

# Wheel & Surtax

Revenue and Uses

# RECEIPTS VS DISBURSEMENTS

- **MVH, MVH-R & LRS ONLY**
  - **RECEIPTS- \$6,606,166.94**
  - **DISBURSEMENTS- \$5,761,782.98**
- **WHEEL TAX IS PUT INTO MVH BECAUSE OF LESS RESTRICTIONS**

# Revenue

- 2021- \$842,265
- 2022- \$891,155
- 2023- \$955,955
- 2024- \$1,460,625
- 2026 Estimated Maxed-  
\$1,915,225



# Year to Year

- Differences between Years Revenue
- '21-'22- \$48,890
- '22-'23- \$64,800
- '23-'24- \$504,670
- '25-26- \$454,600



# WHEEL TAX & EXCISE SURTAX OVERVIEW



Local Technical Assistance Program

The Wheel Tax and Excise Surtax are local taxes used to fund the construction, reconstruction, repair, or maintenance of county, city, and town road facilities. All counties are eligible to adopt a **County Wheel Tax (IC 6-3.5-5)** and **County Excise Surtax (IC 6-3.5-4)** and municipal governments with a population greater than 5,000 are eligible to enact a **Municipal Wheel Tax (IC 6-3.5-11)** and **Municipal Excise Surtax (IC 6-3.5-10)**.

**Adoption Timeline** — Both taxes must be adopted by **September 1** in order to go into effect on **January 1** of the following year.

## EXCISE SURTAX (IC 6-3.5-4 & IC 6-3.5-10)

### Applicable Vehicles

This tax applies to all vehicles subject to the motor vehicle excise tax as outlined in IC 6-6-5 including:

- Passenger Vehicles
- Trucks  $\leq$  11,000 pounds
- Motorcycles
- Motor Driven Cycles (Mopeds)
- Trailer  $\leq$  9,000 pounds
- Collector Vehicles
- Mini Trucks

### Allowable Rates

#### Flat Rate

- **Municipalities**
  - Minimum of \$7.50
  - Maximum of \$25
- **Counties**
  - Minimum of \$7.50
  - Maximum of \$50

#### Percentage Rate (Counties Only)

- Minimum of 2%
- Maximum of 20%



# WHEEL TAX (IC 6-3.5-5 & IC 6-3.5-11)

## Applicable Vehicles

This tax applies to all other vehicles including:

- Trailer > 9,000 pounds
- Truck > 11,000 pounds
- Buses
- Semi-Tractors
- Semi-Trailers
- RVs

## Allowable Rates

### Flat Rate

- **Municipalities**
  - Minimum of \$5
  - Maximum of \$40
- **Counties**
  - Minimum of \$5
  - Maximum of \$80

## ADDITIONAL INFORMATION

Both taxes must be adopted concurrently and no single vehicle would pay both the wheel tax and excise surtax. If a county has imposed a county wheel tax/excise surtax and a municipality within that county has adopted a municipal wheel tax/excise surtax, then a vehicle registered in that municipality would pay both the county and municipal wheel tax or excise surtax.

To view estimated revenue at minimum & maximum rates, visit [inltap.info/LOHUT](http://inltap.info/LOHUT)



# COMMUNITY

			MINIMUM	MAXIMUM
MONTGOMERY	MONTGOMERY COUNTY	78.91%	\$ 263,351	\$ 1,915,225
	CRAWFORDSVILLE	14.89%	\$ 49,688	\$ 361,356
	ALAMO	0.19%	\$ 620	\$ 4,507
	DARLINGTON	0.79%	\$ 2,653	\$ 19,295
	LADOGA	1.16%	\$ 3,865	\$ 28,108
	LINDEN	0.77%	\$ 2,576	\$ 18,733
	NEW MARKET	0.60%	\$ 1,994	\$ 14,499
	WAVELAND	0.51%	\$ 1,698	\$ 12,352
	WAYNETOWN	1.03%	\$ 3,437	\$ 24,999
	WINGATE	0.30%	\$ 995	\$ 7,236
	NEW RICHMOND	0.46%	\$ 1,522	\$ 11,071
	NEW ROSS	0.41%	\$ 1,353	\$ 9,843
	<b>Total All Units</b>	<b>100.00%</b>	<b>\$ 333,753</b>	<b>\$ 2,427,223</b>

