaware</td>
<td>$35,743</td>
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<tr>
<td>Dubois</td>
<td>$968,506</td>
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<td>Elkhart</td>
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<td>Fayette</td>
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<td>Floyd</td>
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<td>Fountain</td>
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<tr>
<td>Franklin</td>
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<td>Fulton</td>
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<td>Gibson</td>
<td>$510,978</td>
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<tr>
<td>Grant</td>
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<tr>
<td>Greene</td>
<td>$1,492</td>
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<tr>
<td>Hamilton</td>
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<tr>
<td>Hancock</td>
<td>$230,149</td>
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<tr>
<td>Harrison</td>
<td>$5,133,020</td>
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<tr>
<td>Hendricks</td>
<td>$111,732</td>
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<tr>
<td>Henry</td>
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<tr>
<td>Howard</td>
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<td>Jay</td>
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<td>Johnson</td>
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<tr>
<td>Knox</td>
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<td>Kosciusko</td>
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<tr>
<td>LaGrange</td>
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<td>Lake</td>
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<td>LaPorte</td>
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<td>Lawrence</td>
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<td>Miami</td>
<td>$136,691</td>
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<tr>
<td>Monroe</td>
<td>$1,627,461</td>
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<td>Montgomery</td>
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<td>Newton</td>
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<td>Ohio</td>
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<td>Owen</td>
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<td>Parke</td>
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<tr>
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<tr>
<td>Porter</td>
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<td>Pulaski</td>
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<tr>
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<tr>
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<tr>
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<tr>
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<td>Steuben</td>
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<tr>
<td>Sullivan</td>
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<tr>
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<td>Union</td>
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</tr>
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<td>Vigo</td>
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<td>Wabash</td>
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<tr>
<td>Warren</td>
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<td>Warren</td>
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<td>Washington</td>
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<td>Wayne</td>
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<td>Wells</td>
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<tr>
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<td>$45,083</td>
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<tr>
<td>Whitley</td>
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Total: $108,394,721

(1) This amount is the total of Tables 4.1 - 4.7
Table #4.1 - 2000 (cy) Supplemental Highway Fund Revenues -
County Option Income Taxes

<table>
<thead>
<tr>
<th>County</th>
<th>CEDIT (2)</th>
<th>CAGIT (3)</th>
<th>COIT (4)</th>
<th>Total</th>
</tr>
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<tbody>
<tr>
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<tr>
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<tr>
<td>Boone</td>
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<td>Dubois</td>
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<tr>
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<td>$10,850,000</td>
<td>$10,850,000</td>
</tr>
<tr>
<td>Jay</td>
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<td>$0</td>
<td>$125,000</td>
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<tr>
<td>LaGrange</td>
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<td>$0</td>
<td>$310,000</td>
</tr>
<tr>
<td>LaPorte</td>
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<td>$290,000</td>
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<td>Putnam</td>
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<td>Ripley</td>
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<td>$692,697</td>
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<td>$0</td>
<td>$3,000,000</td>
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<td>Vermillion</td>
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<td>$0</td>
<td>$8,650</td>
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<tr>
<td>Warren</td>
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<td>Washington</td>
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<td>Total</td>
<td>$23,618,940</td>
<td>$900,000</td>
<td>$16,075,000</td>
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</tbody>
</table>

(1) Only those counties using one or more of the local option income taxes are listed.
Only the portion of these taxes used by the highway departments are listed.

(2) County Economic Development Income Tax
(3) County Adjusted Gross Income Tax
(4) County Option Income Tax

Source: 2000 Annual Operational Report as prescribed
by the State Board of Accounts - Form No. 16 &
2000 Indiana LTAP County Survey
Table #4.2 - 2000 (cy) Supplemental Highway Fund Revenues - County Option Vehicle Taxes (1)

<table>
<thead>
<tr>
<th>County</th>
<th>LOHUT (2)</th>
<th>Non-Mtr Vehicle (3)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
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<td>$50,520</td>
<td>$50,520</td>
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<tr>
<td>Allen</td>
<td>$3,277,733</td>
<td>$31,018</td>
<td>$3,308,750</td>
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<tr>
<td>Brown</td>
<td>$256,747</td>
<td>$0</td>
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<tr>
<td>Daviess</td>
<td>$277,409</td>
<td>$31,425</td>
<td>$308,834</td>
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<tr>
<td>Dubois</td>
<td>$711,567</td>
<td>$0</td>
<td>$711,567</td>
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<tr>
<td>Fayette</td>
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<td>$0</td>
<td>$800,232</td>
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<tr>
<td>Fountain</td>
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<td>$0</td>
<td>$282,482</td>
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<tr>
<td>Gibson</td>
<td>$493,741</td>
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<td>$493,741</td>
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<td>Howard</td>
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<td>$1,512,950</td>
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<tr>
<td>Jay</td>
<td>$337,134</td>
<td>$3,750</td>
<td>$340,884</td>
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<tr>
<td>Kosciusko</td>
<td>$0</td>
<td>$11,323</td>
<td>$11,323</td>
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<tr>
<td>LaGrange</td>
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<td>Marion</td>
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<td>Posey</td>
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<td>Putnam</td>
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<td>Rush</td>
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<td>Union</td>
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<td>Vanderburgh</td>
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<td>Vigo</td>
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<tr>
<td>Warrick</td>
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<tr>
<td>Total</td>
<td>$29,159,440</td>
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<td>$29,530,249</td>
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</tbody>
</table>

(1) Only those counties using the Local Option Highway User Tax and Non-Motorized Vehicle Tax are listed. Only the portion of these taxes used by the highway departments are listed.

(2) Local Option Highway User Tax (Wheel Tax & Excise Surtax)


(3) A few counties have implemented a non-motorized vehicle tax. The most common type of vehicle this applies to is a horse drawn vehicle.

Source: Annual 2000 BMV Sur/Wheel Tax Report, 2000 Indiana LTAP County Survey & 2000 Annual Operational Report as prescribed by the State Board of Accounts - Form No. 16
Table #4.3 - 2000 (cy) Supplemental Highway Fund Revenues - Permits and User Fees

<table>
<thead>
<tr>
<th>County</th>
<th>Cable Franchise Fund (1)</th>
<th>Permits (2)</th>
<th>Parking (3)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>$0</td>
<td>$275</td>
<td>$0</td>
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<tr>
<td>Allen</td>
<td>$0</td>
<td>$299,775</td>
<td>$0</td>
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<tr>
<td>Boone</td>
<td>$0</td>
<td>$10,800</td>
<td>$0</td>
<td>$10,800</td>
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<tr>
<td>Brown</td>
<td>$0</td>
<td>$1,080</td>
<td>$0</td>
<td>$1,080</td>
</tr>
<tr>
<td>Clark</td>
<td>$0</td>
<td>$2,265</td>
<td>$0</td>
<td>$2,265</td>
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<tr>
<td>Daviess</td>
<td>$0</td>
<td>$100</td>
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<td>Delaware</td>
<td>$0</td>
<td>$6,743</td>
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<td>Elkhart</td>
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<td>Fulton</td>
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<td>$0</td>
<td>$540</td>
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<td>Hancock</td>
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<td>$0</td>
<td>$66,170</td>
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<td>Henry</td>
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<td>$0</td>
<td>$1,076</td>
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<tr>
<td>Jackson</td>
<td>$0</td>
<td>$150</td>
<td>$0</td>
<td>$150</td>
</tr>
<tr>
<td>Kosciusko</td>
<td>$0</td>
<td>$20,540</td>
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<td>$20,540</td>
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<tr>
<td>LaPorte</td>
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<td>$49,181</td>
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<tr>
<td>Madison</td>
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<td>$0</td>
<td>$36,615</td>
<td>$36,615</td>
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<tr>
<td>Orange</td>
<td>$0</td>
<td>$100</td>
<td>$0</td>
<td>$100</td>
</tr>
<tr>
<td>Porter</td>
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<td>$260,192</td>
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<tr>
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<td>$1,960</td>
<td>$0</td>
<td>$1,960</td>
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<tr>
<td>Shelby</td>
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<td>$0</td>
<td>$300</td>
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<tr>
<td>Vigo</td>
<td>$0</td>
<td>$100</td>
<td>$0</td>
<td>$100</td>
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<tr>
<td>Wabash</td>
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<td>$1,023</td>
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<td><strong>$36,615</strong></td>
<td><strong>$873,842</strong></td>
</tr>
</tbody>
</table>

(1) Money received from the Cable Company to repair any road or right-of-way damage.
(2) Permits include road cuts, underground & driveway permits & right-of-way permits.
(3) Money generated from the use of publically owned parking meters and parking garages.

