# **Indiana Transportation Funding:**

Analyzing Recent State and Local Government Revenue Changes & Their Reach

## May 2023

Mary Tyler, AICP



# Welcome to Inclana Crossroads of America

Lincoln's Boyhood Home

## **EXECUTIVE SUMMARY**

Indiana House Enrolled Act (HEA) 1002 made substantial changes to Indiana transportation infrastructure financing in 2017. Both user fee increases and increased local authority resulted in a substantial increase in overall funding. The following report by the <u>Midwest Economic Policy Institute</u> (MEPI) analyzes the overall impact of HEA 1002 on state and local transportation investments and the impact these policies have had on the condition of the state's infrastructure.

# Total state transportation funding totaled \$2.7 billion for FY22, an increase of \$1.2 billion annually (80%) compared to FY16.

- Total gasoline and special fuel revenues totaled \$1.588 billion in FY22, an increase of \$800 million (102%) compared to FY16.
- Increased vehicle registration fees resulted in an increase of \$116 million (62%) in FY22 over FY16.
- HEA 1002 altered the distribution of revenue from the sales tax on motor fuels, resulting in an additional \$306 million for transportation programs in FY22 compared to FY16.

# Data shows that the increased infrastructure investment has led to improved road and bridge conditions over time across Indiana.

- The percent of pavement lane miles considered "good" nearly doubled, increasing from 14% in 2017 to 27% in 2021.
- The percent of pavement lane miles considered "poor" decreased from 36% in 2017 to 31% in 2021.
- The percent of all bridge deck area considered "poor" decreased from 7% in 2017 to 5% in 2021.

# County and municipal vehicle excise and wheel taxes offer governments the opportunity to raise additional transportation funding, functioning as additional vehicle registration fees.

- As of 2022, 54 counties and 13 municipalities across Indiana had adopted these local option taxes.
- Counties with a county wheel tax saw the percentage of "poor" lane miles reduce by a median of 11 percentage points, more than five times the rate of improvement for those without a wheel tax.
- Counties with a wheel tax saw the percentage of bridge deck area considered in "poor" condition reduced by a median value of 2 percentage points, double the rate of those without the tax.

# The Community Crossings Matching Grant Program provides funding to local governments across the state to invest in road and bridge projects.

- Since its inception in 2016, the Community Crossings Grant Program has awarded between 150 and 453 projects annually.
- Over this seven-year program, 485 different municipalities and all 92 counties have been awarded funding for projects.

# While Indiana has taken great strides to invest in transportation and ensure adequate transportation funding for years to come, additional action can be taken.

- Retaining the inflationary index for the motor fuel tax, currently set for repeal in 2024, would ensure sustainable funding for transportation maintenance and modernization projects.
- More local governments should be encouraged to adopt local option taxes to fund transportation; only 59% of counties and just 1% of municipalities currently have a wheel tax and excise surtax.
- The Indiana Local Technical Assistance Program (LTAP) calculates that if every county adopted the maximum wheel tax rate, \$353 million could be generated annually, compared to \$116 million generated in 2021 (a potential increase of 204%).

Indiana House Enrolled Act (HEA) 1002 was signed into law on April 27, 2017 and made substantial changes to how Indiana funds maintenance and modernization of its transportation infrastructure. Several fee increases – including the motor fuel tax and vehicle registrations – resulted in increased transportation infrastructure funding, which supports both state and local governments. Combined with HB 1001 in 2016, new transportation funding options for counties and municipalities were also made available. The following report by the Midwest Economic Policy Institute (MEPI) analyzes the impact this funding has had on road and bridge conditions throughout Indiana.

### STATE TRANSPORTATION FUNDING

#### User Fee Increases

Increased user fees were the most significant change made under HEA 1002 to generate additional revenues for statewide transportation projects. The bill included increases to fuel taxes, vehicle registration fees, and alternative-fuel vehicle fees, as summarized in Figure 1. These changes and the impact to the state's overall transportation funding model is expanded upon further below.

inguic 1. Summary of in								
Fuel Taxes (per gallon)	Increase by	Indexed to Inflation						
Gasoline	\$0.10	Yes						
Special Fuels*	\$0.10	Yes						
Aviation	\$0.10	No						
Vehicle Registration Fees (annual)	Increase by	Notes						
Transportation Infrastructure Improvement Fee	\$15	New fee; applies to all passenger vehicles						
Trucks, tractors used with semitrailer, for-hire buses	25%	For vehicles over 26,000 pounds						
Electric and hybrid passenger vehicle fees	\$150 / \$50	In addition to standard vehicle registration fees						
*The special fuel tax rate increased by an additional \$0.21/gallon in FY19. This was in place of the motor carrier surcharge tax, which was eliminated starting in FY19, and is why the surcharge tax is not included in this table.								

#### Figure 1: Summary of Increased User Fees under HEA 1002

Source(s): Indiana HEA 1002; Indiana HEA 1290

#### State Transportation Funding

Total state transportation revenue totaled almost \$2.7 billion for fiscal year (FY) 2022, as summarized in Figure 2. This is an increase of almost \$1.2 billion annually (80% more) compared to FY16 and \$700 million (34% more) compared to FY17, which was prior to the passage of HEA 1002. While many of the changes adopted under HEA 1002 began at the beginning of FY18, total revenue for FY17 is artificially high due to a transfer of \$428 million from the General Fund, so comparing to FY16 provides a more accurate picture.

#### **Motor Fuel Taxes**

Following the initial increase on July 1, 2017 (beginning of FY18), fuel tax revenues have steadily grown through FY22. Gasoline and special fuel tax rates were indexed to inflation and have increased each year. Under the law, these annual inflationary adjustments will cease on July 1, 2024. Total gasoline and special fuel revenues totaled \$1.588 billion in FY22, an increase of \$800 million compared to FY16 (Figure 2).

#### Vehicle Registrations

An increase in vehicle registration revenue is first seen in FY18. Vehicle registrations were increased by \$15 for every passenger vehicle and large vehicle registrations were increased by 25%. Additionally, electric and hybrid vehicles are subject to an added fee totaling \$150 and

\$50, respectively. Total revenue for all vehicle fees totaled \$302 million in FY22, an increase of \$116 million compared to FY16 (Figure 2).

#### Sales Tax on Motor Fuels

The distribution of the revenue from sales tax on motor fuels was changed from primarily supporting the general revenue fund to specific transportation funds. This change began in 2017 and was expanded in 2018 and again in 2020. The effect was the incremental reduction of funds from the general revenue fund through 2024, while adding funds to the Special Transportation Flexibility Fund and State Highway Fund. An increase in funding is clearly evident beginning in FY18, with revenue increasing to a high of \$379 million in FY22. While annual increases in revenue can be attributed to this formula change, revenue from the sales tax on motor fuels is also dependent on fuel prices. Consequently, higher fuel prices in FY22 led to significantly higher revenue (Figure 2).

#### Motor Carrier Fuel Tax & Surtax

The motor carrier fuel tax was levied on the amount of motor fuel consumed by commercial motor vehicles operating on Indiana highways. Prior to FY19, the motor carrier fuel tax was lower and a separate surtax was assessed. The surtax was initially increased by \$0.10 per gallon in HEA 1002, making it a rate of \$0.21 for fiscal year 2018. However, a new transportation bill HEA 1290 – passed March 21, 2018 – repealed this tax and instead increased motor carrier fuel tax rate by an additional \$0.21 per gallon starting July 1, 2018 (Figure 2).

#### Major Moves Construction Fund Draw

Transportation revenue through the Major Moves Construction Fund is generated by a one-time lease payment for operation of the Indiana Toll Road. Interest earned is transferred into this fund every 5 years. Money may be used by the Indiana Finance Authority and INDOT for certain obligations and lease payments, public-private agreements for tollways, and to fund projects in INDOT's transportation plan. Revenue under this fund has totaled between \$23 and \$313 million annually since FY16 (Figure 2).

