DeKalb County Highway Funding Needs

Excise and Wheel Tax Estimates

Road Miles by Surface & Rating

	Rating	Asphalt	Composite	Concrete	Gravel	Seal Coat	Chip Seal	Stone	Total Miles
	0						0.32	276.70	277.02
	1								0.00
	2						2.10		2.10
	3						13.06		13.06
	4	5.04					30.51		35.55
	5	19.35					52.75		72.10
	6	31.74		0.22			80.16		112.12
	7	25.25		0.26			80.43		105.94
	8	18.41		1.76			16.27		36.44
	9	22.05					10.05		32.10
	10	16.54					1.33		17.87
Т	otal Miles	138.38	0.00	2.24	0.00	0.00	286.98	276.70	704.30



Rating	0	0 1 2 3		3	4	5	Total Miles
Mileage	0.32	0.00	2.10	13.06	35.55	72.10	123.13

Maintenace Needed by Rating & Mileage

Maintenace Needed	0	1	2	3	4	5	Total Miles
Reconstruction	0.32	0.00	2.10	3.27			5.69
HMA Overlay - 3.5"				9.80	35.55		45.35
Double Microsurface						5.41	5.41
Double Chip Seal						16.67	16.67
Chip Seal						50.02	50.02
Cost	\$72,000	\$0	\$472,500	\$2,399,775	\$6,043,500	\$1,259,993	
					Total cost	\$10,247,768	123.14
	Funds needed to	improve ro	ads to rating 6 or gr	5 years	\$2,049,554		
		·			10 years		
					15 years	\$683,185	

Highway Annual Pavement Maintenace Costs

Asphalt w/Microsurface	\$428,557
Asphalt w/chipseal	\$3,380,255
Concrete	\$0
Gravel/stone Conversion (3 mi/yr)	\$420,000
Gravel/Stone Maintenance	\$300,000
Signage	\$45,000
Marking/Striping	\$95,000
Calcium Chloride Dust Control	\$369,900
Highway Drainage Tax	\$75,000

Total Annual Maintenace Costs \$5,113,712



Dekalb Highway Annual Main't	
Budget	\$1,900,000
CEDIT/LITED	\$1,000,000
Total Annual Maintenance Funds	\$2,900,000
Funding surplus or shortfall	(\$2,213,712)

Supplemental Funding (not Guaranteed)





INDOT Community Crossing Grants

Upto \$1,000,000 per year possible

Federal Highway Grants

Amounts vary and are project specific

Needed Capital Projects

Widen CR 23 (6 miles at \$250,000 per mile)	\$1,500,000
CR 60 From CR 35 to St Joe (2011 Estimate \$17M)	\$23,500,000
CR 60 from I69 to 427	\$5,000,000
CR 68 (20.5 miles)	\$3,280,000
CR 327 (mill & overlay 4 miles)	\$720,000
CR 427 (mill & overlay 5.75 miles)	\$1,035,000

Total

\$35,035,000

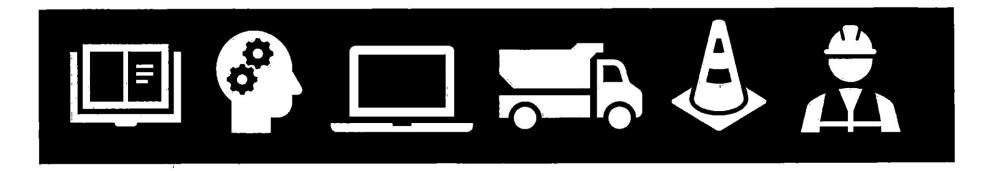
DeKalb County 103 Bridges

Based on a conservative 50-year life expectancy

51.4% of the bridge inventory will need replacement within the next **10 years**. (53 bridges)

or

60.75% will need replacement within the next **15 years**. (63 bridges)



DeKalb County, Indiana May 2025

Wheel Tax and Excise Surtax

Indiana Local Technical Assistance Program (LTAP)
PURDUE.EDU/INLTAP

What is LOHUT? Local Option Highway User Tax

- Comprised of two separate taxes that must be adopted concurrently
 - 1. Wheel Tax
 - 2. Excise Surtax
- Designated for local road and bridge funding
- Passed Indiana Legislature in 1980



LOHUT



County Wheel Tax



County Motor Vehicle Excise Surtax

LOHUT is TWO different taxes

- Both taxes must be adopted, amended, or rescinded concurrently
- Cannot have one without the other

LOHUT

County Motor Vehicle Excise Surtax

Applicable Vehicles:

- Passenger Cars
- Trucks <= 11,000 pounds
- Motorcycles
- Motor Driven Cycles (mopeds)
- Trailers <=9,000 lbs; (Permanent Trailer 3,000lbs)