Source: 2000 Indiana LTAP County Survey
Table #4.4 - 2000 (cy) Supplemental Highway Fund Revenues - Gaming Funds

<table>
<thead>
<tr>
<th>County</th>
<th>Boat Money (1)</th>
<th>Build Indiana Funds (2)</th>
<th>Total</th>
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<tr>
<td>Allen</td>
<td>$0</td>
<td>$750,000</td>
<td>$750,000</td>
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<tr>
<td>Crawford</td>
<td>$0</td>
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<td>$100,000</td>
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<tr>
<td>Dearborn</td>
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<td>$5,667,478</td>
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<td>Harrison</td>
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<td>$5,066,100</td>
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<td>Lake</td>
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<td>$871,875</td>
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<tr>
<td>LaPorte</td>
<td>$1,103,712</td>
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<td>$1,103,712</td>
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<tr>
<td>Ohio</td>
<td>$1,600,273</td>
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<td>$1,600,273</td>
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<tr>
<td>Shelby</td>
<td>$0</td>
<td>$730,000</td>
<td>$730,000</td>
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<tr>
<td>Vanderburgh</td>
<td>$1,000,000</td>
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<td>$1,000,000</td>
</tr>
<tr>
<td>Total</td>
<td>$15,309,438</td>
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</tbody>
</table>

(1) A portion of River Boat gambling revenues have been set aside for the listed counties to be applied toward infrastructure improvements.

(2) A portion of the Lottery Ticket revenues are set aside for infrastructure improvements. However, an application process is involved in obtaining this money.

Source: 2000 Annual Operational Report as prescribed by the State Board of Accounts - Form No. 16 & the 2000 Indiana LTAP County Survey
<table>
<thead>
<tr>
<th>County</th>
<th>County General Fund (1)</th>
<th>Capital Development Fund (2)</th>
<th>TIF (3)</th>
<th>Animal Tax (4)</th>
<th>Total</th>
</tr>
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<td>Adams</td>
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<td>$0</td>
<td>$300,000</td>
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<tr>
<td>Crawford</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$40,000</td>
</tr>
<tr>
<td>Daviess</td>
<td>$100,000</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$100,000</td>
</tr>
<tr>
<td>Dubois</td>
<td>$65,000</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$65,000</td>
</tr>
<tr>
<td>Elkhart</td>
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<tr>
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<td>$366,139</td>
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<td>$366,139</td>
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<tr>
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<td>$185,000</td>
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<tr>
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<td>$620,000</td>
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<td>$0</td>
<td>$900,000</td>
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<tr>
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<td><strong>$2,501,007</strong></td>
<td>$0</td>
<td><strong>$8,171,369</strong></td>
</tr>
</tbody>
</table>

(1) The counties listed have been appropriated a certain amount from the County General Fund.

(2) The Capital Development Fund is a levy on property to raise money for capital improvements within the county.

(3) Tax Increment Financing is a way to capture the increased assessed value of land due to industrial development. The revenue is then used to improve infrastructure within the area of the development.

(4) The animal tax is a "tag fee".

Source: 2000 Annual Operational Report as prescribed by the State Board of Accounts - Form No. 16 & the 2000 Indiana LTAP County Survey
### Table #4.6 - 2000 (cy) Supplemental Highway Fund Revenues - Refunds/Reimbursements

<table>
<thead>
<tr>
<th>County</th>
<th>Engineer Salary Subsidy (1)</th>
<th>Covered Bridge Subsidy (2)</th>
<th>Fuel Reimb (3)</th>
<th>Disaster Relief (4)</th>
<th>Total</th>
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<tr>
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<td>$2,167</td>
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<td>$0</td>
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<td>$17,585</td>
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<tr>
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# Table #4.6 - 2000 (cy) Supplemental Highway Fund Revenues - Refunds/Reimbursements

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(1) The counties listed receive up to a maximum of $20,000 from the State of Indiana to help subsidize the salary of the county engineer.

(2) This is a subsidy that counties receive for the maintenance and repair of covered bridges within their jurisdiction.

(3) This is a refund allotted for fuel taxes paid.

(4) Disaster Relief is money available to repair infrastructure that has been damaged by natural disasters.

(5) Perry and Spencer Counties share a covered bridge on their common border.

Source: 2000 Annual Operational Report as prescribed by the State Board of Accounts - Form No. 16, the 2000 Indiana LTAP County Survey, the 2000 State Auditor's County Engineer Report, The State of Indiana State Emergency Management Agency Disaster Report #1234 & #3162, & The 2000 State Auditor's Covered Bridge Report.
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### Table #4.7 - 2000 (cy) Supplemental Highway Fund Revenues - Miscellaneous *(1)*

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<th>Sale of Salvage <em>(2)</em></th>
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<th>Solid Waste <em>(4)</em></th>
<th>Bonding <em>(5)</em></th>
<th>Interest on Investments <em>(6)</em></th>
<th>Cost Sharing Programs <em>(7)</em></th>
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*(1)* This table lists miscellaneous revenues that counties have been able to generate for their highway departments.

*(2)* The counties listed have auctioned or sold old equipment, used materials, used signs, etc.

*(3)* These counties have been able to sell materials such as fill, culverts, maps, etc.

*(4)* The counties listed receive a portion of the landfill use fee.

*(5)* Bonding is a special type of loan to assist governmental agencies with infrastructure improvements.

*(6)* Some county highway departments have chosen to take a portion of their funding monies and deposited them into accounts that draw interest and generate extra revenue.

*(7)* Cost Sharing is when counties supply the labor and half the materials costs and the adjoining land owners pay for 1/2 the materials costs.

*(8)* Some county highway departments outsource their labor or equipment and the revenue from outsourcing is added to the highway department budget.

*Source: 2000 Annual Operational Report as prescribed by the State Board of Accounts - Form No. 16 & the 2000 Indiana LTAP County Survey*
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Table #5.0 - 2000 (cy) Supplemental Street Fund Revenues - Summary Table

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<th>City or Town (2)</th>
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<tr>
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(1) This amount is the total of Tables 5.1 - 5.3
Table #5.1 - 2000 (cy) Supplemental Street Fund Revenues - Municipal Option Income Taxes

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<th>City or Town (2)</th>
<th>EDIT (3)</th>
<th>Local Option Income Tax (4)</th>
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<td>$4,171,878</td>
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</table>

(1) Only those cities and towns using one or more of the local option income taxes are listed. And only those portions of those taxes used by the street department are shown.

(2) The cities and towns listed filed Form 225 with the State Board of Accounts.

(3) Economic Development Income Tax

(4) Similar to the County Option Income Tax

Source: 2000 Annual Operational Report as prescribed by the State Board of Accounts - Form No. 225
### Table #5.2 - 2000 (cy) Supplemental Street Fund Revenues - Miscellaneous Municipal Taxes

<table>
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<tr>
<th>City or Town (2)</th>
<th>General Fund (3)</th>
<th>Cumulative Capital Development Fund (4)</th>
<th>Thoroughfare Fund (6)</th>
<th>Cumulative Capital Improvement Fund (7)</th>
<th>Cumulative Street Development Fund (8)</th>
<th>Total</th>
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</table>

(1) Listed are some innovative taxes that these cities and towns have implemented to raise revenue for their street departments.

(2) The cities and towns listed filed Form 225 with the State Board of Accounts.

(3) Some councils have allowed a portion of the General Fund to be used by the street department.

(4) The Cumulative Capital Development Fund is a property tax that can be levied to raise money for various capital projects as described in IC 36-9-15.5.

(5) Tax Increment Financing (TIF) is a way to capture the increased assessed value of land due to industrial development.

The tax increase is used for infrastructure improvements within the area of the development.

(6) It is similar to the Capital Development Fund. It is a property tax raised to be used for street improvements.

(7) This is a property tax levied to improve existing infrastructure and is similar to the Capital Development Fund.

(8) The Town of Highland for the ease of bookkeeping places all monies from developers, both commercial and private, into this fund to make sure it is used for infrastructure improvements.

Source: 2000 Annual Operational Report as prescribed by the State Board of Accounts - Form No. 225
<table>
<thead>
<tr>
<th>City or Town</th>
<th>Bond Fund (1)</th>
<th>Gaming (2)</th>
<th>Interest on Investments (3)</th>
<th>Alternative Transportation (4)</th>
<th>Miscellaneous (5)</th>
<th>Community Development Block Grant Fund (6)</th>
<th>Disaster Relief (7)</th>
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Table #5.3 - 2000 (cy) Supplemental Street Fund Revenues - Miscellaneous

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<th>Gaming (2)</th>
<th>Interest on Investments (3)</th>
<th>Alternative Transportation (4)</th>
<th>Miscellaneous (5)</th>
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(1) Money raised from the sale of bonds for street and road work.
(2) A portion of River Boat gambling revenues has been set aside for the listed cities and towns to be applied to infrastructure improvements.
(3) Some city and town street departments have chosen to take a portion of their funding monies and deposited them into accounts that draw interest and generate extra revenue.
(4) Money raised by parking garages, parking meters, etc. that is used for street work.
(5) Money that comes into the department through various forms of outsourcing done by the street department.
(6) The Community Development Block Grant Fund is obtained through the Department of Commerce and portion of these funds can be used to improve infrastructure to encourage economic development in the community.
(7) Disaster Relief is money available to repair infrastructure that has been damaged by natural disasters.