# 1461

- HB1461

- CCMG

- Average is \$340 million given now capped at \$100 million
      - Total project cost \$1.8 instead of \$2 mil
      - 80/20 now instead of 75/25
    - \$20 million to TRAX program
    - \$50 million to Marion county
    - Direct Distribution per lane mile (amount could vary)



# Years of life

Treatment Type	Years Added in 2024	Future Plan
Crack Seal \$8K (1 mile = 1 Yr)	0	20 (20 miles)
Hot Mix \$145K (1 mile= 10 Yr)	78 (7.8 miles)	80 (8 miles) CCMG*
Cold Mix \$70K (1 mile = 10 Yr)	80 (8 miles)	250 (25 miles)
Chip Seal \$14.5K (1 mile= 7 yr)	308 (44 miles)	329 (47 miles)
Cape Seal \$93K (1 mile=10 years)	110 (11 miles)	100 (10 miles) Direct*
<b>Total 500 Miles = 500 Years</b>	<b>+576</b>	<b>+779</b>

## PASER RATING

2020- 3.1 OUT OF 10

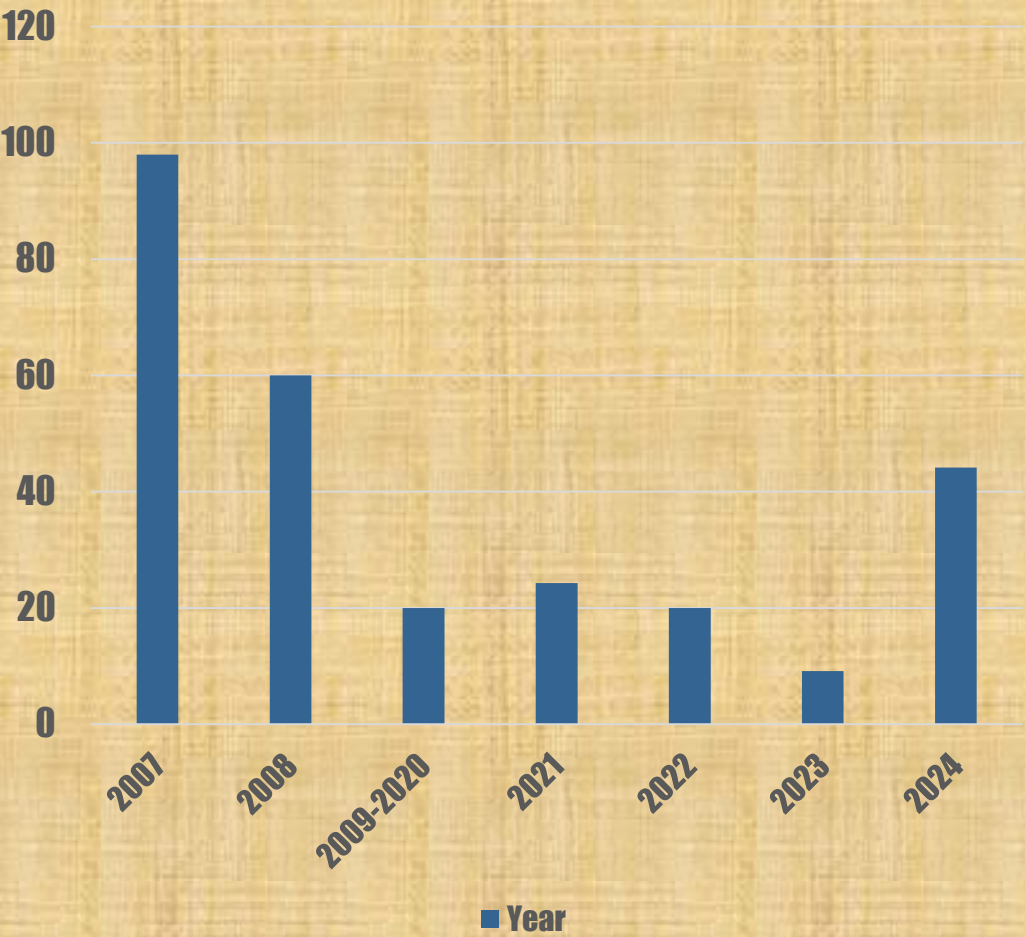
2022- 4.2 OUT OF

2024- 6.0 OUT OF 10

# CHIP SEAL

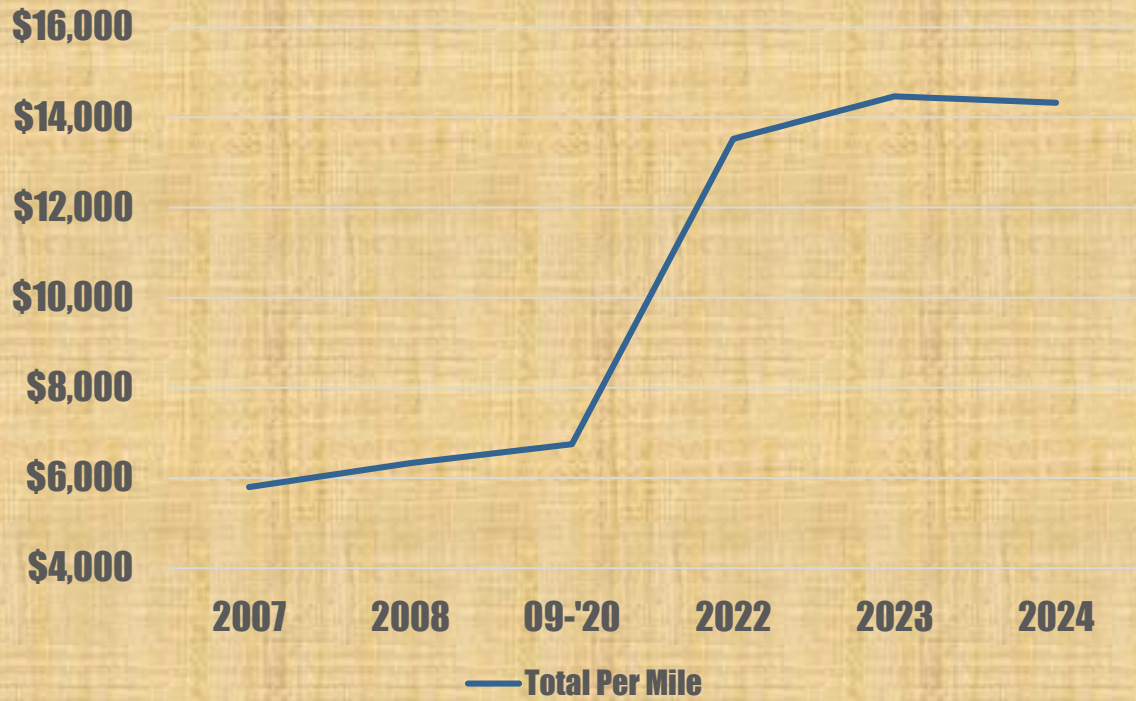
**Chip Sealed 44.12 = \$632,107**  
**this only 8.8% OF OUR NETWORK**