Figure 2. Indiana state fransportation running by Revenue Source (in finitions)												
FY16	FY17*	FY18	FY19	FY20	FY21	FY22						
\$558.3	\$566.4	\$822.6	\$896.5	\$887.6	\$905.6	\$981.6						
\$229.6	\$213.9	\$301.5	\$505.0	\$483.0	\$575.2	\$606.5						
\$73.0	\$50.3	\$120.2	\$161.0	\$182.1	\$192.7	\$378.9						
\$0.4	\$0.5	\$0.4	\$48.5	\$47.4	\$59.8	\$66.5						
\$96.9	\$101.7	\$256.2	-	-	-	-						
\$186.3	\$179.2	\$244.2	\$284.4	\$274.7	\$316.9	\$302.5						
\$102.9	\$105.0	\$126.2	\$153.5	\$141.3	\$154.9	\$158.7						
\$205.8	\$313.7	\$127.5	\$46.5	\$23.1	\$209.1	\$151.9						
\$44.5	\$476.1	\$39.1	\$46.3	\$44.3	\$49.0	\$50.2						
\$1,497.7	\$2,006.8	\$2,037.9	\$2,141.7	\$2,083.5	\$2,463.2	\$2,696.8						
	<b>FY16</b> \$558.3 \$229.6 \$73.0 \$0.4 \$96.9 \$186.3 \$102.9 \$205.8 \$44.5	\$558.3 \$566.4   \$229.6 \$213.9   \$73.0 \$50.3   \$0.4 \$0.5   \$96.9 \$101.7   \$186.3 \$179.2   \$102.9 \$105.0   \$205.8 \$313.7   \$44.5 \$476.1	FY16FY17*FY18\$558.3\$566.4\$822.6\$229.6\$213.9\$301.5\$73.0\$50.3\$120.2\$0.4\$0.5\$0.4\$96.9\$101.7\$256.2\$186.3\$179.2\$244.2\$102.9\$105.0\$126.2\$205.8\$313.7\$127.5\$44.5\$476.1\$39.1	FY16FY17*FY18FY19\$558.3\$566.4\$822.6\$896.5\$229.6\$213.9\$301.5\$505.0\$73.0\$50.3\$120.2\$161.0\$0.4\$0.5\$0.4\$48.5\$96.9\$101.7\$256.2-\$186.3\$179.2\$244.2\$284.4\$102.9\$105.0\$126.2\$153.5\$205.8\$313.7\$127.5\$46.5\$44.5\$476.1\$39.1\$46.3	FY16FY17*FY18FY19FY20\$558.3\$566.4\$822.6\$896.5\$887.6\$229.6\$213.9\$301.5\$505.0\$483.0\$73.0\$50.3\$120.2\$161.0\$182.1\$0.4\$0.5\$0.4\$48.5\$47.4\$96.9\$101.7\$256.2-\$186.3\$179.2\$244.2\$284.4\$274.7\$102.9\$105.0\$126.2\$153.5\$141.3\$205.8\$313.7\$127.5\$46.5\$23.1\$44.5\$476.1\$39.1\$46.3\$44.3	FY16FY17*FY18FY19FY20FY21\$558.3\$566.4\$822.6\$896.5\$887.6\$905.6\$229.6\$213.9\$301.5\$505.0\$483.0\$575.2\$73.0\$50.3\$120.2\$161.0\$182.1\$192.7\$0.4\$0.5\$0.4\$48.5\$47.4\$59.8\$96.9\$101.7\$256.2\$186.3\$179.2\$244.2\$284.4\$274.7\$316.9\$102.9\$105.0\$126.2\$153.5\$141.3\$154.9\$205.8\$313.7\$127.5\$46.5\$23.1\$209.1\$44.5\$476.1\$39.1\$46.3\$44.3\$49.0						

#### Figure 2: Indiana State Transportation Funding by Revenue Source (in millions)

\* Increase in funding under FY17 can be attributed to a transfer from the General Fund totaling \$428 million as shown under the "Other" category \*\* Other revenues include General Fund transfers, state court fees, oversize/overweight fees, and other fees

Source(s): Indiana Legislative Services Agency, 2022

## **IMPACT OF NEW FUNDING**

With HEA 1002 providing a substantial increase in transportation infrastructure revenue for both state and local governments, the following section examines the impact HEA 1002 has had on Indiana's road and bridge conditions.

Data used in the analysis completed in the remainder of the report was collected under Indiana's Local Technical Assistance Program (LTAP). LTAP provides information and training to local governments across Indiana to support infrastructure development. Housed at Purdue University, LTAP also collects extensive data on transportation infrastructure conditions and funding. Additionally, LTAP is responsible for both assisting in and reviewing local asset management plans required under INDOT's Community Crossings Grant Matching Program.

As previously summarized, HEA 1002 has resulted in an additional \$1.2 billion in annual transportation funding in FY22 compared to FY16 (80% increase). Data shows that increased investment has led to improved road and bridge conditions over time (Figures 3 and 4).

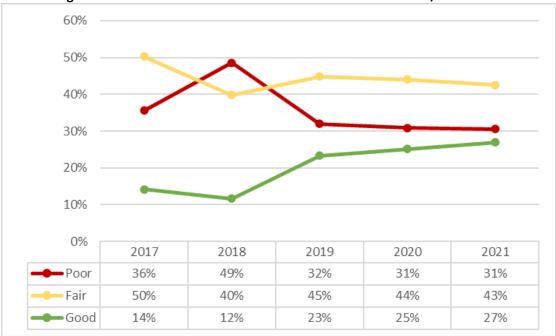


Figure 3: Percent Breakdown of Indiana Pavement Conditions, 2017-2021

In 2021, 31% of all lane miles in Indiana were considered in "poor" condition, down from 36% in 2017. Furthermore, 27% of all lane miles in 2021 were considered to be in "good" condition, an improvement over 14% in 2017. Consequently, the share of lane miles considered in "good" condition has nearly doubled since HEA 1002 was passed. While bridge conditions have not improved at the same level, improvements are still evident. The percent of all bridge deck area considered "poor" decreased from 7% in 2017 to 5% in 2021. Although the percent of "good" bridge deck area decreased by one percentage point over the same time period, the percent of bridge deck area considered "fair" improved from 52% in 2017 to 54% in 2021.

Source: LTAP, 2022

Improvements to bridge conditions are likely not as substantial compared to roads due to bridge projects taking longer to complete, leading to less projects progressing in the same time period. Additionally, bridge projects may be addressing more underlying maintenance issues, causing changes to the "poor" and "fair" categories more so than the "good" rating.

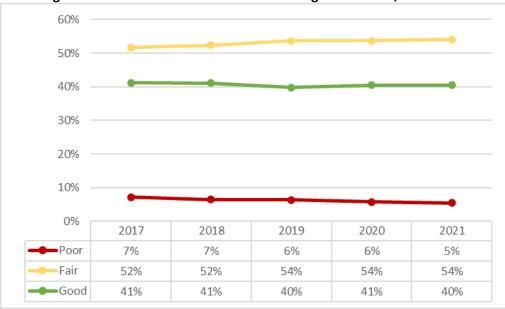


Figure 4: Percent Breakdown of Indiana Bridge Conditions, 2017-2021

## LOCAL GOVERNMENT TRANSPORTATION FUNDING

In addition to increased state transportation revenue, HEA 1002 also created new local government transportation funding options and expanded existing provisions. Local governments can support transportation projects with a variety of taxes, including river boat funds, a local option income tax, the cumulative bridge fund, vehicle excise and wheel taxes, and state grant matching programs. The last two programs were altered under Indiana's recent transportation bills and are discussed further below.

#### Municipal & County Vehicle Excise and Wheel Taxes

Functioning as additional vehicle registration fees, municipal and county vehicle excise and wheel taxes offer local governments the opportunity to raise additional transportation revenues. At the time of vehicle registration or renewal, a motorist will pay the standard state registration fees for their vehicle and any additional excise or wheel tax imposed by the municipality or county in which the vehicle is registered.

Local Government	Vehicle Excise Tax	Wheel Tax	
Municipality	\$7.50 - \$25	\$5 - \$40	
County without Transportation Accet Management Dlan*	2% - 10% or	¢r ¢40	
County without Transportation Asset Management Plan*	\$7.50 - \$25	\$5 - \$40	
County with Transportation Accest Management Dlan*	2% - 20% or		
County with Transportation Asset Management Plan*	\$7.50 - \$50	\$7.50 - \$80	
* percent taken of vehicle owner's state motor vehicle excise tax			

Source(s): IC 6-3.5-4; IC 6-3.5-5; IC 6-3.5-10; IC 6-3.5-11

Source: LTAP, 2022

If a local government wishes to adopt one of these two ordinances, it is required to concurrently adopt the other, as they capture fees from different types of vehicles. The vehicle excise tax applies to passenger vehicles, motorcycles, and trucks weighing less than 11,000 pounds, while the wheel tax applies to trucks, trailers, tractors, semitrailers, recreational vehicles, and buses. Rates can vary by type of vehicle for excise taxes and by type and weight of vehicle for wheel taxes. State law requires the rates to fall within certain limits, as summarized in Figure 5.

The County Wheel and Excise Taxes have existed since 1980, however the authority for municipalities to adopt the same taxes was approved in 2016. And prior to HEA 1002, municipalities with a minimum population of 10,000 could impose an annual vehicle excise tax and wheel tax on vehicles registered in that municipality. The change to this provision now includes municipalities with minimum populations of 5,000 (Indiana LTAP Center, 2017).

#### Community Crossings Grant Program

Developed in 2016, the Community Crossings Matching Grant Program provides funding to local governments across the state to invest in road and bridge projects. Funding is available to all cities, towns, and counties within Indiana, with different size communities having different matching requirements. Prior to HEA 1002, municipalities and counties were required to provide a 50% match regardless of population size; now `, municipalities and counties with populations less than 10,000 and 50,000, respectively, only have to provide a 25% match. In order to participate, each local government must have an Asset Management Plan (INDOT, 2022a).

### LOCAL GOVERNMENT TRANSPORTATION FUNDING PARTICIPATION

With Indiana having multiple local funding options to support transportation investment, the following section examines the extent these opportunities are being utilized.

#### County Vehicle Excise and Wheel Taxes

Currently, 54 counties across Indiana have adopted county wheel and excise taxes (wheel tax) as of 2022. These counties are illustrated in the map on the following page (Figure 7). An analysis was performed to compare counties with a wheel tax to counties without a wheel tax and observe the change in infrastructure conditions over the years. Figure 6 summarizes these results.