Source: 2000 Annual Operational Report as prescribed by the State Board of Accounts - Form No. 225 & The State of Indiana State Emergency Management Agency Disaster Report #1234 & #3162
Table #6.0 - 2000 (cy) Cumulative Bridge Fund Revenues

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<td>Martin</td>
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<td>Miami</td>
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<tr>
<td>Montgomery</td>
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<td>Morgan</td>
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<td>Newton</td>
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<tr>
<td>Noble (3)</td>
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<td>Owen</td>
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<td>180</td>
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<td>Parke</td>
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<td>Pike</td>
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<td>Porter</td>
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<td>Pulaski</td>
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<tr>
<td>Putnam</td>
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<td>220</td>
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<tr>
<td>Randolph</td>
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<tr>
<td>Ripley</td>
<td>$132,371</td>
<td>192</td>
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<td>Rush</td>
<td>$240,008</td>
<td>70</td>
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<tr>
<td>Scott</td>
<td>$445,629</td>
<td>183</td>
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<tr>
<td>Shelby</td>
<td>$493,492</td>
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<tr>
<td>Spencer</td>
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<tr>
<td>St. Joseph</td>
<td>$345,274</td>
<td>48</td>
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<tr>
<td>Steuben</td>
<td>$248,809</td>
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<tr>
<td>Sullivan</td>
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<td>Switzerland</td>
<td>$2,826,412</td>
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<td>Tippecanoe</td>
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<td>Tipton</td>
<td>$289,707</td>
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<tr>
<td>Union</td>
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<td>Vanderburgh</td>
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<td>Vermillion</td>
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<td>Vigo</td>
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<td>Warrick</td>
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<td>Wayne</td>
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<td>Wells (3)</td>
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<tr>
<td>White</td>
<td>$284,080</td>
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</tbody>
</table>

Total: $50,965,422, 12,505

(1) Crawford and Noble counties do not have Cumulative Bridge Funds, instead they use Cumulative Capital Development Funds exclusively for bridge funding.
(2) All bridges in Marion county are maintained by the City of Indianapolis.
(3) Wells county does not have a Cumulative Bridge Fund, instead they fund their bridges directly from County General Funds.

Source: INDOT Bridge Management Division, The Indiana State Board of Tax Commissioners & The 2000 Indiana LTAP Bridge Sufficiency Rating Report for All Indiana Counties
Table #7.0 - 2000 (cy) County Major Bridge Fund Revenues

<table>
<thead>
<tr>
<th>County</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allen</td>
<td>$1,227,050</td>
</tr>
<tr>
<td>Elkhart</td>
<td>$1,812,785</td>
</tr>
<tr>
<td>Hamilton</td>
<td>$2,063,879</td>
</tr>
<tr>
<td>LaPorte</td>
<td>$274,002</td>
</tr>
<tr>
<td>St. Joseph</td>
<td>$1,866,680</td>
</tr>
<tr>
<td>Total</td>
<td>$7,244,396</td>
</tr>
</tbody>
</table>

Source: INDOT Bridge Management Division, The Indiana State Board of Tax Commissioners & The 2000 Indiana LTAP Bridge Sufficiency Rating Report for All Indiana Counties
Section 2 - Distributions
Table #8.0 - Historical Summary of Total Distributions  
(Includes MVH (1), LRS (2), and SHRCI (3))  
(10 year period) (sfy)  

<table>
<thead>
<tr>
<th>State Fiscal Year</th>
<th>INDOT</th>
<th>Counties</th>
<th>Cities &amp; Towns</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>99 - 00</td>
<td>$450,173,774</td>
<td>$265,592,017</td>
<td>$154,430,114</td>
<td>$870,195,904</td>
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<tr>
<td>98 - 99</td>
<td>$432,450,948</td>
<td>$262,642,016</td>
<td>$146,629,238</td>
<td>$841,722,203</td>
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<tr>
<td>97 - 98</td>
<td>$414,355,946</td>
<td>$252,787,542</td>
<td>$141,690,554</td>
<td>$808,834,043</td>
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<tr>
<td>96 - 97</td>
<td>$413,993,727</td>
<td>$242,621,030</td>
<td>$132,830,926</td>
<td>$789,445,682</td>
</tr>
<tr>
<td>95 - 96</td>
<td>$401,727,654</td>
<td>$235,746,706</td>
<td>$128,960,837</td>
<td>$766,435,217</td>
</tr>
<tr>
<td>94 - 95</td>
<td>$398,400,406</td>
<td>$199,828,354</td>
<td>$106,695,825</td>
<td>$674,924,585</td>
</tr>
<tr>
<td>93 - 94</td>
<td>$373,158,156</td>
<td>$203,744,026</td>
<td>$108,282,395</td>
<td>$685,184,577</td>
</tr>
<tr>
<td>92 - 93</td>
<td>$357,708,515</td>
<td>$194,328,678</td>
<td>$103,727,648</td>
<td>$655,764,841</td>
</tr>
<tr>
<td>91 - 92</td>
<td>$342,785,536</td>
<td>$186,207,015</td>
<td>$99,568,944</td>
<td>$628,561,496</td>
</tr>
<tr>
<td>90 - 91</td>
<td>$341,924,509</td>
<td>$183,713,657</td>
<td>$98,544,260</td>
<td>$624,282,427</td>
</tr>
</tbody>
</table>

Trend +3.2%/year | +4.5%/year | +5.7%/year | +3.9%/year

(1) Motor Vehicle Highway Account, includes Accelerated I & Accelerated II Distributions  
(2) Local Road and Street Account  
(3) State Highway Road Construction and Improvement Fund (All this money goes exclusively to INDOT)

Source: Motor Vehicle Revenue Report from State Auditor's Office  
(Fiscal Years 1990-2000)
Table #9.0 - Historical Summary of MVH Distributions\(^{(1)}\)
(Includes Accelerated I and II)
(10 year period) (sfy)

<table>
<thead>
<tr>
<th>State Fiscal Year</th>
<th>INDOT</th>
<th>Counties</th>
<th>Cities &amp; Towns</th>
<th>Total</th>
</tr>
</thead>
<tbody>
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<td>99-00</td>
<td>$305,112,271</td>
<td>$182,721,278</td>
<td>$86,093,337</td>
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<tr>
<td>98-99</td>
<td>$311,609,024</td>
<td>$192,667,151</td>
<td>$93,273,465</td>
<td>$597,549,640</td>
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<tr>
<td>97-98</td>
<td>$296,686,361</td>
<td>$183,955,098</td>
<td>$89,185,808</td>
<td>$569,827,267</td>
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<tr>
<td>96-97</td>
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<td>$90,281,050</td>
<td>$576,972,791</td>
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<tr>
<td>95-96</td>
<td>$290,206,701</td>
<td>$180,169,954</td>
<td>$87,307,441</td>
<td>$557,684,096</td>
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<tr>
<td>94-95</td>
<td>$261,867,577</td>
<td>$163,545,223</td>
<td>$79,502,520</td>
<td>$504,915,320</td>
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<tr>
<td>93-94</td>
<td>$270,257,818</td>
<td>$168,905,810</td>
<td>$82,000,934</td>
<td>$521,164,562</td>
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<tr>
<td>92-93</td>
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<td>$160,454,729</td>
<td>$76,173,617</td>
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<tr>
<td>91-92</td>
<td>$245,362,503</td>
<td>$153,320,528</td>
<td>$74,759,840</td>
<td>$473,442,871</td>
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<tr>
<td>90-91</td>
<td>$246,112,839</td>
<td>$151,717,704</td>
<td>$74,020,247</td>
<td>$471,850,790</td>
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</table>

Trend +2.4\%/year +2.0\%/year +1.6\%/year +2.2\%/year

\(^{(1)}\) Motor Vehicle Highway Account (53\% to INDOT & 47\% to Locals)

Source: Motor Vehicle Revenue Report from State Auditor's Office
(Fiscal Years 1990-2000)
<table>
<thead>
<tr>
<th>State Fiscal Year</th>
<th>INDOT</th>
<th>Counties</th>
<th>Cities &amp; Towns</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>99 - 00</td>
<td>$93,951,481</td>
<td>$100,358,869</td>
<td>$76,522,355</td>
<td>$270,832,705</td>
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<tr>
<td>98 - 99</td>
<td>$89,639,483</td>
<td>$69,974,865</td>
<td>$53,355,773</td>
<td>$212,970,121</td>
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<tr>
<td>97 - 98</td>
<td>$87,175,969</td>
<td>$68,832,444</td>
<td>$52,504,746</td>
<td>$208,513,159</td>
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<tr>
<td>96 - 97</td>
<td>$83,998,747</td>
<td>$56,187,448</td>
<td>$42,549,876</td>
<td>$182,736,071</td>
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<tr>
<td>95 - 96</td>
<td>$82,170,181</td>
<td>$55,576,753</td>
<td>$41,653,395</td>
<td>$179,400,329</td>
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<tr>
<td>94 - 95</td>
<td>$77,582,310</td>
<td>$36,283,131</td>
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<tr>
<td>93 - 94</td>
<td>$74,701,827</td>
<td>$34,838,216</td>
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<tr>
<td>92 - 93</td>
<td>$72,634,199</td>
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<tr>
<td>91 - 92</td>
<td>$70,516,834</td>
<td>$32,886,487</td>
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<td>$128,212,425</td>
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<tr>
<td>90 - 91</td>
<td>$69,079,958</td>
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</table>