Rates:

- \$7.50 \$25 (**\$50 w/AMP**); OR
- 2%- 10% (20% w/AMP) of Excise Tax (\$7.50 min)
- Rates may vary between vehicle classes



County Wheel Tax

Applicable Vehicles:

- Trucks >11,000 pounds
- Trailers
- Semi's
- Buses
- Recreational Vehicles

Rates:

- \$5 \$40 (**\$80 w/AMP**)
- Rates may vary between vehicle classes and weights

Effective Date

- If passed after December 31 and before September 1, then tax would be collected the following January
 - Passed on or before August 31, 2025....then effective January 2026
- If passed after August 31 but before January 1, then tax would be collected in 1 to 1.25 years
 - Passed on or after September 1, 2025...then effective January 2027



Local Road and Street Distribution Formula

- If the total county population is more than 50,000
 - 60% based on relative population
 - 40% based on relative mileage
- If the total county population is less than 50,000
 - 20% based on relative population
 - 80% based on relative mileage

Indiana LTAP can assist with estimating revenues: www.purdue.edu/inltap/LOHUT



DeKalb Excise Surtax Example

Revised for Road Miles, 2023 <u>County Excise SurTax</u> <u>Vehicles</u>

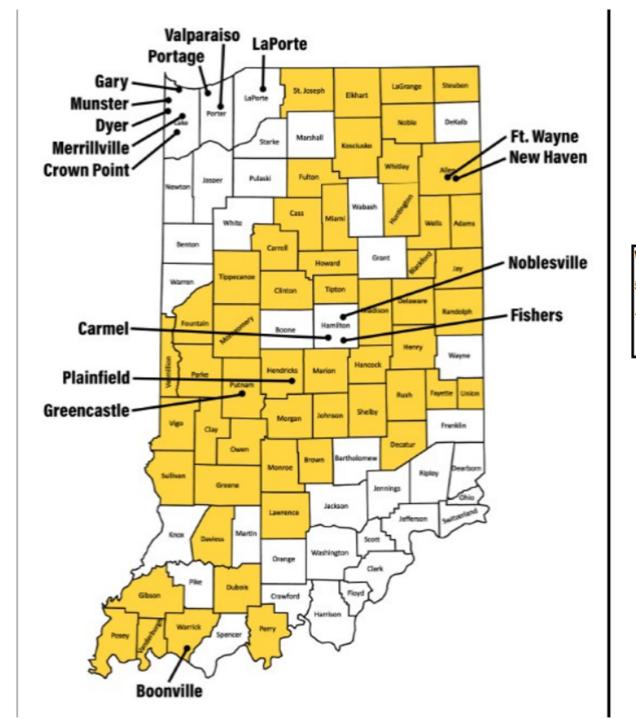
			<u>Chosen</u>							
	# Registrations		Rates							
	20 500	,	F0 00	۸.	1 520 500 00					
cars	30,590	\$	50.00	\$	1,529,500.00					
Trucks <11,000 lbs	12,760	\$	50.00	\$	638,000.00	<u>Branch</u>	\$7.50 Surtax	\$25 Surtax	\$50 Surtax	<u>Chosen</u>
Motorcycles	2,238	\$	25.00	\$	55,950.00	<u>Fees</u>	<u>Min</u>	<u>(Max)</u>	(Max w/AMP)	<u>Rates</u>
Motor Driven Cycles (Mopeds)	162	\$	10.00	\$	1,620.00	\$ 7,917.15	\$ 387,940.35	\$ 1,311,607.85	\$ 2,631,132.85	\$ 2,274,652.85
Trailer (Permanent New)	190	\$	25.00	\$	4,750.00					
Trailer (Permanent -										
Renwal)	167	\$	25.00	\$	4,175.00					
Trailer <=3,000 lbs	4,731	\$	-							
Trailer <=9,000 lbs	1,943	\$	25.00	\$	48,575.00					
Total	52,781			\$	2,282,570.00					