Jurisdiction	Number of	Median Perce Change of "Poo 2017-2	or" Condition	Average Perce Change of "Poc 2017-2	or" Condition	% Counties that Reduced "Poor" Condition 2017-2021		
	Counties	Pavement Bridge		Pavement Bridge		Pavement	Bridge	
Counties with Wheel Tax	54	-11%	-2%	-7%	-1%	73%	74%	
Counties without								
Wheel Tax	38	-2%	-1%	-3%	-2%	58%	76%	
Entire State	92	-5%	-2%	-5%	-2%	66%	75%	

#### Figure 6: Analysis of County Wheel Tax and Impact on Infrastructure Condition

Source: Author's analysis using LTAP, 2022

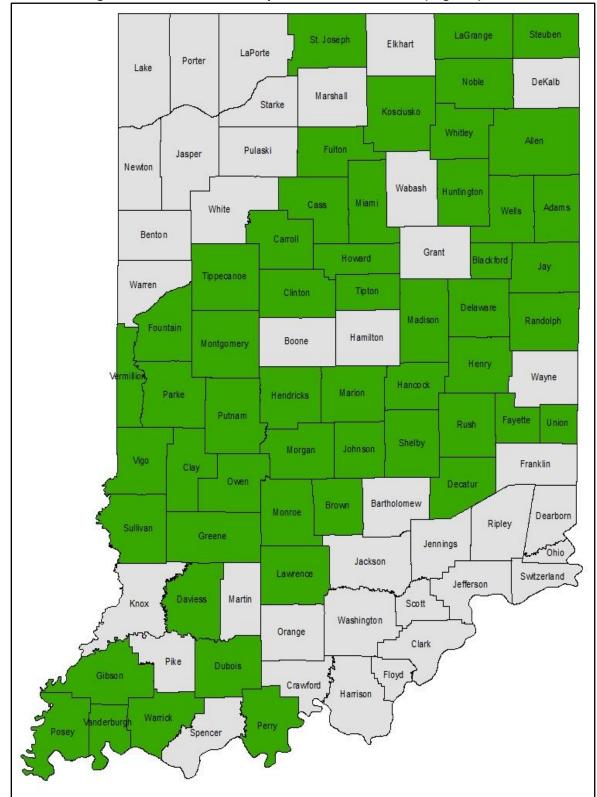


Figure 7: Counties with County Wheel and Excise Taxes (in green), 2022

Source: Author's analysis using data from LTAP, 2022

Counties with a county wheel tax saw the percentage of "poor" lane miles reduce by a median of 11 percentage points, compared to only 2 percentage points for those without a wheel tax. Another way to analyze the data, counties with a wheel tax saw the percentage of lane miles considered in "poor condition" reduce an average of 7 percentage points, compared to 3 percentage points for those without the tax. Overall, counties with a wheel tax reduced the percentage of lanes miles considered in "poor" condition by greater values than the entire state, when considering both the median and average. This indicates that counties that have adopted a wheel tax saw greater improvements in the percentage of lane miles considered in "poor" condition compared to those that did not have this tax (Figure 6).

Similarly, counties with a local option wheel tax saw the percentage of bridge deck area considered in "poor" condition to reduce by the median value of 2 percentage points, compared to 1 percentage points for those without the tax. However, counties with the tax only saw an average reduction in percent of bridge deck area considered "poor" of 1 percentage point, compared to 2 percentage points for those without the wheel tax. Overall, this analysis indicates that the results for bridge improvements are not significantly different (Figure 6).

The complete list of counties and their respective pavement and bridge conditions are listed in Appendix Α.

#### Municipal Vehicle Excise and Wheel Taxes

Currently, 13 municipalities employ a municipal vehicle excise and wheel tax. Figure 8 summarizes the 10 municipalities that were the first to adopt these local option taxes in 2017. Similar to the countylevel analysis performed above, the pavement conditions for each municipality were analyzed between 2017-2019 and 2021 to compare local taxes and infrastructure conditions.

		Years of	Percentage Point Change of Pavement in "Poor" Condition				
Municipality	Surtax / Wheel Tax Rate	Analysis*	Poor	Fair	Good		
Crown Point	\$25 / \$40	2018-2021	2%	-6%	4%		
Dyer	\$25 / \$40	2019-2021	-4%	-2%	5%		
Fishers	\$25 / \$25	2018-2021	14%	-10%	-4%		
Fort Wayne	\$12.50-\$25 / \$12.50-\$40	2017-2021	-1%	-2%	4%		
Gary	\$25 / \$40	2017-2020	23%	-29%	6%		
LaPorte	\$15-\$25 / \$40	2018-2021	-16%	5%	11%		
Merrillville	\$12.50-\$25 / \$12.50-\$40	2019-2021	3%	-5%	2%		
Munster	\$12.50-\$25 / \$20-\$40	2019-2021	-4%	6%	-2%		
Portage	\$12.50-\$25 / \$12.50-\$40	2018-2021	49%	-46%	-3%		
Valparaiso	\$12.50-\$25 / \$12.50-\$40	2017-2021	-11%	1%	10%		
All Cities	-	2017-2021	1%	-9%	9%		
All Towns	-	2017-2021	1%	-15%	14%		
* Years of analysis w	ere different between municipalities dep	ending on data that wa	as available.				

#### Figure 8: Municipal Wheel Tax Data and Analysis of Impact on Pavement Condition

Note: New Haven, Noblesville, and Greencastle are reported to have also adopted, however data is insufficient for this analysis

Source: Author's analysis using data from IN BMV, 2022 and LTAP, 2022

Of the 10 municipalities analyzed, five present a reduction in the percentage of lane miles considered to be in "poor" condition, ranging from 1% to 16%. Five also exhibit an increase in the percentage of lane

miles considered to be in "poor" condition, ranging from 2% to 49%. An analysis of all cities and all towns across Indiana shows an increase of 1% of lane miles considered to be in "poor" condition (Figure 6).

Note that this analysis is not perfect, as the municipalities are being compared across different timeframes due to limited data and other variables and funding are at play. For example, different municipalities have different local funding sources to support infrastructure investment, may have received other grant funding, and are different sizes with different needs. However, it illustrates that 50% of municipalities that have adopted the local option tax have improved their infrastructure conditions and are performing better than all other cities and towns.

#### Community Crossings Grant Program

Since its inception in 2016, the Community Crossings Grant Program has awarded between 150 and 453 projects annually (Figure 9). The amount of funding available for this program – and the number of projects selected – is dependent upon the amount of revenue collected through the motor fuel tax and vehicle registration fees.

INDOT reviews the benefits, purpose, quality, and need of each road segment submitted for funding in order to select appropriate projects. Additionally, project selection is impacted by state law, which requires at least 50% of the total funds to local governments to fall within a county with a population less than 50,000. The cap amount for a Community Crossings award is \$1 million per local government per calendar year (INDOT, 2022a).

Figure 9: Community Crossings Number of Awards, 2016-2022											
	2016	2017	2018	2019	2020	2021	2022*				
Municipalities	236	140	247	314	342	326	155				
Counties	77	10	33	104	111	110	69				
TOTAL	313	150	280	418	453	436	224				
* The awards from the	second call	from projec	ts for 2022 h	nave vet to b	e released.						

#### Figure 9: Community Crossings Number of Awards, 2016-2022

Source: INDOT, 2022b

Over this seven-year program, 485 different municipalities and all 92 counties have been awarded funding for projects. Two municipalities – Middlebury and Petersburg – have received funding for nine of the total 10 grant opportunities. Six municipalities – Dyer, Franklin, Muncie, Munster, Schererville, and South Bend – have received funding for eight of the total 10 grant opportunities. Additionally, five counties – Allen, Bartholomew, Boone, Monroe, and Vanderburgh – have received funding for nine of the total 10 grant opportunities since 2016 (INDOT, 2022b). While the selection of projects depends on available funding and how a project compares to others statewide, the frequency of these municipalities and counties having been awarded funding indicates preparation and motivation to take advantage of these state funds.

The complete lists of counties and municipalities that have received funding under the Community Crossings Grant Program are included in Appendix B.

## CONCLUSION

With the passage of HEA 1002, in addition to two other bills between 2016 and 2018, Indiana transportation funding has increased substantially. State and local governments are able to take

advantage of increased revenue and broader authority to adopt local transportation user fees and state matching grant programs. Both state and local transportation infrastructure funding is crucial to ensuring the state's transportation system is operating at an optimal level. Statewide, this has led to a 5 percentage-point decrease in the share of pavement lane miles in "poor" condition, a 13 percentagepoint increase in the share of pavement lane miles in "good" condition, and a 2 percentage-point decrease in the share of all bridge deck area considered in "poor" condition. Locally, counties with a county wheel tax have seen their share of lane miles in "poor" condition decrease by significantly more than counties without a wheel tax.

This report clearly shows the benefits of state funding on overall roadway condition and the extent to which local governments have taken advantage of local option taxes and grant programs. During a time when many states were struggling with decades of maintenance backlogs and insufficient revenues, Indiana took proactive steps to create sustainable transportation funding. The data shows that Indiana is getting what it paid for and generating a solid return on investment. However, more can be done.

The inflationary index for the motor fuel tax should not be repealed in 2024. Indexing the motor fuel tax rates to inflation is crucial to ensuring adequate and sustainable transportation funding for years to come. Current statute dictates this inflationary adjustment will no longer apply beginning in 2024. To maintain the progress that Indiana has made at modernizing and maintaining its transportation system, this provision should be reconsidered.