Trend: +3.6%/year, +21.4%/year, +21.2%/year, +11.6%/year

(1) Local Road and Street Account

Source: Local Road and Street Account Report from State Auditor's Office (Fiscal Years 1990-2000)
Table #11.0 - Historical Summary of SHRCI Distributions (1)
(10 year period) (sfy)

<table>
<thead>
<tr>
<th>State Fiscal Year</th>
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</tr>
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<tbody>
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<td>98 - 99</td>
<td>$31,202,441</td>
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<td>97 - 98</td>
<td>$30,473,617</td>
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<tr>
<td>96 - 97</td>
<td>$29,736,820</td>
</tr>
<tr>
<td>95 - 96</td>
<td>$29,350,772</td>
</tr>
<tr>
<td>94 - 95</td>
<td>$28,950,519</td>
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<tr>
<td>93 - 94</td>
<td>$28,198,511</td>
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<tr>
<td>92 - 93</td>
<td>$26,473,400</td>
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<tr>
<td>91 - 92</td>
<td>$26,906,200</td>
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<tr>
<td>90 - 91</td>
<td>$26,731,712</td>
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</table>

Trend +1.6% /year

(1) State Highway Road Construction and Improvement Fund
(All this money goes exclusively to INDOT)

Source: SHRCI Report from State Auditor's Office
(Fiscal Years 1990-2000)
### Table #12.0 - Historical Summary of Federal Aid Distributions By Fund

(5 year period) (ffy)

<table>
<thead>
<tr>
<th>Federal Fiscal Year</th>
<th>Bridge(2)</th>
<th>STP(3)</th>
<th>CMAQ(4)</th>
<th>Min. Guarantee(5)</th>
<th>Other(6)</th>
<th>Total</th>
</tr>
</thead>
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<tr>
<td>00-01</td>
<td>$18,200,501</td>
<td>$108,476,689</td>
<td>$9,253,301</td>
<td>$19,632,590</td>
<td>$0</td>
<td>$155,663,081</td>
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<tr>
<td>99-00</td>
<td>$17,882,350</td>
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<td>$8,714,270</td>
<td>$23,932,778</td>
<td>$0</td>
<td>$154,853,634</td>
</tr>
<tr>
<td>98-99</td>
<td>$13,905,425</td>
<td>$82,958,098</td>
<td>$6,610,406</td>
<td>$20,306,872</td>
<td>$0</td>
<td>$123,780,801</td>
</tr>
<tr>
<td>97-98</td>
<td>$10,662,472</td>
<td>$66,124,129</td>
<td>$5,379,002</td>
<td>$11,955,915</td>
<td>$4,933,410</td>
<td>$119,054,928</td>
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<tr>
<td>96-97</td>
<td>$9,583,212</td>
<td>$60,326,088</td>
<td>$4,728,914</td>
<td>$11,150,084</td>
<td>$4,451,085</td>
<td>$90,239,363</td>
</tr>
</tbody>
</table>

Trend +18.0% /year +16.0% /year +19.1% /year +15.2% /year +5.4% /year +14.5% /year

---

(1) Federal Fund categories for local use  
(2) Bridge Funds  
(3) Surface Transportation Program Funds  
(4) Congestion Mitigation/Air Quality Funds  
(5) Minimum Guarantee Funds  
(6) Other is the money added to Indiana’s portion of Federal Funding once the laws were changed that decreased the amount of Federal Gas Tax Indiana "donated" to the Federal Aid Pool. Indiana now receives 92 cents back for every dollar they send to Washington, D.C.  
(7) For a detailed explanation of these funds see the attachment in the Appendix.  
(8) For detailed information regarding the qualifications for Federal Funding, call Bruno Canzian at INDOT (317) 232-5319

Source: Federal Aid Local Funding Report from INDOT Accounting Department
<table>
<thead>
<tr>
<th>AGENCY</th>
<th>MVHA</th>
<th>ACCEL #1 (1)</th>
<th>ACCEL #2 (2)</th>
<th>LRSA</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>BERNE</td>
<td>$1,617,569</td>
<td>$59,330</td>
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Table #13.0 - 2000 (sty) MVH and LRS Distributions
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Table #13.0 - 2000 (sfy) MVH and LRS Distributions

ACCEL#1: Actual

ACCEL#2: Estimated

LRSA: Local Reimbursement Services Act

TOTAL: MVH + LRSA
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<th>ACCEL #2</th>
<th>LRSA</th>
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Table #13.0 - 2000 (sfy) MVH and LRS Distributions

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**CARBON**

| $2,988,415 | $148,104 | $167,103 | $1,783,510 | $5,047,191 |
| KINGSBURY       | $6,671   | $620      | $376       | $7,388  | $15,056 |
| KINGSFORD HEIGHTS | $38,425 | $3,820    | $2,164     | $45,507 | $89,916 |
| LA CROSSE       | $17,506  | $1,552    | $986       | $18,488 | $38,532 |
| LA PORTE         | $556,126 | $43,994   | $31,325    | $524,052 | $1,155,497 |
| LONG BEACH       | $52,854  | $4,829    | $2,977     | $57,529 | $118,189 |
| MICHIANA SHORES  | $9,774   | $1,365    | $551       | $16,269 | $27,959 |
| MICHIGAN CITY    | $874,567 | $68,115   | $49,261    | $811,363 | $1,803,306 |
| POTTAWATOMIE PARK | $7,266  | $684      | $409       | $8,148  | $16,507 |
| TRAIL CREEK      | $63,688  | $5,092    | $3,587     | $60,658 | $133,026 |
| WANATAH          | $22,031  | $2,157    | $1,241     | $25,702 | $51,131 |
| WESTVILLE        | $135,883 | $9,139    | $7,654     | $108,645 | $261,521 |

**LAWRENCE**

| $1,738,231 | $82,085 | $97,981 | $978,161 | $2,694,458 |
| BEDFORD       | $357,279 | $16,224  | $20,124   | $192,935 | $586,562 |
| MITCHELL      | $120,731 | $5,516   | $6,800    | $85,599  | $198,647 |
| OOLITIC       | $36,822  | $1,678   | $2,074    | $19,957  | $60,531 |

**MADISON**

| $2,953,847 | $152,281 | $166,555 | $1,808,021 | $5,080,484 |
| ALEXANDRIA    | $147,623 | $11,589  | $8,315     | $137,604 | $305,130 |
| ANDERSON      | $1,539,012 | $120,333 | $86,687   | $1,426,402 | $3,172,433 |
| CHESTERFIELD  | $70,592  | $5,333   | $3,976     | $63,322  | $143,224 |
| COUNTRY CLUB HEIGHTS | $2,996 | $236 | $163 | $2,808 | $6,104 |
| EDGWOED       | $53,190  | $4,471   | $2,996     | $53,095  | $113,752 |
| ELWOOD        | $24,495  | $19,820  | $13,828    | $235,362 | $514,505 |
| FRANKTON      | $44,489  | $3,941   | $2,528     | $46,607  | $98,166 |
| INGALLS       | $22,988  | $2,248   | $1,295     | $26,705  | $53,235 |
| LAPEL         | $45,044  | $3,693   | $2,537     | $43,857  | $86,132 |
| MARKLEVILLE   | $10,693  | $855     | $600       | $10,158  | $22,267 |
| ORESTES       | $11,843  | $1,041   | $657       | $12,492  | $25,913 |
| PENDLETON     | $59,706  | $6,087   | $3,363     | $72,317  | $141,473 |
| RIVER FOREST  | $341     | $40      | $23        | $472     | $949 |
| SUMMITVILLE   | $26,117  | $2,341   | $1,471     | $27,602  | $57,731 |
| WOODLAWN HEIGHTS | $2,019   | $0       | $156       | $0       | $2,977 |

**MARION**

<p>| $9,985,031 | $1,007,866 | $563,415 | $11,908,107 | $23,464,417 |
| BEECH GROVE | $346,057 | $37,720  | $19,492    | $445,640 | $649,106 |
| CLERMONT    | $43,390  | $4,956   | $2,444     | $56,848  | $109,373 |</p>
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Table #13.0 - 2000 (sfy) MVH and LRS Distributions

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<th>ACCEL #2 (2)</th>
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(1) The portion of Accelerated I monies allotted for local governments is $15 million and it is distributed using the Local Road and Street distribution formula.

(2) The portion of Accelerated II monies allotted for local governments is $15 million and it is distributed using the Motor Vehicle Highway distribution formula.