**Total Miles Completed**



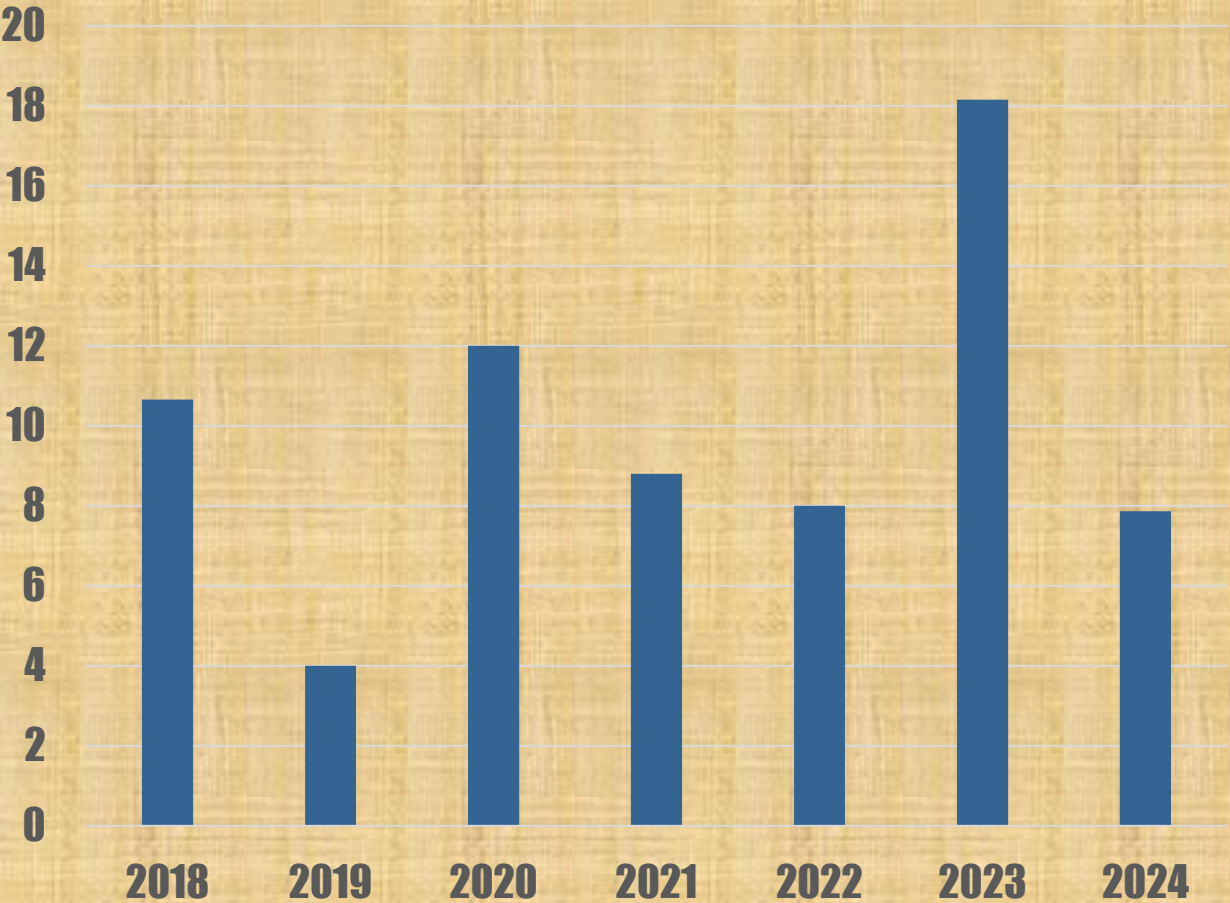
**Future 72 miles= Increase \$404,260**  
**14.4% cover the network in 7 years (expected life of chip seal)**