Many local governments are missing the opportunity to generate funding to support local transportation projects. Currently only 54 out of 92 counties (59%) have implemented a county wheel tax and excise surtax. LTAP calculated that if every county within Indiana adopted the maximum wheel tax rate, over \$353 million annually would have been generated in 2016 (LTAP, 2017). This would be an increase of \$237 million (204%) over the \$116 million that was generated by both county and municipal wheel taxes in 2021 (LTAP, 2022). Furthermore, only 13 municipalities are currently employing a municipal wheel tax and excise surtax. All municipalities with a population of at least 5,000 are eligible.

#### REFERENCES

Indiana Bureau of Motor Vehicles (IN BMV). (2022). Vehicle Registration Fees & Taxes.

Indiana Department of Transportation (INDOT). (2022)(a). 2022-2 Community Crossings Matching Grant Program.

Indiana Department of Transportation (INDOT). (2022)(b). Past CCMG Call for Projects.

Indiana House Enrolled Act 1290 (HEA 1290). (2018). Transportation Finance.

Indiana House Enrolled Act 1002 (HEA 1002). (2017). Transportation Infrastructure Funding.

- Indiana Legislative Services Agency. (2022). Indiana Handbook of Taxes, Revenues, and Appropriation: 2016-2022.
- Indiana Local Technical Assistance Program (LTAP) Center. (2017). 2017 Wheel Tax & Excise Surtax Report.

Indiana Local Technical Assistance Program (LTAP) Center. (2022). Asset Management Portal.

#### **COVER PHOTO CREDITS**

- Dkart. (Accessed December 1, 2022). "Highway." Canva.com Pro Account.
- Pavone, Sean. (<u>Accessed December 1, 2022</u>). "Indianapolis, Indiana, USA Skyline." *Canva.com Pro Account.*

Wellesenterprises. (Accessed December 1, 2022). "Welcome to Indiana." Canva.com Pro Account.

# **APPENDIX A**

		2017			2021			017-20		
COUNTY	%	Lane M	iles	%	Lane M	iles	Perc	centage l Change		COUNTY WHEEL
	Poor	Fair	Good	Poor	Fair	Good	Poor	Fair	Good	TAX
Adams	84%	14%	2%	56%	17%	27%	-28%	3%	25%	Y
Allen	55%	33%	12%	42%	34%	24%	-12%	1%	11%	Y
Blackford	66%	32%	2%	23%	45%	32%	-43%	13%	29%	Y
Brown	53%	29%	18%	8%	25%	67%	-44%	-4%	48%	Y
Carroll	19%	70%	11%	2%	66%	32%	-17%	-4%	20%	Y
Cass	19%	51%	30%	24%	45%	31%	5%	-6%	1%	Y
Clay	45%	30%	25%	26%	30%	44%	-19%	0%	19%	Y
Clinton	83%	6%	11%	49%	27%	24%	-34%	20%	14%	Y
Daviess	7%	67%	27%	4%	53%	43%	-3%	-14%	17%	Y
Decatur	44%	44%	12%	31%	43%	25%	-13%	0%	13%	Y
Delaware				In	sufficie	nt Data				Y
Dubois	15%	59%	26%	13%	54%	33%	-2%	-5%	7%	Y
Fayette	94%	5%	1%	39%	10%	50%	-54%	5%	49%	Y
Fountain	32%	63%	5%	84%	12%	4%	52%	-51%	0%	Y
Fulton	23%	68%	9%	27%	61%	13%	3%	-7%	3%	Y
Gibson	6%	85%	10%	4%	52%	44%	-2%	-33%	34%	Y
Greene	35%	57%	8%	22%	56%	22%	-13%	-1%	14%	Y
Hancock	3%	66%	31%	3%	76%	21%	-1%	10%	-9%	Y
Hendricks	38%	42%	20%	34%	38%	28%	-4%	-4%	8%	Y
Henry	41%	40%	18%	56%	28%	16%	15%	-13%	-2%	Y
Howard	3%	72%	25%	11%	39%	51%	8%	-34%	26%	Y
Huntington	6%	86%	7%	23%	69%	8%	17%	-17%	1%	Y
Jay	1%	57%	41%	32%	27%	42%	31%	-31%	0%	Y
Johnson	58%	30%	12%	21%	60%	20%	-38%	30%	8%	Y
Kosciusko	44%	40%	16%	34%	47%	19%	-11%	8%	3%	Y
LaGrange	44%	38%	18%	30%	48%	21%	-14%	10%	3%	Y
Lawrence	38%	43%	18%	21%	47%	32%	-17%	3%	14%	Y
Madison	40%	49%	11%	47%	38%	15%	7%	-11%	4%	Y
Marion	43%	43%	14%	57%	27%	16%	14%	-16%	2%	Y
Miami	30%	59%	11%	69%	19%	12%	39%	-40%	1%	Y
Monroe	41%	49%	9%	33%	50%	17%	-9%	1%	8%	Y
Montgomery	31%	52%	18%	69%	20%	11%	38%	-32%	-7%	Y
Morgan	52%	31%	17%	13%	50%	36%	-39%	19%	19%	Y
Noble	12%	76%	12%	4%	77%	19%	-9%	1%	7%	Y
Owen	51%	42%	7%	49%	29%	22%	-2%	-13%	15%	Y
Parke	27%	58%	15%	13%	55%	32%	-14%	-2%	16%	Y
Perry	55%	24%	21%	62%	22%	16%	7%	-3%	-4%	Y

## County Pavement Lane Mile Condition and County Wheel Tax Data

Posey	18%	71%	11%	27%	34%	39%	10%	-37%	27%	Y
Putnam	61%	28%	12%	28%	38%	33%	-32%	11%	22%	Y
Randolph	68%	24%	8%	44%	32%	24%	-24%	8%	16%	Y
Rush	67%	31%	2%	35%	15%	50%	-32%	-16%	48%	Y
St. Joseph	45%	41%	14%	19%	56%	25%	-26%	15%	11%	Y
Shelby	56%	36%	8%	19%	40%	42%	-37%	3%	34%	Y
Steuben	16%	51%	34%	5%	13%	81%	-11%	-37%	48%	Y
Sullivan	41%	43%	16%	28%	36%	36%	-13%	-7%	20%	Y
Tippecanoe	24%	44%	31%	18%	52%	30%	-7%	8%	-1%	Y
Tipton	22%	66%	12%	85%	12%	3%	63%	-55%	-8%	Y
Union	59%	26%	16%	31%	35%	33%	-27%	10%	18%	Y
Vanderburgh				Ins	sufficie	nt Data				Y
Vermillion	56%	43%	0%	32%	43%	25%	-24%	-1%	25%	Y
Vigo	34%	48%	18%	23%	53%	25%	-11%	5%	7%	Y
Warrick				In	sufficie	nt Data				Y
Wells	13%	66%	21%	10%	67%	23%	-3%	1%	3%	Y
Whitley	81%	13%	6%	78%	8%	14%	-3%	-5%	8%	Y
Bartholomew	7%	63%	30%	5%	47%	48%	-1%	-16%	18%	
Benton	32%	57%	11%	14%	45%	41%	-18%	-13%	31%	
Boone	37%	49%	14%	23%	50%	27%	-14%	1%	13%	
Clark	21%	68%	11%	14%	60%	26%	-7%	-7%	14%	
Crawford	25%	46%	28%	19%	78%	3%	-7%	32%	-25%	
Dearborn	75%	20%	5%	71%	16%	13%	-4%	-5%	8%	
DeKalb	36%	49%	15%	26%	54%	19%	-9%	5%	4%	
Elkhart	32%	56%	13%	16%	42%	42%	-16%	-14%	29%	
Floyd	22%	57%	22%	30%	31%	38%	8%	-25%	17%	
Franklin	20%	79%	1%	26%	67%	7%	5%	-11%	6%	
Grant	34%	61%	5%	53%	33%	14%	19%	-28%	8%	
Hamilton	5%	77%	18%	9%	47%	44%	4%	-29%	25%	
Harrison	6%	79%	15%	2%	71%	27%	-4%	-7%	12%	
Jackson	27%	48%	25%	47%	36%	17%	20%	-12%	-8%	
Jasper	93%	4%	2%	25%	21%	53%	-68%	17%	51%	
Jefferson	16%	69%	14%	38%	22%	40%	21%	-47%	26%	
Jennings	30%	59%	11%	16%	62%	23%	-14%	2%	12%	
Knox	23%	66%	11%	36%	41%	23%	13%	-25%	12%	
Lake	26%	53%	21%	31%	40%	29%	6%	-14%	8%	
LaPorte	44%	43%	14%	48%	29%	23%	4%	-13%	9%	
Marshall	78%	18%	4%	43%	33%	24%	-35%	16%	20%	
Martin	84%	14%	1%	78%	11%	11%	-6%	-3%	9%	
Newton	1%	94%	5%	26%	59%	14%	26%	-35%	9%	
Ohio	78%	21%	1%	56%	30%	14%	-22%	9%	13%	
Orange	40%	54%	6%	22%	49%	29%	-18%	-5%	23%	