Source: MVHA & LRSA Report from State Auditor
Table #14.0 - 2000 (ffy) Federal Aid Distributions by County (1)

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(1) Distributions of federal aid to counties broken down by fund type.
(2) Group III funds are allocated to urban areas with a population between 5,000 and 50,000
(3) Group IV Funds are allocated to rural areas with a population less than 5,000

Source: Federal Aid Local Funding Report from INDOT Accounting Department
Eli Samaan 219-449-7309
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<th>Group IV (4)</th>
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<td>$0</td>
<td>$1,263,699</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$1,263,699</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,742,178</strong></td>
<td><strong>$18,502,874</strong></td>
<td><strong>$11,695,819</strong></td>
<td><strong>$348,400</strong></td>
<td><strong>$2,726,154</strong></td>
<td><strong>$35,015,425</strong></td>
</tr>
</tbody>
</table>

(1) Distribution of federal aid to cities & towns broken down by fund type.
(2) At times, a federal-aid project will entail a road in a city and a bridge owned by a county.
Bridge dollars will be sent to the lead agency to cover the costs of the bridge portion of the project.
(3) Group III funds are allocated to urban areas with a population between 5,000 and 50,000
(4) Group IV Funds are allocated to rural areas with a population less than 5,000

Source: Federal Aid Local Funding Report from INDOT Accounting Department
Eli Samaan 219-449-7309
Table #16.0 - 2000 (ffy) Federal Aid Distribution -
By Group I (1)

<table>
<thead>
<tr>
<th>City or Town</th>
<th>STP (2)</th>
<th>MG (3)</th>
<th>CMAQ (4)</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fort-Wayne</td>
<td>$4,843,760</td>
<td>$1,034,702</td>
<td>0</td>
<td>$5,878,462</td>
</tr>
<tr>
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<td>$17,068,928</td>
<td>$3,810,038</td>
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<td>$24,065,802</td>
</tr>
<tr>
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<td>$1,792,317</td>
<td>$417,169</td>
<td>$667,169</td>
<td>$2,876,649</td>
</tr>
<tr>
<td>Northwest</td>
<td>$8,818,885</td>
<td>$2,044,942</td>
<td>$3,133,167</td>
<td>$13,996,994</td>
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<tr>
<td>South Bend</td>
<td>$3,808,525</td>
<td>$896,247</td>
<td>$1,608,391</td>
<td>$6,313,163</td>
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<tr>
<td><strong>Total</strong></td>
<td>$36,332,415</td>
<td>$8,203,098</td>
<td>$8,595,557</td>
<td>$53,131,070</td>
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</tbody>
</table>

(1) Group I funds are allocated to urban areas with a population greater than 200,000
(2) Surface Transportation Program Funds
(3) Minimum Guarantee Funds
(4) Congestion Mitigation/Air Quality Funds

Source: Federal Aid Local Funding Report from INDOT Accounting Department
Eli Samaan 219-449-7309
# Table #17.0 - 2000 (ffy) Federal Aid Distributions - By Group II

<table>
<thead>
<tr>
<th>City or Town</th>
<th>STP (2)</th>
<th>MG (3)</th>
<th>CMAQ (4)</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anderson</td>
<td>$1,757,622</td>
<td>$262,867</td>
<td>$0</td>
<td>$2,020,489</td>
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<tr>
<td>Bloomington</td>
<td>$1,695,834</td>
<td>$253,846</td>
<td>$0</td>
<td>$1,949,480</td>
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<tr>
<td>Elkhart/Goshen</td>
<td>$2,344,856</td>
<td>$350,741</td>
<td>$0</td>
<td>$2,695,397</td>
</tr>
<tr>
<td>Evansville</td>
<td>$3,557,738</td>
<td>$555,899</td>
<td>$657,910</td>
<td>$4,771,547</td>
</tr>
<tr>
<td>Kokomo</td>
<td>$1,355,997</td>
<td>$202,896</td>
<td>$0</td>
<td>$1,558,893</td>
</tr>
<tr>
<td>Lafayette</td>
<td>$2,375,562</td>
<td>$355,414</td>
<td>$0</td>
<td>$2,730,976</td>
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<tr>
<td>Muncie</td>
<td>$2,090,816</td>
<td>$312,702</td>
<td>$0</td>
<td>$2,403,318</td>
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<tr>
<td>Terre Haute</td>
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<td>$273,455</td>
<td>$0</td>
<td>$2,101,461</td>
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<td><strong>Total</strong></td>
<td><strong>$17,006,031</strong></td>
<td><strong>$2,567,820</strong></td>
<td><strong>$657,910</strong></td>
<td><strong>$20,231,561</strong></td>
</tr>
</tbody>
</table>

(1) Group II funds are allocated to urban areas with a population between 50,000 and 200,000
(2) Surface Transportation Program Funds
(3) Minimum Guarantee Funds
(4) Congestion Mitigation/Air Quality Funds

Source: Federal Aid Local Funding Report from INDOT Accounting Department
Eli Samaan 219-449-7309
Section 3 - Expenses
Table #18.0 - Historical Summary of Administrative Expenses and Adjustments - MVH Fund (sfy)
(10 year period)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Net Receipts</th>
<th>Net State Police Expense</th>
<th>Bureau of Motor Vehicles</th>
<th>IDOR - Motor - Motor Fuel Division</th>
<th>Traffic Safety</th>
<th>Other Expenses</th>
<th>Total Expenses</th>
<th>Total Adjustments</th>
<th>Net Amount Distributed</th>
</tr>
</thead>
<tbody>
<tr>
<td>98-99</td>
<td>$652,538,617</td>
<td>$54,249,833</td>
<td>$34,592,733</td>
<td>$5,120,110</td>
<td>$4,251,223</td>
<td>$4,022,761</td>
<td>$102,238,660</td>
<td>$2,752,316</td>
<td>$547,549,640</td>
</tr>
<tr>
<td>97-98</td>
<td>$628,268,786</td>
<td>$50,868,854</td>
<td>$44,743,217</td>
<td>$5,385,504</td>
<td>$4,603,557</td>
<td>$519,399</td>
<td>$106,121,531</td>
<td>$2,319,970</td>
<td>$519,827,267</td>
</tr>
<tr>
<td>96-97</td>
<td>$618,930,826</td>
<td>$48,908,991</td>
<td>$29,673,025</td>
<td>$5,547,318</td>
<td>$5,425,530</td>
<td>$469,355</td>
<td>$90,044,846</td>
<td>$1,913,690</td>
<td>$526,972,791</td>
</tr>
<tr>
<td>95-96</td>
<td>$596,448,991</td>
<td>$46,890,861</td>
<td>$28,207,164</td>
<td>$4,699,886</td>
<td>$6,164,485</td>
<td>$573,881</td>
<td>$86,536,277</td>
<td>$2,228,618</td>
<td>$507,684,096</td>
</tr>
<tr>
<td>93-94</td>
<td>$534,531,883</td>
<td>$37,767,854</td>
<td>$31,986,727</td>
<td>$3,420,963</td>
<td>$2,748,674</td>
<td>$44,339</td>
<td>$75,968,556</td>
<td>$2,130,628</td>
<td>$456,432,609</td>
</tr>
<tr>
<td>92-93</td>
<td>$520,598,576</td>
<td>$36,107,745</td>
<td>$29,771,619</td>
<td>$3,390,755</td>
<td>$2,679,744</td>
<td>$288,798</td>
<td>$72,238,660</td>
<td>$2,130,628</td>
<td>$446,229,288</td>
</tr>
<tr>
<td>90-91</td>
<td>$498,365,079</td>
<td>$42,379,286</td>
<td>$31,149,849</td>
<td>$3,792,181</td>
<td>$3,116,916</td>
<td>$286,469</td>
<td>$80,724,195</td>
<td>$4,209,906</td>
<td>$413,430,978</td>
</tr>
</tbody>
</table>

Trend  | +3.9% /year | +3.4% /year | 2.9% /year | +6.9% /year | 8.1% /year | +235.9% /year | +4.4% /year | -5.6% /year | +3.9% /year |

(1) State fiscal year begins 7/1 and ends 6/30.
(2) Net receipts are from table 1.
(3) Net state police expenses include administrative, enforcement aid, pension, supplemental pension, and benefits, minus general fund reimbursement, motor carrier reimbursement, and toll road reimbursement.
(4) Traffic safety includes traffic safety education and highway safety plan.
(5) Other expenses include audit expense. Note: Fiscal year 98-99 & 99-00 include year 2000 expense.
(6) Total adjustments include County Engineer distribution per IC 8-17-5-8 & 11.1, LTAP budget per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7), local assistance expenses per IC 8-14-1-3(6), IC 8-23-2-5(6), covered bridge distribution per IC 8-14-1-10, access road construction per IC 8-23-5-7.
(7) The amount distributed between INDOT, Indiana counties, cities and towns does not include Accelerated I & II distributions.

