

December 17, 2007

Attn: Local Public Agency (LPA) Official

Dear LPA Official:

Attached is a copy of the *2006 Summary of Highway Revenues, Distributions, and Expenses, condensed report for Indiana Counties, Cities & Towns*. This report is as accurate as the information made available to us. Many sources were used to gather the information contained herein. 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.

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 formulae are based on population. The 2000 Census data went into affect in May 2002. You can also request a special census count before 2010 if your area under goes 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. This report is published annually, with a full report on odd numbers years and a condensed report on even numbered years. All of these tables are available in Microsoft Excel format. Contact our office if you desire a copy of the spreadsheets. If you have questions or comments, please feel free to contact us at the address below or by calling 1.800.428.7639.

Sincerely,

John Habermann  
Program Manager  
Indiana LTAP

***2006 Summary of Highway  
Revenues, Distributions, & Expenses  
for  
Indiana Counties, Cities & Towns  
(Condensed Report)***

**December 2007**  
RP-4-2006

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**A SUMMARY OF HIGHWAY REVENUES, DISTRIBUTIONS, AND EXPENSES  
FOR  
INDIANA COUNTIES, CITIES, AND TOWNS**

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## 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 15 Tables divided into 3 Sections. Section 1 presents the different revenues available. Section 2 presents the distribution of the revenues. In Section 3, you will find tables on expenses. It is interesting to note that many agencies report administrative and operating expenses roughly equal to their MVH distribution. This leads to the conclusion the only funds available for road and street improvements are the LRS monies.

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 formulae.

At the end of this report, a flow chart shows 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 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 allocation is calculated. It also will help you understand what factors weigh heaviest in deciding how many dollars you receive and the impact of changes to any of the factors in the formulae. You will then find four Attachments that help clarify Motor Vehicle Highway Account uses, Local Road and Street Account uses, the detailed explanations of Federal Aid Funds, and the history of the Gas Tax in Indiana.

The fiscal years of the various funding source, from which the tables are prepared, are not all the same. Some are calendar year, some are state fiscal year (July 1 to June 30) and some are federal fiscal year (October 1 to September 30). To assist in understanding the funding cycles, annotations are presented detailing the source of funds, the authority for the funds and the fiscal year for which the funds are distributed.