Pike	20%	46%	34%	22%	28%	49%	2%	-18%	15%	
Porter	31%	47%	22%	40%	39%	21%	10%	-8%	-1%	
Pulaski	9%	90%	1%	35%	42%	23%	26%	-48%	22%	
Ripley	18%	66%	16%	9%	51%	40%	-9%	-15%	24%	
Scott	53%	34%	13%	2%	74%	24%	-52%	40%	11%	
Spencer	20%	64%	16%	8%	50%	42%	-12%	-14%	26%	
Starke	11%	76%	13%	26%	51%	23%	16%	-26%	10%	
Switzerland	44%	53%	3%	25%	71%	4%	-19%	18%	1%	
Wabash	17%	75%	7%	56%	10%	34%	38%	-65%	27%	
Warren	8%	92%	0%	8%	47%	46%	-1%	-45%	46%	
Washington	49%	40%	11%	49%	25%	27%	0%	-15%	16%	
Wayne	6%	89%	5%	4%	75%	21%	-2%	-13%	16%	
White	35%	56%	9%	42%	45%	12%	7%	-10%	4%	

Source: Author's analysis using data from LTAP, 2022

County L								-			
		2017			2021			017-20			
COUNTY	D	eck Ar	ea	D	eck Ar	ea	Perc	entage l Change		COUNTY WHEEL	
	Poor	Fair	Good	Poor	Fair	Good	Poor	Fair	Good	TAX	
Adams	0%	58%	42%	1%	63%	36%	1%	5%	-6%	Y	
Allen	7%	60%	33%	11%	59%	30%	4%	-1%	-3%	Y	
Blackford	2%	63%	35%	2%	69%	29%	0%	6%	-6%	Y	
Brown	14%	60%	26%	16%	56%	28%	2%	-4%	2%	Y	
Carroll	1%	52%	47%	1%	59%	40%	0%	7%	-7%	Y	
Cass	0%	68%	32%	0%	62%	38%	0%	-6%	6%	Y	
Clay	13%	57%	30%	26%	30%	44%	13%	-27%	14%	Y	
Clinton	11%	43%	46%	7%	54%	40%	-4%	11%	-7%	Y	
Daviess	2%	58%	40%	0%	63%	36%	-1%	5%	-4%	Y	
Decatur	7%	52%	41%	5%	60%	35%	-2%	8%	-6%	Y	
Delaware	12%	49%	39%	8%	51%	41%	-5%	2%	3%	Y	
Dubois	4%	43%	53%	2%	43%	55%	-2%	0%	3%	Y	
Fayette	7%	53%	39%	5%	65%	30%	-2%	12%	-10%	Y	
Fountain	18%	60%	22%	14%	67%	18%	-4%	7%	-3%	Y	
Fulton	5%	64%	31%	3%	65%	33%	-2%	0%	2%	Y	
Gibson	9%	44%	47%	7%	48%	46%	-2%	4%	-1%	Y	
Greene	10%	46%	45%	9%	46%	45%	-1%	0%	1%	Y	
Hancock	3%	31%	66%	1%	33%	66%	-2%	2%	0%	Y	
Hendricks	4%	46%	50%	3%	51%	46%	-1%	5%	-4%	Y	
Henry	5%	58%	37%	3%	61%	37%	-2%	3%	-1%	Y	
Howard	13%	70%	17%	9%	63%	27%	-4%	-7%	10%	Y	
Huntington	1%	62%	37%	4%	59%	37%	3%	-2%	-1%	Y	
Jay	2%	34%	64%	3%	40%	57%	1%	6%	-7%	Y	
Johnson	11%	50%	39%	12%	49%	39%	1%	-2%	0%	Y	
Kosciusko	9%	67%	24%	6%	69%	25%	-3%	3%	0%	Y	
LaGrange	2%	67%	31%	0%	63%	37%	-2%	-4%	6%	Y	
Lawrence	9%	46%	45%	8%	57%	34%	0%	11%	-11%	Y	
Madison	9%	47%	44%	2%	45%	54%	-7%	-2%	9%	Y	
Marion	8%	65%	27%	3%	71%	26%	-5%	6%	-1%	Y	
Miami	18%	48%	34%	9%	57%	35%	-10%	9%	1%	Y	
Monroe	3%	28%	69%	1%	25%	74%	-2%	-3%	5%	Y	
Montgomery	1%	40%	59%	1%	41%	58%	0%	1%	-1%	Y	
Morgan	7%	66%	27%	5%	63%	32%	-2%	-3%	5%	Y	
Noble	20%	47%	33%	5%	58%	37%	-15%	11%	4%	Y	
Owen	8%	33%	59%	7%	33%	60%	-2%	1%	1%	Y	
Parke	12%	59%	29%	18%	54%	28%	6%	-5%	-1%	Y	
Perry	5%	64%	30%	3%	60%	37%	-2%	-5%	7%	Y	

# County Bridge Deck Area Condition and County Wheel Tax Data

Posey	19%	35%	45%	15%	39%	46%	-4%	4%	0%	Y
Putnam	20%	42%	38%	17%	45%	38%	-3%	3%	0%	Y
Randolph	7%	40%	53%	7%	48%	45%	0%	8%	-8%	Y
Rush	8%	56%	36%	7%	56%	37%	-1%	0%	1%	Y
St. Joseph	11%	63%	26%	5%	70%	24%	-6%	7%	-1%	Y
Shelby	7%	50%	42%	7%	49%	43%	0%	-1%	1%	Y
Steuben	0%	68%	32%	2%	63%	36%	2%	-6%	4%	Y
Sullivan	12%	52%	37%	6%	57%	37%	-6%	5%	0%	Y
Tippecanoe	7%	46%	46%	6%	43%	50%	-1%	-3%	4%	Y
Tipton	0%	50%	50%	1%	51%	49%	1%	1%	-2%	Y
Union	7%	68%	26%	6%	66%	28%	-1%	-2%	3%	Y
Vanderburgh	1%	49%	50%	6%	31%	62%	6%	-18%	13%	Y
Vermillion	6%	52%	42%	6%	51%	43%	0%	-1%	1%	Y
Vigo	7%	50%	43%	6%	49%	45%	-2%	-1%	2%	Y
Warrick	7%	57%	36%	5%	58%	37%	-2%	1%	1%	Y
Wells	6%	60%	34%	3%	59%	37%	-3%	0%	3%	Y
Whitley	2%	49%	49%	0%	54%	46%	-2%	5%	-3%	Y
Bartholomew	4%	44%	52%	5%	47%	48%	1%	3%	-4%	
Benton	6%	36%	58%	5%	39%	56%	-1%	4%	-2%	
Boone	10%	45%	45%	6%	51%	43%	-5%	6%	-2%	
Clark	4%	47%	50%	3%	53%	44%	-1%	7%	-6%	
Crawford	39%	30%	32%	20%	38%	42%	-19%	8%	11%	
Dearborn	6%	71%	23%	6%	68%	27%	-1%	-3%	4%	
DeKalb	1%	54%	44%	4%	59%	38%	2%	4%	-7%	
Elkhart	5%	51%	44%	6%	49%	45%	1%	-2%	0%	
Floyd	11%	40%	50%	10%	43%	47%	-1%	3%	-3%	
Franklin	6%	55%	39%	4%	58%	38%	-1%	3%	-1%	
Grant	1%	65%	33%	5%	67%	29%	3%	1%	-5%	
Hamilton	0%	22%	78%	1%	26%	73%	0%	5%	-5%	
Harrison	0%	35%	65%	0%	48%	52%	0%	13%	-13%	
Jackson	5%	37%	58%	3%	43%	54%	-2%	6%	-3%	
Jasper	3%	72%	25%	0%	81%	19%	-3%	9%	-6%	
Jefferson	2%	36%	63%	1%	37%	62%	-1%	1%	-1%	
Jennings	8%	46%	46%	6%	48%	45%	-1%	2%	-1%	
Knox	18%	38%	44%	8%	55%	37%	-9%	17%	-7%	
Lake	10%	46%	44%	8%	55%	37%	-2%	10%	-8%	
LaPorte	2%	75%	23%	9%	71%	21%	6%	-4%	-2%	
Marshall	9%	49%	42%	9%	50%	41%	0%	1%	-1%	
Martin	29%	41%	30%	21%	43%	37%	-9%	2%	7%	
Newton	3%	46%	51%	1%	59%	40%	-3%	14%	-11%	
Ohio	0%	38%	62%	0%	44%	56%	0%	6%	-6%	
Orange	9%	47%	44%	7%	52%	40%	-2%	5%	-3%	

Pike	13%	47%	40%	12%	44%	44%	-1%	-3%	4%	
Porter	12%	48%	40%	9%	48%	43%	-3%	0%	3%	
Pulaski	7%	66%	27%	3%	78%	19%	-4%	12%	-8%	
Ripley	3%	61%	37%	2%	59%	39%	0%	-2%	2%	
Scott	7%	34%	58%	3%	38%	59%	-4%	3%	1%	
Spencer	7%	43%	50%	1%	44%	54%	-5%	1%	5%	
Starke	15%	41%	44%	9%	43%	47%	-6%	3%	3%	
Switzerland	10%	34%	57%	8%	45%	47%	-2%	12%	-10%	
Wabash	7%	78%	16%	7%	78%	15%	0%	1%	0%	
Warren	5%	50%	45%	5%	56%	39%	0%	6%	-6%	
Washington	5%	53%	42%	4%	57%	39%	0%	3%	-3%	
Wayne	7%	50%	44%	3%	52%	46%	-4%	2%	2%	
White	9%	52%	40%	8%	48%	44%	-1%	-4%	4%	