Source: Motor Vehicle Revenue Report from State Auditor's Office
(Fiscal Years 1990-1999)
<table>
<thead>
<tr>
<th>County</th>
<th>Administrative</th>
<th>Maintenance &amp; Repair</th>
<th>Construction &amp; Reconstruction</th>
<th>General &amp; Undistributed</th>
<th>Total Highway Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>$116,727</td>
<td>$1,310,826</td>
<td>$313,799</td>
<td>$737,352</td>
<td>$2,478,704</td>
</tr>
<tr>
<td>Allen</td>
<td>$2,512,246</td>
<td>$5,234,402</td>
<td>$30,787</td>
<td>$3,341,994</td>
<td>$11,119,429</td>
</tr>
<tr>
<td>Bartholomew</td>
<td>$178,986</td>
<td>$555,028</td>
<td>$435,411</td>
<td>$1,018,356</td>
<td>$2,287,756</td>
</tr>
<tr>
<td>Benton</td>
<td>$94,267</td>
<td>$836,840</td>
<td>$0</td>
<td>$605,345</td>
<td>$1,536,453</td>
</tr>
<tr>
<td>Blackford</td>
<td>$79,893</td>
<td>$301,503</td>
<td>$99,812</td>
<td>$330,607</td>
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<td>Boone</td>
<td>$104,478</td>
<td>$2,525,856</td>
<td>$0</td>
<td>$898,357</td>
<td>$3,528,691</td>
</tr>
<tr>
<td>Brown</td>
<td>$136,520</td>
<td>$803,009</td>
<td>$0</td>
<td>$294,965</td>
<td>$1,234,494</td>
</tr>
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<td>$116,672</td>
<td>$645,899</td>
<td>$446,546</td>
<td>$667,693</td>
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<tr>
<td>Cass</td>
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<td>$1,222,931</td>
<td>$0</td>
<td>$907,692</td>
<td>$2,239,322</td>
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<td>$2,094,075</td>
</tr>
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<td>Clay</td>
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<td>$886,034</td>
<td>$63,108</td>
<td>$647,425</td>
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<tr>
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<td>$1,334,098</td>
<td>$0</td>
<td>$574,855</td>
<td>$2,080,534</td>
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<td>Dekalb</td>
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<td>$63,274</td>
<td>$499,395</td>
<td>$1,865,512</td>
</tr>
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<td>$235,132</td>
<td>$1,209,073</td>
<td>$63,073</td>
<td>$1,159,475</td>
<td>$2,666,752</td>
</tr>
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<td>Dubois</td>
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<td>$1,368,025</td>
<td>$379,657</td>
<td>$749,676</td>
<td>$2,693,101</td>
</tr>
<tr>
<td>Ekhart</td>
<td>$166,484</td>
<td>$2,297,166</td>
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<td>$2,314,046</td>
<td>$6,051,527</td>
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<tr>
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<td>$202,405</td>
<td>$1,146,053</td>
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<td>$669,929</td>
<td>$0</td>
<td>$722,873</td>
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<td>Jackson</td>
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<td>$994,923</td>
<td>$30,475</td>
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<td>$1,832,616</td>
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<tr>
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<td>LaPorte</td>
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<td>$0</td>
<td>$1,040,511</td>
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<tr>
<td>Lawrence</td>
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<td>$341,988</td>
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<td>$765,466</td>
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<td>Madison</td>
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<td>$1,596,633</td>
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<td>$3,497,283</td>
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<td>$0</td>
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<td>$952,508</td>
<td>$2,612,784</td>
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<tr>
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<td>$624,289</td>
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</tr>
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</table>
## Table #19.0 - 2000 (cy) MVH Expenses by County

<table>
<thead>
<tr>
<th>County</th>
<th>Administrative</th>
<th>Maintenance &amp; Repair</th>
<th>Construction &amp; Reconstruction</th>
<th>General &amp; Undistributed</th>
<th>Total Highway Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miami</td>
<td>$329,864</td>
<td>$1,339,893</td>
<td>$52,049</td>
<td>$700,115</td>
<td>$2,421,921</td>
</tr>
<tr>
<td>Monroe</td>
<td>$492,988</td>
<td>$1,709,196</td>
<td>$0</td>
<td>$1,076,480</td>
<td>$3,278,572</td>
</tr>
<tr>
<td>Montgomery</td>
<td>$686,127</td>
<td>$1,068,218</td>
<td>$839,359</td>
<td>$664,424</td>
<td>$3,260,128</td>
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<tr>
<td>Morgan</td>
<td>$127,905</td>
<td>$1,251,104</td>
<td>$0</td>
<td>$1,100,599</td>
<td>$2,479,608</td>
</tr>
<tr>
<td>Newton</td>
<td>$182,194</td>
<td>$775,459</td>
<td>$57,464</td>
<td>$704,977</td>
<td>$1,720,095</td>
</tr>
<tr>
<td>Noble</td>
<td>$180,190</td>
<td>$583,137</td>
<td>$1,173,207</td>
<td>$889,355</td>
<td>$2,905,888</td>
</tr>
<tr>
<td>Ohio</td>
<td>$46,467</td>
<td>$269,794</td>
<td>$0</td>
<td>$152,369</td>
<td>$468,630</td>
</tr>
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Total: $24,080,841 | $106,673,630 | $27,406,581 | $75,017,219 | $233,178,270

Source: 2000 Annual Operational Report as prescribed by the State Board of Accounts - Form No. 16
## Table #20.0 - 2000 (cy) LRS Expenses by County

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<tr>
<th>County</th>
<th>Maintenance &amp; Repair</th>
<th>Construction &amp; Reconstruction</th>
<th>Total Highway Dollars</th>
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## Table #20.0 - 2000 (cy) LRS Expenses by County

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<th>Maintenance &amp; Repair</th>
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<th>Total Highway Dollars</th>
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Source: 2000 Annual Operational Report as prescribed by the State Board of Accounts - Form No. 16
Table #21.0 - 2000 (cy) MVH Expenses by City and Town

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<th>Maintenance &amp; Repair</th>
<th>Construction &amp; Reconstruction</th>
<th>General &amp; Undistributed</th>
<th>Total Highway Dollars</th>
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<td><strong>$74,367,053</strong></td>
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</table>

(1) Only those Cities and Towns that completed a State Board of Accounts Form No. 225 are listed.
Only those Cities and Towns with populations greater than 20,000 file Form No. 225 as per I.C. 8-17-4.1-1

Source: 2000 Annual Operations Report as prescribed by State Board of Accounts - Form No. 225
### Table #22.0 - 2000 (cy) LRS Expenses by City and Town

<table>
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<tr>
<th>City or Town (1)</th>
<th>Maintenance &amp; Repair</th>
<th>Construction &amp; Reconstruction</th>
<th>Total Highway Dollars</th>
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</table>

(1) Only those cities and towns that completed a State Board of Accounts Form No. 225 are listed.

Only those Cities and Towns with populations greater than 20,000 file Form No. 225 as per I.C. 8-17-4.1-1

Source: 2000 Annual Operations Report as prescribed by State Board of Accounts - Form No. 225
Appendix
<table>
<thead>
<tr>
<th>County</th>
<th>Population</th>
<th>Rural Population</th>
<th>Total County Road Mileage</th>
<th>Rural County Road Mileage</th>
<th>Vehicle Registrations</th>
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| Total      | 5,591,744      | 2,297,656            | 82,387.28                    | 66,603.51                    | 3,723,916            | 5,836,307            |

(1) County population as per 1990 Census Report
(2) Population within the county not living in incorporated areas
(3) Mileage within the county, cities or towns jurisdiction, excluding interstate, U.S. and State highways
(4) Mileage under the jurisdiction of the county highway department
(5) Passenger car registrations in the county per Bureau of Motor Vehicles
(6) Total vehicle registrations in the county per Bureau of Motor Vehicles

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**Table #a.2 - 2000 City/Town Street Statistics**
## Table #a.2 - 2000 City/Town Street Statistics

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(1) Population within the county not living in incorporated areas
(2) Population within incorporated areas
(3) Mileage under the jurisdiction of the county highway department
(4) Mileage within the cities or towns jurisdictions
(5) Mileage within the county, cities or towns jurisdiction, excluding interstate, U.S. and State highways
(6) Passenger car registrations in the county per Bureau of Motor Vehicles
(7) Total vehicle registrations in the county per Bureau of Motor Vehicles

Source: Indiana State Auditor's Office
EXPLANATION OF TABLE A.3 & A.4

On the following pages you will notice two spreadsheets designed to calculate the individual distributions of a particular county, city or town. The basic use of this spreadsheet is to determine the effect that input variables have on the distributions of your MVH and LRS monies.

The user is allowed to change the standard input values, such as vehicle registrations, road mileage, and population. This may allow for some estimating as to the amount of increase or decrease in funding if the required inputs are altered. For example, if Adams County were to increase its road mileage by two miles, the user would enter the number 699.65 in the shaded area under the column titled Rural County Road Mileage. (Please note changing the Rural County Road Mileage can alter the Total County Road Mileage. An increase/decrease in any one of the input values may or may not affect other input values. Please be sure to adjust all parameters accordingly.) The new distribution amounts are then automatically calculated. The user can then, for example, compare the current MVH distribution ($1,633,477) against the increase MVH distribution ($1,637,061) generated by the 2 extra miles of county road.

A similar table (Table A.4) is designed for cities and towns. The user is allowed to change the standard input values, such as vehicle registrations, road mileage, and population. This may allow for some estimating as to the amount of increase or decrease in funding if the required inputs are altered. For example, if the City of Decatur were to increase in population by 1,000, the user would enter the number 9,642 in the shaded area under the column titled City/Town Population. (Please note changing the local population can alter the Total Population. An increase/decrease in any one of the input values may or may not affect other input values. Please adjust all parameters accordingly.) The new distribution amounts are then automatically recalculated. The user can then, for example, compare the current MVH distribution ($225,854) against the increase MVH distribution ($251,911) generated by the extra 1,000 people.