DeKalb Wheel Tax Example

County Wheel Tax Vehicles							
		<u>Chosen</u>	<u>Branch</u>	<u>\$5.00 - Tax</u>	<u>\$40 - Tax</u>	<u>\$80 - Tax</u>	<u>Chosen</u>
	# Registrations	Rates	<u>Fees</u>	<u>(Min)</u>	<u>(Max)</u>	(Max w/AMP)	<u>Rates</u>
BUS	18	\$ 80.00	\$ 2.70	\$ 87.30	\$ 717.30	\$ 1,437.30	\$ 1,437.30
BUS - CHURCH	16	\$ -	\$ -	\$ 80.00	\$ 640.00	\$ 1,280.00	\$ -
CITY BUS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FARM SEMI TRACTOR	141	\$ 40.00	\$ 21.15	\$ 683.85	\$ 5,618.85	\$ 11,258.85	\$ 5,618.85
FARM SEMI TRAILER	119	\$ 25.00	\$ 17.85	\$ 577.15	\$ 4,742.15	\$ 9,502.15	\$ 2,957.15
FARM TRAILER	205	\$ 25.00	\$ 30.75	\$ 994.25	\$ 8,169.25	\$ 16,369.25	\$ 5,094.25
FARM TRUCK	307	\$ 40.00	\$ 46.05	\$ 1,488.95	\$ 12,233.95	\$ 24,513.95	\$ 12,233.95
RECOVERY VEHICLE	21	\$ 80.00	\$ 3.15	\$ 101.85	\$ 836.85	\$ 1,676.85	\$ 1,676.85
RECREATIONAL VEHICLE	1,094	\$ 80.00	\$ 164.10	\$ 5,305.90	\$ 43,595.90	\$ 87,355.90	\$ 87,355.90
SCHOOL BUS	-	\$ -		\$ -	\$ -	\$ -	\$ -
SEMI TRACTOR	33	\$ 80.00	\$ 4.95	\$ 160.05	\$ 1,315.05	\$ 2,635.05	\$ 2,635.05
SEMI TRAILER	4,294	\$ 80.00	\$ 644.10	\$ 20,825.90	\$ 171,115.90	\$ 342,875.90	\$ 342,875.90
SPECIAL MACHINE	-	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ -
TRAILER <=9,000 LBS	756	\$ 40.00	\$ 113.40	\$ 3,666.60	\$ 30,126.60	\$ 60,366.60	\$ 30,126.60
TRAILER > 9,000 LBS	-	\$ 80.00	\$ -	\$ -	\$ -	\$ -	\$ -
TRUCK >11,000 LBS	317	\$ 80.00	\$ 47.55	\$ 1,537.45	\$ 12,632.45	\$ 25,312.45	\$ 25,312.45
TRUCK CAMPER	4	\$ 80.00	\$ 0.60	\$ 19.40	\$ 159.40	\$ 319.40	\$ 319.40
Totals	7,325		\$ 1,096.35	\$ 35,528.65	\$ 291,903.65	\$ 584,903.65	\$ 517,643.65

Distribution of Excise & Wheel Tax Funds

		Road				Alloc from	Alloc from	Alloc from	Alloc from
<u>City/Town</u>	<u>Population</u>	<u>Mileage</u>			Alloc %	Min Rates	<u>Max Rates</u>	Max Rates w/ AMP	<u>Chosen Rates</u>
Altona	213	1.926	0.4923%	0.2232%	0.27%	\$ 1,173.04	\$ 4,441.83	\$ 8,908.62	\$ 7,734.84
Ashley	1,026	7.884	2.3714%	0.9136%	1.12%	\$ 5,103.42	\$ 19,324.65	\$ 38,757.93	\$ 33,651.24
Auburn	13,412	78.786	30.9997%	9.1295%	11.16%	\$ 57,183.22	\$ 216,530.48	\$ 434,278.10	\$ 377,058.29
Butler	2,635	14.814	6.0904%	1.7166%	2.10%	\$ 10,973.59	\$ 41,552.69	\$ 83,338.96	\$ 72,358.35
Corunna	236	1.62	0.5455%	0.1877%	0.23%	\$ 1,097.94	\$ 4,157.45	\$ 8,338.27	\$ 7,239.63
Garrett	6,542	32.31	15.1208%	3.7440%	4.58%	\$ 25,490.05	\$ 96,520.85	\$ 193,584.24	\$ 168,077.88
Hamilton	1,529	1.975	3.5340%	0.2289%	0.28%	\$ 3,768.42	\$ 14,269.53	\$ 28,619.27	\$ 24,848.44
St. Joe	418	2.504	0.9661%	0.2902%	0.35%	\$ 1,801.24	\$ 6,820.58	\$ 13,679.49	\$ 11,877.11
Waterloo	2,116	14.983	4.8908%	1.7362%	2.12%	\$ 10,023.96	\$ 37,956.82	\$ 76,126.99	\$ 66,096.62
City Subtotal	28,127	156.802			22.20%	\$ 116,614.86	\$ 441,574.88	\$ 885,631.89	\$ 768,942.40
County Subtotal	15,138	706.182	34.9890%	81.8303%	79.88%	\$ 306,854.14	\$ 1,161,936.62	\$ 2,330,404.61	\$ 2,023,354.10
County Total	43,265	862.984				\$ 423,469.00	\$ 1,603,511.50	\$ 3,216,036.50	\$ 2,792,296.50



Wheel Tax in

55 Counties

16 Cities/Towns