Source: Author's analysis using data from LTAP, 2022

# **APPENDIX B**

		-		-		Period		-	-	·	
County	2016	2017	2018	2019-	2019-	2020-	2020-	2021-	2021-	2022-	Count
				1	2	1	2	1	2	1	
Adams County	X			X			X	X			4
Allen County Bartholomew	Х		Х	Х	Х	Х	Х	Х	Х	Х	9
County	х		х	x	х	х	х	х	х	х	9
Benton County	X		~	X	X	~	X	~~~~	~	X	5
Blackford County	~		х	~	X		~			X	3
Boone County	х		X	х	X	х	х	х	х	X	9
Brown County	X		~	X	~	X	~	~	X	~	4
Carroll County	X			X		X		х	^	х	5
Cass County				x		X		x		X	5
Clark County	X X			X		X	х	^	х	X	6
· · · · ·							^	v	^		
Clay County	Х	v	V	X		X		X		X	5
Clinton County	~	Х	X	X		Х		X	~	X	6
Crawford County	X		Х	X	Х			X	X	X	7
Daviess County	X			Х		Х		Х	X	Х	6
Dearborn County	Х		Х		Х		Х		Х		5
Decatur County			Х	Х		Х		Х		Х	5
Dekalb County		Х	Х		Х		Х		Х		5
Delaware County	Х				Х		Х	Х	Х	Х	6
Dubois County	Х			Х		Х		Х	Х	Х	6
Elkhart County	Х				Х	Х	Х	Х		Х	6
Fayette County	Х			Х		Х		Х		Х	5
Floyd County	х					Х		Х			3
Fountain County		Х	Х			Х	Х		Х	Х	6
Franklin County	Х		Х	Х	Х	х		х	Х	Х	8
Fulton County	х			х		х	х	х	Х		6
Gibson County	х			х		х		х		х	5
Grant County	х				х	х	х	х	х	х	7
Greene County	х				х		х		х		4
Hamilton County	х			х	х	х	х	х	х	х	8
Hancock County	х			х		х		х	х	х	6
Harrison County	х						х	х		х	4
Hendricks County	х			х		х		х		х	5
Henry County	Х			Х		Х		Х		Х	5
Howard County	Х			Х		Х		Х			4
Huntington County	Х			Х	Х	Х	Х	Х		Х	7
Jackson County	Х			Х		Х		Х		Х	5
Jasper County	Х			Х		Х		Х	Х	Х	6
Jay County	1		х	X		X				X	4

# Inventory of Community Crossings Grant Program Awards by County, 2016-2022

Jefferson County	х		х		x		x		х		5
Jennings County	Х		Х	х		х		х		х	6
Johnson County	Х				Х		Х		Х		4
Knox County	Х		Х	Х	Х	х	Х	х		х	8
Kosciusko County	Х			х			х		х		4
LaGrange County					х		х			х	3
Lake County	Х		Х		х		х		х		5
LaPorte County		Х	Х		х		х		х		5
Lawrence County	Х				х		х		х	х	5
Madison County	Х				х		х		х	х	5
Marion County		Х									1
Marshall County	Х			х		х	х	х		х	6
Martin County	Х			х	х	х		х		х	6
Miami County	Х			х		х			х		4
Monroe County	Х		Х	Х	Х	х	Х	х	Х	х	9
Montgomery											
County	Х				Х		Х		Х		4
Morgan County	Х			Х			Х	Х		Х	5
Newton County	Х		Х		Х		Х				4
Noble County	Х			Х		Х	Х	Х	Х	Х	7
Ohio County		Х	Х			Х		Х		Х	5
Orange County	Х			Х		Х		Х		Х	5
Owen County	Х			Х		Х	Х	Х		Х	6
Parke County	Х				Х		Х		Х	Х	5
Perry County	Х		Х	Х	Х	Х		Х		Х	7
Pike County	Х			Х	Х	Х	Х	Х	Х	Х	8
Porter County	Х		Х	Х	х	Х	Х	Х		Х	8
Posey County	Х			Х		Х		Х		Х	5
Pulaski County	Х			Х		Х	Х				4
Putnam County	Х			Х		Х		Х		Х	5
Randolph County	Х		Х		х		Х	Х			5
Ripley County		Х		Х		Х		Х		Х	5
Rush County	Х		Х		Х				Х		4
Saint Joseph County	Х				Х	Х		Х		Х	5
Scott County	Х		Х		Х		х		Х		5
Shelby County	Х					Х		Х	Х	х	5
Spencer County	Х			Х		Х	Х		Х	Х	6
Starke County		Х	х		Х	Х	Х		Х	Х	7
Steuben County	Х			Х	Х		Х			Х	5
Sullivan County	Х			Х		Х		Х		Х	5
Switzerland County		Х	х	Х	Х		Х	Х	Х	Х	8
Tippecanoe County	Х		Х			Х	Х	Х	Х		6
Tipton County	Х			Х				х	Х		4

Union County	х			х			х	х		х	5
Vanderburgh											
County	Х		Х	Х	Х	Х	Х	Х	Х	Х	9
Vermillion County	Х			х		х		х		х	5
Vigo County	Х				х	х		х	х	х	6
Wabash County			Х		х		х	х	х	х	6
Warren County	Х		Х		х	х		х	х	х	7
Warrick County	Х			х	х	х	х	х	х	х	8
Washington County	Х			х		х		х		х	5
Wayne County	Х			Х	Х		Х		Х	х	6
Wells County	Х		Х	х		х	х	х	х	х	8
White County	Х			х		х		х		х	5
Whitley County		Х	Х	Х		Х		Х		Х	6
COUNT	77	10	33	60	44	61	50	63	47	69	

## Inventory of Community Crossings Grant Program Awards by Municipality, 2016-2022

		Award Periods												
Municipality				2019-	2019-	2020-	2020-	2021-	2021-	2022-	Count			
	2016	2017	2018	1	2	1	2	1	2	1				
Advance		Х	Х					Х		Х	4			
Akron	Х					Х		Х			3			
Albany		Х	Х		Х	Х		Х			5			
Albion			Х	Х			Х		Х		4			
Alexandria	Х		х		х		Х				4			
Alfordsville						х					1			
Alton								Х			1			
Altona		х									1			
Amo		х			Х		Х				3			
Anderson	Х		х	Х		Х		Х	Х	Х	7			
Andrews	Х		х		Х	Х	Х				5			
Angola	Х			х		Х		Х	Х		5			
Arcadia	Х		Х					Х			3			
Argos		х	х			Х	Х		х		5			
Ashley		Х	Х		Х	Х			Х		5			
Atlanta			Х					Х			2			
Attica	Х			Х		Х		Х		Х	5			
Auburn	Х			Х	Х		Х	Х	Х	Х	7			
Aurora	Х		Х		Х			Х		Х	5			
Austin	Х				Х			Х			3			
Avilla	Х			Х		Х	Х		Х		5			
Avon	Х				Х					Х	3			
Bainbridge		Х	Х				Х				3			
Bargersville	Х		Х		Х		Х		Х		5			
Batesville	Х			Х		Х	Х	Х		Х	6			
Battle Ground	Х		Х			Х		Х	Х	Х	6			
Bedford	Х					Х	Х			Х	4			
Beech Grove	Х		Х	Х		Х			Х	Х	6			
Berne		Х	Х		Х		Х		Х		5			
<b>Beverly Shores</b>	Х		Х		Х		Х			Х	5			
Bicknell	Х		Х		Х			Х		Х	5			
Bloomfield			Х		Х		Х			Х	4			
Bloomingdale		х		Х							2			
Bloomington	Х				Х	Х	Х		Х	Х	6			
Bluffton	Х			Х	Х		Х			Х	5			
Boonville	Х		Х		Х	Х				Х	5			
Borden				х							1			
Boswell		Х	Х						Х		3			
Bourbon	Х			Х		Х	Х		Х		5			
Brazil	Х		Х			Х		Х		Х	5			
Bremen	Х			Х	Х		Х		Х		5			
Bristol		Х			Х			Х	Х	Х	5			