Following the spreadsheet is a flowchart showing how the distributions of MVH, Accelerated I & II, and LRS are calculated. It is a pictorial representation of the calculations being done within the spreadsheet. For further information, a thorough description of the MVH, Accelerated I & II and LRS distribution formulas are included from the Auditor of the State.

As mentioned earlier in this report, this spreadsheet is available on diskette from the Indiana LTAP office and can be acquired by calling the office at 1-800-428-7639.
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Summary of Funding Distributions

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<td>$0</td>
<td>Not Allowed</td>
<td>Not Allowed</td>
<td>Not Allowed</td>
</tr>
<tr>
<td>Total Available Next Fiscal Year</td>
<td>$573,926,886</td>
<td>$170,832,705</td>
<td>$25,000,000</td>
<td>$25,000,000</td>
<td>$25,000,000</td>
</tr>
<tr>
<td>INDOT</td>
<td>$304,181,250</td>
<td>53.00%</td>
<td>$93,957,988</td>
<td>$10,000,000</td>
<td>$10,000,000</td>
</tr>
<tr>
<td>Local</td>
<td>$269,745,636</td>
<td>47.00%</td>
<td>$76,874,717</td>
<td>$15,000,000</td>
<td>$15,000,000</td>
</tr>
<tr>
<td>Special Local Distribution</td>
<td>$0</td>
<td>$76,874,717</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>TOTAL LOCAL DISTRIBUTION</td>
<td>$383,926,886</td>
<td>32.00%</td>
<td>$93,957,988</td>
<td>$10,000,000</td>
<td>$10,000,000</td>
</tr>
<tr>
<td>Local Breakdown Counties</td>
<td>$193,666,603</td>
<td>32.00%</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Cities/Towns</td>
<td>$90,909,033</td>
<td>15.00%</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Your County: Adams

<table>
<thead>
<tr>
<th>Your County</th>
<th>MVH</th>
<th>LRS</th>
<th>Accel#1</th>
<th>Accel#2</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>$1,633,477</td>
<td>$291,766.75</td>
<td>$56,930.31</td>
<td>$90,834.28</td>
<td>$2,073,008.00</td>
</tr>
<tr>
<td>Your Input</td>
<td>$1,637,061</td>
<td>$292,492.89</td>
<td>$57,071.99</td>
<td>$91,033.62</td>
<td>$2,077,659.86</td>
</tr>
</tbody>
</table>
### Table # a.4 - Spreadsheet Showing 2000 City/Town Distributions

<table>
<thead>
<tr>
<th>City/Town Name</th>
<th>County Name</th>
<th>City/Town Population</th>
<th>City/Town Road Mileage</th>
<th>State Total City/Town Population</th>
<th>State Total City/Town Road Mileage</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your City/Town</td>
<td>Decatur</td>
<td>8,642</td>
<td>48.59</td>
<td>3,294,088</td>
<td>15,783,77</td>
<td>&lt;&lt; 99 - 00 Reported</td>
</tr>
<tr>
<td>Your Input</td>
<td>Decatur</td>
<td>9,642</td>
<td>48.59</td>
<td>3,296,088</td>
<td>15,783,77</td>
<td>&lt;&lt; Your Estimate</td>
</tr>
</tbody>
</table>

### Summary of Funding Distributions

<table>
<thead>
<tr>
<th></th>
<th>MVH</th>
<th>LRS</th>
<th>Accel#1</th>
<th>Accel#2</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Available 2000</td>
<td>$573,926,886</td>
<td>$170,832,705</td>
<td>$25,000,000</td>
<td>$25,000,000</td>
<td>Total</td>
</tr>
<tr>
<td>Proposed Increase</td>
<td>0</td>
<td>0</td>
<td>Not Allowed</td>
<td>Not Allowed</td>
<td>Total</td>
</tr>
<tr>
<td>Total Available Next Fiscal Year</td>
<td>$573,926,886</td>
<td>$170,832,705</td>
<td>$25,000,000</td>
<td>$25,000,000</td>
<td>Total</td>
</tr>
<tr>
<td>INDOT</td>
<td>$304,181,250</td>
<td>$33,957,988</td>
<td>$10,000,000</td>
<td>40%</td>
<td>$10,000,000</td>
</tr>
<tr>
<td>Local</td>
<td>$269,745,630</td>
<td>$78,874,717</td>
<td>$15,000,000</td>
<td>60%</td>
<td>$15,000,000</td>
</tr>
<tr>
<td>Special Local Distributions</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>Total</td>
</tr>
<tr>
<td>TOTAL LOCAL DISTRIBUTION</td>
<td>$176,874,717</td>
<td>$176,874,717</td>
<td>$176,874,717</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Local Breakdown</th>
<th>Counties</th>
<th>Cities/Towns</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$183,656,603</td>
<td>$86,069,033</td>
</tr>
<tr>
<td></td>
<td>32%</td>
<td>15%</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

| Your City/Town       | Decatur      | $225,854 | $89,679.82 | $7,605.37 | $12,559.25 | $335,697.97 |
| Your Input           | Decatur      | $251,911 | $95,162.21 | $8,070.31 | $14,008.28 | $369,152.26 |
**ACCELERATED DISTRIBUTIONS**

**MOTOR FUEL TAX and SPECIAL FUEL TAX**
(gasoline)
- 30-30-40 Distribution
  - First $25 Million
(IC 6-6-1.1-801.45)
- 30-30-40 Distribution
  - First $25 Million
(IC 6-6-2.1-703)

**REGULAR DISTRIBUTIONS**

**MOTOR FUEL TAX and SPECIAL FUEL TAX**
(gasoline)
- Regular Distribution
- Regular Distribution
(IC 6-6-1.1-802)
- Regular Distribution
- Regular Distribution
(IC 6-6-2.1-703)

**MOTOR CARRIER FUEL TAX**
- Regular Distribution
(IC 6-6-4.1-5)

**MOTOR CARRIER SURCHARGE TAX**
- Regular Distribution
(ic 6-6-4.1-5)

---

**Note:** Regular distribution of MVH and LRS Funds contain money from sources other than the motor fuel (gasoline) and special fuel (diesel) taxes. That is why the MVH and LRS distributions continue at a reduced rate during the period of the Accelerated distributions.
The following descriptions are of the Motor Vehicle Highway, Local Road and Street, and Motor Vehicle Highway Accelerated #1 and #2 distribution formulas.

**MOTOR VEHICLE HIGHWAY DISTRIBUTION FORMULA**

**REVENUE SOURCES:**

- 75% of Gasoline Tax after the first $25 million less fuel tax refunds
- 75% of Special Fuel Tax after the first $25 million less fuel tax refunds
- 45.5% of Motor Carrier Surtax and the fiscal year end balance exceeding $500,000 in the motor carrier fund
- Vehicle registration and title fees (excluding 1969 increase)
- Drivers license fees and defensive driver school fees
- 40% of the amount deposited to the motor vehicle odometer fund
- The balance exceeding $20,000 at fiscal year end in the abandoned vehicle fund.
- $3.6 million of the state’s share of court cost
- Federal reimbursements for traffic safety and state police programs
- State general fund reimbursement of state police expense
- Motor carrier fund reimbursement of state police expense

**EXPENSES:**

Expenses paid from the Motor Vehicle Highway Fund are the cost incurred by the Department of Revenue in the collections of revenues, Bureau of Motor Vehicles expenses (does not include the expenses of license branches, but does include the expense of producing license plates), traffic safety programs, school safety programs and approximately one-half of the expense of the Indiana State Police.

**AMOUNT AVAILABLE FOR DISTRIBUTIONS:**

Equals monthly revenues less monthly expenses plus or minus adjustments.

**ADJUSTMENTS TO THE AMOUNT AVAILABLE FOR DISTRIBUTION:**

In some months before distributions are made there are adjustments. One of the adjustments reduces the amount distributed, to the Indiana Department of Transportation, counties, and cities and towns. Other adjustments reduce the amount distributed to counties, and cities and towns. One of the adjustments only reduces the amount distributed to counties. Detailed explanations of adjustments on next page.
MOTOR VEHICLE HIGHWAY DISTRIBUTION FORMULA
(Continued)

Adjustment that reduces the amount distributed to the Indiana Department of Transportation, counties, and cities and towns:

♦ Covered Bridge Distribution Per IC 8-14-1-10

Adjustments that reduce the amount distributed to counties, and cities and towns:

♦ Local Assistance Expenses Per IC 8-13-1-5.1
♦ HERPIC Budget Per IC 8-14-1-3
♦ Access Road construction Per IC 8-23-5-7

Adjustment that only reduces the amount distributed to counties:

♦ County Engineer Distribution Per IC 8-17-5-8 & 11.1

DISTRIBUTION OF THE AMOUNT AVAILABLE:

♦ 53% to the Indiana Department of Transportation
♦ 15% to Cities and Towns distributed on the basis of population (the ratio of the population of each city and/or town to the total population of all cities and towns in the state).
♦ 32% to Counties distributed as follows:

1. 5% distributed equally among the 92 counties.
2. 65% distributed on the basis of road mileage (the ratio of the road mileage of each county to the total county road mileage of all counties in the state).
3. 30% distributed on the basis of vehicle registrations (the ratio of the vehicle registrations of each county to the total vehicle registrations of all counties in the state).