**Material Cost Per Mile**



# COLD MIX PAVING (CMA)

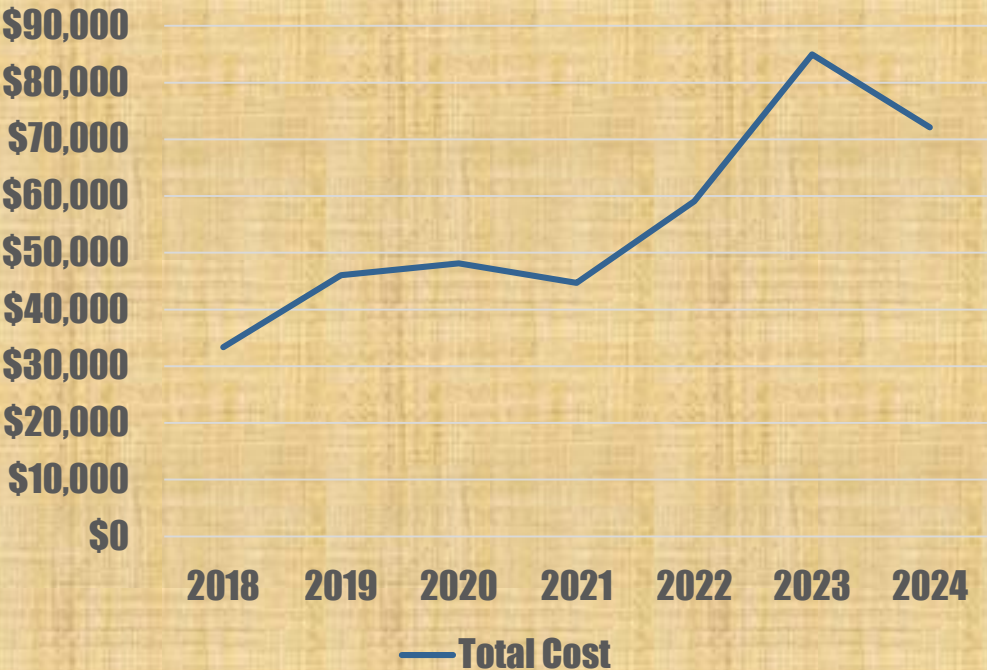
Miles Completed



**2024 Paved 8 miles= \$576,968**  
**1.4% of network**

**Future 25 miles= Increase**  
**\$1,190,000**  
**5% of network**

Material Cost per Mile





# GRAVEL ROAD

- **300 MILES OF GRAVEL ROADS**
- **HIGHWAY SPREADS GRAVEL ON 39 MILES= \$100,000**
  - **12% OF NETWORK**
- **FUTURE 150 MILES = INCREASE \$285,605**
  - **50% OF NETWORK**