Brook			х								1
Brooklyn				Х					Х		2
Brookston		Х	Х	Х		Х	Х			Х	6
Brookville	Х				Х		Х		Х		4
Brownsburg	Х									Х	2
Brownstown				Х						Х	2
Bruceville		Х		Х		Х				Х	4
Bryant			Х				Х				2
Bunker Hill	Х			Х					Х		3
Burlington		х						Х			2
Burns Harbor	Х		Х		Х			Х	Х		5
Butler	Х		х		х		Х		Х		5
Cambridge City	Х		х		Х		Х		Х	Х	6
Camden	Х		Х								2
Campbellsburg		х	х								2
Cannelburg	Х				Х						2
Cannelton	X		х	х	X		х			х	6
Carbon		х	х		х		Х				4
Carlisle	Х		х	х				х			4
Carmel	X				х		Х		Х		4
Carthage		х	х						Х		3
Cayuga			х								1
Cedar Lake	Х	х				Х	Х	х	х	Х	7
Center Point								Х			1
Centerville	Х		х		х		Х		Х		5
Chalmers	Х		х			Х	Х				4
Charlestown	Х			х			Х		Х		4
Chesterfield		х						Х			2
Chesterton	Х		Х		Х	Х	Х		Х		6
Chrisney		х	х		х						3
, Churubusco		х	Х			Х	Х		Х		5
Cicero	Х		х							Х	3
Clarks Hill	Х		х		х	х		х	Х	Х	7
Clarksville	Х		х		х	Х			Х		5
Clay City			х							х	2
Clayton		х			х						2
Clear Lake			х		х	Х					3
Clermont	Х		х			Х					3
Clifford								х			1
Clinton		х	Х		х	х	1				4
Cloverdale	Х			х		1	1				2
Coatesville	X		Х	X			х			х	5
Colfax			X		х		X			X	4
Columbia City		Х		х		х		х	х		5
Columbus	Х		Х		Х		х	X	X	х	7
Connersville	X		~	x	~	х	~	~	X	~	4
Converse			Х	X				x			3
Corydon		х	X		х	1	Х	~ ~	L		5

Country Club Heights								x			1
Covington			Х			Х		Х		Х	4
Crandall							Х				1
Crawfordsville	Х			Х	Х		Х		Х	Х	6
Cromwell	Х										1
Crothersville		х	х			Х		Х		х	5
Crown Point	Х			Х		Х	х	Х	Х		6
Culver	Х		х		х		х			х	5
Cumberland		х	х	Х		Х					4
Cynthiana	Х		х				х				3
Dale	Х			Х				Х		Х	4
Daleville	Х		х		х		х		Х	Х	6
Dana			х					Х			2
Danville	Х							Х	Х	Х	4
Darmstadt	X		Х	1				X			3
Dayton	1	х		1	х			X		х	4
Decatur			Х			Х			Х		3
Delphi	Х				Х		Х	Х		Х	5
Demotte	Х			Х		Х		Х			4
Dillsboro		Х	х			Х	Х		Х		5
Dublin	Х							Х			2
Dugger		х	х		Х					Х	4
Dune Acres	Х		Х		Х		Х		Х		5
Dunkirk	Х		Х			Х	Х		Х		5
Dunreith					Х	Х					2
Dupont			Х								1
Dyer	Х		Х	Х		Х	Х	Х	Х	Х	8
East Chicago	Х						Х	Х		Х	4
East Germantown				Х		Х					2
Eaton	Х		Х	Х	Х			Х			5
Economy									Х		1
Edgewood			Х		Х			Х			3
Edinburgh	Х		Х		Х		Х		Х	Х	6
Elberfeld		Х	Х		Х				Х		4
Elizabeth				Х							1
Elizabethtown		Х	Х		Х			Х			4
Elkhart	Х				Х	Х	Х	Х		Х	6
Ellettsville	Х			Х		Х			Х	Х	5
Elnora		Х			Х				Х		3
Elwood		Х	Х			Х		Х		Х	5
English					Х						1
Etna Green										Х	1
Evansville	Х		Х		Х		Х				4
Fairland								Х		Х	2
Fairmount	Х		Х								2
Fairview Park					Х						1
Farmersburg		Х	Х		Х		Х			Х	5

Farmland			х		х				х		3
Ferdinand	Х			Х		Х		Х	Х	Х	6
Fillmore			Х		Х		Х			Х	4
Fishers	Х		Х			Х			Х		4
Flora	Х					Х		Х			3
Fort Branch	Х					Х					2
Fort Wayne	Х			Х		Х			Х	х	5
Fortville	Х			Х						х	3
Fowler		х	х		Х					Х	4
Francesville	Х		х		х						3
Francisco				Х							1
Frankfort	Х		х			х			х	х	5
Franklin	Х		х	Х		Х	х	х	Х	Х	8
Frankton		х	х			Х			Х		4
Fremont		х	х		х		х		Х		5
French Lick		X	X			Х			X		4
Galveston		X		1							1
Garrett	Х			х	х	х			х		5
Gary	Х			Х			х			х	4
Gas City	Х		х	Х	х	Х		х			6
Gaston							х	х	Х		3
Geneva			х		х						2
Gentryville		х	х		х					х	4
Georgetown	Х		х		х			х		х	5
Glenwood	Х										1
Goodland			х			Х	х			х	4
Goshen	Х					Х	х	х			4
Grabill		х	х		х						3
Grandview		х	х	Х				Х			4
Greencastle	Х						Х				2
Greendale	Х		Х		Х		Х		Х		5
Greenfield	Х			Х							2
Greensboro								х			1
Greensburg	Х				х	х	х	х	Х		6
Greentown	Х					Х					2
Greenville			х								1
Greenwood	Х		х		х		х	х			5
Griffith	Х			х			х	х	Х		5
Hagerstown	X		Х		х		X				4
Hamilton			X				X				2
Hamlet	Х			Х		Х			Х		4
Hammond	X			1		X	х		X		4
Hanover	X		х	Х			X				4
Hardinsburg				1					х		1
Harmony		x		1	х	х	х		X	х	6
Hartford City	Х								X		2
Hartsville		Х		1		1					1
Haubstadt		X	Х					х			3

Hebron	Х			Х		x	х			х	5
Highland	Х			Х		Х		Х		Х	5
Hillsboro		Х	Х		Х				Х		4
Hobart	Х			Х		Х			Х		4
Holton		х		Х							2
Homecroft				Х							1
Норе	Х		х		Х		х		х		5
Hudson							х				1
Huntertown	Х		х		Х		х				4
Huntingburg	X			х	X	х	X		х	х	7
Huntington	X			X		X	X	х	X	X	7
Hymera		Х	Х			X			X	X	5
Indianapolis	х	~~~~	X	х		~		х		X	5
Ingalls	X							X	х	X	4
Jamestown	X								~	X	2
Jasonville	X					х		х		~~~~~	3
Jasper	X			x		X	х	~		Х	5
Jeffersonville	X			X		X	X	x	x	X	6
Jonesboro	X					X	X	~	X	X	5
Kempton	X		Х		Х	Λ	X		~	Λ	4
Kendallville	X		~		X		X		x	Х	5
Kennard	~				X		~		~	X	1
Kentland		Х	Х		Х		х	x		~	5
Kewanna	х	~	X				~	~			1
Kingman	~		Х								1
Kingsford Heights			X	X		х	Х				4
Kirklin		Х	X	~		X	X		x		5
Knightstown		X	X			X	X		X		4
Knightsville		X	Х		Х	~	X		~		4
Knox	x	~	X		X		X				4
Kokomo	X		~		X		X	x	x		5
Kouts	~	Х	Х		X	х	X	~	~		4
La Porte	x	~	X			X	~		Х		3
LaCrosse	X					~			~		1
Ladoga	X		Х				Х				3
Lafayette	X		~		Х		~	Х		х	4
Lafontaine	X			Х	~	Х		~		~	3
Lagrange	X	х	х	^	Х	^	Х		Х		6
Lagro	^	^	X	1	^		^		^		1
Lagro Lake Station	1	х	^	1	Х	Х			Х		4
Lakeville	Х	~	х	1	X		Х		X		5
Lanesville	^	х	X		X		^	х	^		4
Lapaz		X	^		X			^			2
	-	X	Х		X		Х	х		х	6
Lapel		^			X		^	^		^	2
LaPorte	~		Х	-	^						1
Largo	Х		v	-	v						
Larwill			Х		X						2
Laurel					Х						1

Lawrence	х			х		Х		х	х		5
Lawrenceburg	Х		Х		Х		Х		Х		5
Leavenworth		Х			Х		Х				3
Lebanon	Х				Х		Х		Х	Х	5
Leesburg	Х		Х								2
Leo-Cedarville	Х			Х	Х	Х			Х		5
Lewisville			Х			Х			Х		3
Ligonier		Х	Х				Х		Х		4
Linden					Х						1
Linton	Х				Х		Х			Х	4
Lizton			Х					Х		Х	3
Logansport	Х			Х	Х		Х	Х	Х	Х	7
Long Beach			Х			х		Х			3
Loogootee	Х				Х						2
Lowell	Х		х	х	х	х		х			6
Lynn		х	х		х		х		х		5
Lynnville		х									1
Lyons		х								Х	2
Macy		х									1
Madison		X		х		х	х		х		5
Marengo			Х							Х	2
Marion		х	х			Х			Х		4
Markle	х				х		х				3
Markleville		х	х								2
Marshall		х	х								2
Martinsville			х				х	х		Х	4
Mauckport		х					х				2
Mccordsville	Х		х		Х		х				4
Mecca			х								1
Medaryville	Х									Х	2
Medora				х			х				2
Meridian Hills	Х		х		х		х				4
Merom		х	X				X			Х	4
Merrillville		х		х			х		х		4
Michiana Shores			х								1
Michigan City	Х			х		х	х	х	х		6
Michigantown			Х				X				2
Middlebury	Х		X	Х	Х	x	X	x	х	х	9
Middletown	X		X	x			X		X	~~~~	5
Milan	X				Х	1					2
Milford (Kosciusko						1					
Co)	х		х		х		х		х		5
Millersburg	Х				х			Х		Х	4
Milltown								х		Х	2
Mishawaka	Х			х	х		х		х		5
Mitchell	1	х	х				X	х			4
Monon	1	X	X		х			-			3
Monroe City	1	X	X	х	X	1	х	х			6