PERMISSIBLE USES OF MOTOR VEHICLE HIGHWAY DISTRIBUTIONS:

Motor Vehicle Highway distributions are made monthly, and can be used by counties, and cities and towns for the expenses of highway and street departments, construction, maintenance and reconstruction cost of streets and roads, and equipment purchases.

Direct questions to Dan Bastin, Accounting/Settlement Director, Auditor of States’ Office (317)232-3309.
LOCAL ROAD AND STREET DISTRIBUTION FORMULA

REVENUE SOURCES:
♦ 25% of Gasoline Tax after the first $25 million
♦ 25% of Special Fuel Tax after the first $25 million
♦ 1969 increase in vehicle registration and title fees.

DISTRIBUTION PERCENTAGES:
♦ 55% to the Indiana Department of Transportation
♦ 45% to Counties and Cities and Towns

DISTRIBUTION METHOD:

The distribution to Counties, and Cities and Towns is a two step process.

Step one determines the total allocation for each county based on the ratio of the passenger car registrations of each county to the total passenger car registrations of the state.

Step two distributes each county’s allocation between the county and the cities and towns within the county as follows:

Counties with a population of more than 50,000 the distribution is as follows:
♦ 60% is distributed on the basis of population (the ratio of the county population and each city and town population within the county to the grand total population of the county).
♦ 40% is distributed on the basis of road and street mileage (the ratio of the county road and street mileage and each city and town road and street mileage to the grand total road and street mileage of the county).

Counties with a population of 50,000 or less the distribution is as follows:
♦ 20% is distributed on the basis of population (the ratio of the county population and each city and town population within the county to the grand total population of the county).
♦ 80% is distributed on the basis of road and street mileage (the ratio of the county road and street mileage and each city and town road and street mileage to the grand total road and street mileage of the county).

PERMISSIBLE USES OF LOCAL ROAD AND STREET DISTRIBUTIONS:

Local Road and Street distributions are made monthly, and can be used by counties, and cities and towns for construction, maintenance and reconstruction cost of streets and roads, engineering, land acquisitions, and equipment purchases.

Direct questions to Dan Bastin, Accounting/Settlement Director, Auditor of State’s Office (317)232-3309.
LOCAL ROAD AND STREET DISTRIBUTION OF STATE GENERAL FUNDS

Section 35 of Public Law 273, Acts of 1999, appropriated $199,999,992 of State General Fund money to be distributed to counties, and cities and towns through the Local Road and Street formula at the rate of $8,333,333 per month from July 1999 through June 2001.

DISTRIBUTION METHOD:

The distribution to Counties, and Cities and Towns is a two step process.

Step one determines the total allocation for each county based on the ratio of the passenger car registrations of each county to the total passenger car registrations of the state.

Step two distributes each county's allocation between the county and the cities and towns within the county as follows:

Counties with a population of more than 50,000 the distribution is as follows:

♦ 60% is distributed on the basis of population (the ratio of the county population and each city and town population within the county to the grand total population of the county).

♦ 40% is distributed on the basis of road and street mileage (the ratio of the county road and street mileage and each city and town road and street mileage to the grand total road and street mileage of the county).

Counties with a population of 50,000 or less the distribution is as follows:

♦ 20% is distributed on the basis of population (the ratio of the county population and each city and town population within the county to the grand total population of the county).

♦ 80% is distributed on the basis of road and street mileage (the ratio of the county road and street mileage and each city and town road and street mileage to the grand total road and street mileage of the county).

PERMISSIBLE USES OF LOCAL ROAD AND STREET DISTRIBUTIONS:

The distributions can be used by counties, and cities and towns for construction, maintenance and reconstruction cost of streets and roads, engineering, land acquisitions, and equipment purchases.

Direct questions to Dan Bastin, Accounting/Settlement Director, Auditor of State's Office (317)232-3309.
INDOT/Local Federal-Aid Sharing Arrangement
Final Version
Fiscal Year 2001

1. General Rules for Local Federal-aid Funds:

a) Based upon the recognition that Metropolitan Planning Organizations (MPOs) have certified planning processes in place, MPOs may submit any number of Preliminary Engineering (PE) or Right-of-Way (R/W) projects as long as they are reasonable and fundable. There is no cost limitation on PE and R/W project submitted for funding.

b) For areas other than MPOs: PE and R/W will not be approved. PE and R/W that was authorized by INDOT prior to October 1, 1996 will only be supplemented up to 10% over the initial amount programmed for that activity. Any additional costs must be paid with 100% local funds. The only exception to this rule is Transportation Enhancement projects. Enhancement funds may be used for PE and R/W for enhancement projects. If enhancement funds are not used for PE and R/W, the eligible cost incurred by the local government for these activities may be applied as credit to the local match on construction. Contact the Local Transportation section for more details.

c) For dedicated or capped funds (defined in 1f), overruns which cause projects to exceed any cap must be funded with 100% local funds. For non-capped, shared funds (defined in 1f), projects with cost increases prior to contract award in excess of 10% above the originally programmed and approved amount must be either:

   i. funded with 100% local funds or other dedicated/capped funds (if applicable);

   or

   ii. resubmitted for funding at the new, higher cost.

d) All dedicated local funds will be given a proportional share of obligational authority. For MPOs, the January 29, 1998 flexible funding policy for MPOs remains in effect for FY 2001.

e) Representatives of INDOT and local governments on an annual basis will review these policies. INDOT will also prepare a report at the end of the year to show compliance with this agreement.
f) For the purposes of section 1c of this arrangement:

i. “Dedicated funds” are those sub allocated to specific MPOs pursuant to Table Two (See attachment.)

ii. “Capped funds” are those shared funds for which a maximum has been established to limit how much any single LPA or MPO can receive.

iii. “Non-capped, shared funds” are those for which all LPAs and MPOs compete and on which no limit per LPA/MPO has been set. The funds that fall into this category are Bridge; Transportation Enhancement; and Safety.

g) Each group will be entitled to a proportional distribution in its total funding (STP+MG+CMAQ) equal to the total amounts received and sharable from FFY 1997 to FFY 2001.

h) CMAQ funds can be used in non-attainment areas and maintenance areas.

2. Interstate Maintenance Funds - INDOT will receive 100% of these funds, as there are no Interstate routes under local jurisdiction.

3. Bridge Funds - Thirty-five percent (35%) of total bridge funds will be reserved for LPAs. Federal law requires that 15% must be spent on roads functionally classified as Rural Minor Collector or below (i.e. off system).

a) Bridge funds for local governments are limited to eligible bridges on a “first come first served” basis. No more than four bridges per county may be in the local bridge preservation program at any one time. Bridges as part of a road project do not count toward the four-bridge limit.

b) Bridge funds are available on a “first come first served” basis for on- or off-system bridges to any LPA as long as the 15% off-system requirement is met. If funded by the local bridge preservation program, MPOs may qualify for up to $800,000 in federal funds for a bridge project if all other dedicated funds, except Congestion Mitigation/Air Quality, for which obligation authority is available have been committed (i.e. scheduled for letting.)

c) No federal funds will be approved for PE or R/W activities for local bridge projects regardless of federal funding source.

4. National Highway System (NHS) Funds - INDOT will receive 100% of these funds.

5. Surface Transportation Program (STP) Funds - The STP funds will be allocated to the various categories and geographical areas as required by the 1998 Transportation Equity Act for the 21st Century (TEA 21).
a) STP funds for Group I Cities will be allocated as required by TEA 21 according to population.

b) STP funds for Group II and Group III Cities will be split 49% to Group II and 51% to Group III.

c) Each Group III City is limited to $2.5 million in STP (and/or MG) funds per year.

d) The funds for areas less than 5,000 population represents 110% of the total FY 1991 Rural Secondary apportionments from the Surface Transportation and Uniform Relocation Assistance Act (STURAA) of 1987. No one county will receive more than $2.5 million in STP (and/or MG) funds per year.

NOTE: Marion county is excluded from this category because there are no areas under 5,000 population within the county.

e) Rail-Highway/HES funds and Transportation Enhancement funds will be distributed when calculating the 75% INDOT and 25% Local Government overall distribution according to the amounts obligated from prior years. Adjustments will be made in the following year’s sharing agreement to maintain overall equity, as nearly as practicable.

6. Minimum Guarantee (MG) Funds – Equity funds will be divided 75-25 between INDOT and Local Government Agencies. Each group will receive a proportional distribution in funds equal to the total distribution in sharable funds from FFY 1997 to FFY 2000. In addition, the MG funds to be split by Group II, III and IV communities will be shared using a 25-25-50 ratio.

7. Congestion Mitigation/Air Quality (CMAQ) Funds - Funds are shared on a 50/50 basis between the State and Local Governments. The local share of funds will be split among non-attainment areas on a weighted basis in the same manner as CMAQ funds are allocated to the State.

8. 100% Federal Safety Funds- All rail projects are now eligible for 100% federal funding.

9. Only Interstate Maintenance, National Highway, Bridge, Surface Transportation Program, CMAQ, and Minimum Guarantee funds are included in this analysis.

10. MPO’s are reminded that TEA-21 money must be obligated by the end of the current federal act.