Sources	2024	2025	2026	2027	2028	2029	2030	2031	Total	
MVH 1173-44500	\$ 500,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 1,020,000.00	
MVH 1173-20013	\$ 77,000.00								\$ 77,000.00	DONE
MVH 1176-44500	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 24,000.00	PLANNED
MVH 1176-44502	\$ 22,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ 552,000.00	WISH
MVH 1176-44505	\$ 159,000.00	\$ 313,000.00	\$ 313,000.00	\$ 313,000.00	\$ 313,000.00	\$ 313,000.00	\$ 313,000.00	\$ 313,000.00	\$ 785,000.00	
Cum Bridge 1135-44500	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00		
TOTAL	\$ 866,000.00	\$ 946,000.00	\$ 946,000.00	\$ 946,000.00	\$ 946,000.00	\$ 946,000.00	\$ 946,000.00	\$ 946,000.00	\$ 2,458,000.00	
Uses	2024	2025	2026	2027	2028	2029	2030	2031	Total	
Tandem Axle Dump Truck (Le	\$ 77,000	\$ 173,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000			\$ 538,000	
Enterprise (14 Trucks)	\$ 159,000	\$ 176,000	\$ 176,000	\$ 176,000	\$ 176,000	\$ 176,000	\$ 176,000	\$ 176,000	\$ 863,000	
Paver	\$ 32,506	\$ 32,506	\$ 32,506	\$ 32,506	\$ 32,506				\$ 162,530	
Grader	\$ 177,095	\$ 177,095							\$ 354,190	
Property Tax	\$ 15,000	\$ 15,000								
Ditcher	\$ 47,278								\$ 47,278	
Berm Cutter	\$ 46,429								\$ 46,429	
Distributor	\$ 34,258	\$ 34,258	\$ 34,258	\$ 34,258	\$ 17,129				\$ 154,161	
Loader									\$ -	
Power Screen Rental	\$ 40,000								\$ 40,000	
Snow Plow		\$ 10,000							\$ 10,000	
Compactor		\$ 3,900								
TOTAL	\$628,566.09	\$621,759.09	\$338,764.00	\$338,764.00	\$321,635.00	\$272,000.00	\$176,000.00	\$176,000.00		
Left from budget	\$237,433.91	\$324,240.91	\$607,236.00	\$607,236.00	\$624,365.00	\$674,000.00	\$770,000.00	\$770,000.00		
Single Axle Dump Truck (2007)									\$ -	
Mini Excavator		\$ 81,000							\$ 81,000	
GRADER #1			\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000			
Graders #2			\$ 97,236	\$ 97,236	\$ 97,236	\$ 97,236	\$ 97,236		\$ 291,708	
GRADERS #3			\$ 24,488	\$ 24,488	\$ 24,488	\$ 24,488	\$ 24,488			
Slide in Salt Bed	\$ 10,000								\$ 10,000	
Loader			\$ 72,920	\$ 72,920	\$ 72,920	\$ 72,920	\$ 72,920	\$ 72,920	\$ 218,760	
Ligths/radios		\$ 10,000	\$ 10,000						\$ 20,000	
Grader		\$ 145,000								
Property Tax			\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000			
Dura Patcher	\$ 92,900									
2 tandems			\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000		\$ 288,000	
TOTAL	\$102,900.00	\$236,000.00	\$604,644.00	\$594,644.00	\$594,644.00	\$594,644.00	\$594,644.00	\$72,920.00		
Left from budget	\$134,533.91	\$88,240.91	\$2,592.00	\$12,592.00	\$29,721.00	\$79,356.00	\$175,356.00	\$697,080.00		
F-700 (Replace Single Axle)									\$ -	
PUG MILL (1965)			\$ 144,000	\$ 144,000	\$ 144,000	\$ 144,000	\$ 144,000	\$ 144,000	\$ 432,000	
Skid Steer	\$ 30,000								\$ 30,000	
Boom Mower			\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 177,000	
Semi Tractor									\$ -	
Power Screen Rental				\$ 40,000						
Shop Equipment	\$ 10,000								\$ 10,000	
Brush chipper (1992 & 2000)									\$ -	
TOTAL	\$40,000.00	\$0.00	\$203,000.00	\$243,000.00	\$203,000.00	\$203,000.00	\$203,000.00	\$203,000.00		
Left from budget	\$94,533.91	\$88,240.91	\$200,408.00	\$230,408.00	\$173,279.00	\$123,644.00	\$27,644.00	\$494,080.00	\$3,774,056.18	

# WHEEL TAX USE

- **IF INCREASED WILL ADD \$454,600**
  - **POSSIBLY**
    - **CHIP SEAL- 31 MILES**
    - **COLD MIX PAVE- 6.5 MILES**
    - **CRACK SEAL- 60 MILES**
    - **CAPE SEAL- 4.8 MILES**
    - **GRAVEL COVER-174 MILES**
    - **EQUIPMENT**
  - **HIGHWAY WOULD DISPERSE ACCORDING TO THE NEEDS**



# PRIOR PRESENTATION

- **\$2,495,440 NEEDED**
- **TAKE OUT EMPLOYEES WANTED= \$2,229,017**
- **INCREASE IN WHEEL TAX AND SURTAX**
  - **2024= \$1,724,347 NEEDED**
  - **MAX= \$1,269,747 NEEDED**

**QUESTIONS??**