Monroeville		х									1
Monrovia		Х									1
Montezuma	Х										1
Montgomery	Х										1
Monticello	Х			Х	Х		Х	Х	Х	Х	7
Montpelier	Х						Х	Х			3
Mooreland									Х		1
Moores Hill		Х	Х			Х			Х		4
Mooresville	Х		Х		Х		Х		Х		5
Morgantown	Х			Х							2
Morocco				Х		Х	Х				3
Morristown			Х								1
Mount Summit					Х	Х					2
Mount Vernon	Х				Х			Х	Х	Х	5
Mulberry		Х	Х			Х			Х		4
Muncie		х	х		х	х	Х	Х	х	Х	8
Munster	Х			Х	х	Х	х	Х	х	Х	8
Nappanee	Х			Х		Х		Х	Х	Х	6
Nashville	Х		Х					Х	Х		4
New Albany	Х			Х		Х		Х		х	5
New Amsterdam				Х							1
New Carlisle		Х		Х		Х		Х		Х	5
New Castle				Х				Х			2
New Chicago		х	Х		Х	Х	Х		Х		6
New Harmony	Х		Х	Х	Х	Х	Х	Х			7
New Haven	Х			Х			Х		Х	Х	5
New Palestine		х	Х			Х	Х			Х	5
New Pekin				Х		Х			Х		3
New Richmond		Х	Х					Х			3
New Ross					х						1
New Whiteland	Х			Х		Х		Х		Х	5
Newberry							Х				1
Newburgh	Х		х			Х			Х		4
Newport			Х								1
Noblesville	Х			Х	х	Х	Х	Х	Х		7
North Judson		х	Х		х	Х			Х		5
North Liberty	Х			Х			Х				3
North Manchester	X			X		х		х		х	5
North Salem	X		х						х	X	4
North Vernon	X			Х							2
Oakland City	1	х	х								2
Oaktown	1		X	1							1
Odon	1	х	X	1				х		х	4
Ogden Dunes	1	X	1	1	х		х				3
Oldenburg	1		х	ł		х			х		3
Onward	х										1
Oolitic		Х	ł	1	х	х					3
Orland	х						х				2

Orleans		х	х			x	Х	х	Х	х	7
Osceola		Х		Х		Х		Х	Х		5
Osgood		Х		Х	Х		Х		Х		5
Ossian	Х		Х		Х		Х	Х	Х	Х	7
Otterbein	Х			Х	Х			Х		Х	5
Owensville		х			Х		Х			Х	4
Oxford	Х					Х					2
Palmyra					Х		Х				2
Paoli		х	х		Х				Х		4
Parker City		х	х				Х		Х		4
Patoka		х	х		Х		Х		Х	х	6
Patriot			X			х		х		X	4
Pendleton	х			Х		X	Х	X	Х	X	7
Pennville			х								1
Peru			X			х			х		3
Petersburg	Х		X	х	х	X	х	х	X	х	9
Pierceton		Х	~	~					X	~	2
Pine Village		~	Х						~		1
Pines		х	X			х		х			4
Pittsboro	Х	~~~~	X			~		~	х		3
Plainfield	X		~	х	х				X		4
Plainville			Х	~					~		1
Plymouth	Х		X		Х	х					4
Portage	X		~	х	X	X	х	х		х	6
Porter	X			X		X	X	x	х	~	6
Portland	X		Х	~		X	~	~	X		4
Poseyville			X		х		х				3
Pottawattamie Park			~	х	~		~				1
Princes Lakes	Х				х		х		х		4
Princeton	X			х	X	х		х		х	6
Redkey	X			~		X		X		~	3
Remington		х	Х		х	~		~		х	4
Rensselaer	Х	~	~	Х	X		Х			~	3
Reynolds	~			X	Х		X			Х	3
Richland		Х	Х		~		~			~	2
Richmond	Х	~	~	х		х	х	х	х		6
Ridgeville	~		Х	X	Х	~	~	~	Χ		2
Riley			X		X	-		х			3
Rising Sun	Х			Х		Х	Х	X	Х	х	7
Roachdale		х	х	^	Х	~	X	^	X	^	5
Roann		X				-			~		1
Roanoke		X		<u> </u>	Х	1		х		Х	4
Rochester		X			^					X	2
Rockport	Х								Х	X	3
Rockville	^		х	Х			Х		^	X	4
Rocky Ripple	Х		X	^	Х		X			X	5
Rome City	X		^		X		X		Х	^	4
Rosedale	^	v	х		X		^		^		4
NUSEUdle		Х	~		~	1					3

Rossville	х			х	ĺ			х			3
Royal Center	Х		Х								2
Rushville	Х			Х		Х	Х	Х	Х	Х	7
Russellville		Х	Х			Х					3
Russiaville	Х		Х		Х						3
Saint Joe					Х			Х	Х		3
Saint John		Х			Х		х			х	4
Saint Paul		Х	х								2
Salamonia			х								1
Salem	Х				Х		Х		Х		4
Sandborn		Х	х	Х							3
Santa Claus	Х		х		Х						3
Saratoga			х		Х		х				3
Schererville	Х		х		Х	Х	х	Х	х	Х	8
Schneider	Х		х								2
Scottsburg	X			х	1		х	х		х	5
Seelyville		х	х		1					X	3
Sellersburg		X	X		х		х		х		5
Selma		Х						х			2
Seymour	Х			Х		Х		Х	Х	Х	6
Shadeland	Х		х		Х		х			х	5
Shamrock Lakes			х					х			2
Sharpsville	х		х				х		х		4
Shelburn		Х	х			Х		х		х	5
Shelbyville	Х		х	Х		Х			х	Х	6
Sheridan	Х		х					х		х	4
Shipshewana		Х	х		Х		х	х	х		6
Shirley		Х		Х			Х		Х		4
Shoals			х			Х			Х		3
Sidney									Х		1
, Silver Lake								Х			1
Somerville							Х				1
South Bend	Х			Х	Х	Х	х	Х	Х	Х	8
South Whitley			Х			Х		Х			3
Southport		Х						Х			2
Speedway	Х		Х	Х		Х		Х		Х	6
Spencer			Х					Х			2
Spiceland			X		х			X			3
Springport						Х			х		2
Star City	Х										1
Staunton		Х	х		Х					х	4
Stilesville	х		х								2
Straughn			х								1
Sullivan	х			х	Х					х	4
Sulphur Springs		1			1				х		1
Summitville		х	Х		ł	1		х			3
Sunman				х	1						1
Swayzee		х	<u> </u>		1	1				х	2

Sweetser	Х		х		х		Х				4
Switz City			Х				Х				2
Syracuse		Х			Х		Х	Х			4
Tell City	Х		Х	Х	Х		Х		Х	Х	7
Terre Haute		Х	Х		Х		Х		Х		5
Thorntown		Х	Х		Х			Х			4
Tipton	Х				Х	Х		Х	Х		5
Topeka		Х	х		Х		Х		Х		5
Trafalgar	Х					Х			Х		3
Trail Creek		Х		Х		Х					3
Troy		Х					Х	Х			3
Ulen			х								1
Union City	Х		х	Х			Х	Х		Х	6
Uniondale			х				Х				2
Upland		х		Х					Х		3
Utica									Х		1
Valparaiso	х		х	Х		х	Х	х		Х	7
Van Buren	х				х		х	х			4
Veedersburg		Х	х			Х	Х			Х	5
Vernon		Х							Х		2
Versailles		Х	х		Х	Х	Х	Х		Х	7
Vevay			х								1
Vincennes	х			Х	х	х		Х		Х	6
Wabash	Х				Х		Х			Х	4
Wakarusa	Х			Х			Х		Х	Х	5
Walkerton	Х		х								2
Walton	Х		х	Х	Х	Х	Х		Х		7
Wanatah		Х			Х		Х			Х	4
Warren		Х									1
Warsaw	Х			Х		Х				Х	4
Washington	Х		х			Х				Х	4
Waterloo	Х		х					Х			3
Waveland		х						х			2
Waynetown	х		х			х			Х		4
West Baden Springs			х		х	х			Х		4
West Lafayette	х			Х			Х				3
West Lebanon									х	Х	2
West Terre Haute		х									1
Westfield	Х			х		х		x			4
Westport		х			х	-		-			2
Westville		X	х	1		х		х		Х	5
Wheatfield	Х			1							1
Wheatland			х	1						Х	2
Whiteland	х		X	1		х		х		-	4
Whitestown	X		X		х		х		х		5
Whiting	X		X		x			x	x	Х	6
Williams Creek	X			х					~	~	2
		1	1	1 .	1		1				. —

Winamac	х				х			х		х	4
Winchester	Х			Х	Х	Х	Х	Х		Х	7
Windfall		Х			Х		Х				3
Winfield	Х		Х		Х		Х	Х		Х	6
Wingate		Х	Х								2
Winona Lake	Х		Х	Х	Х	Х					5
Winslow			Х			Х		Х		Х	4
Wolcott		Х									1
Wolcottville	Х										1
Woodburn		Х	Х				Х				3
Worthington		Х	Х								2
Yorktown			Х		Х						2
Zionsville	Х							Х		Х	3
COUNT	236	140	247	129	185	154	188	155	171	155	