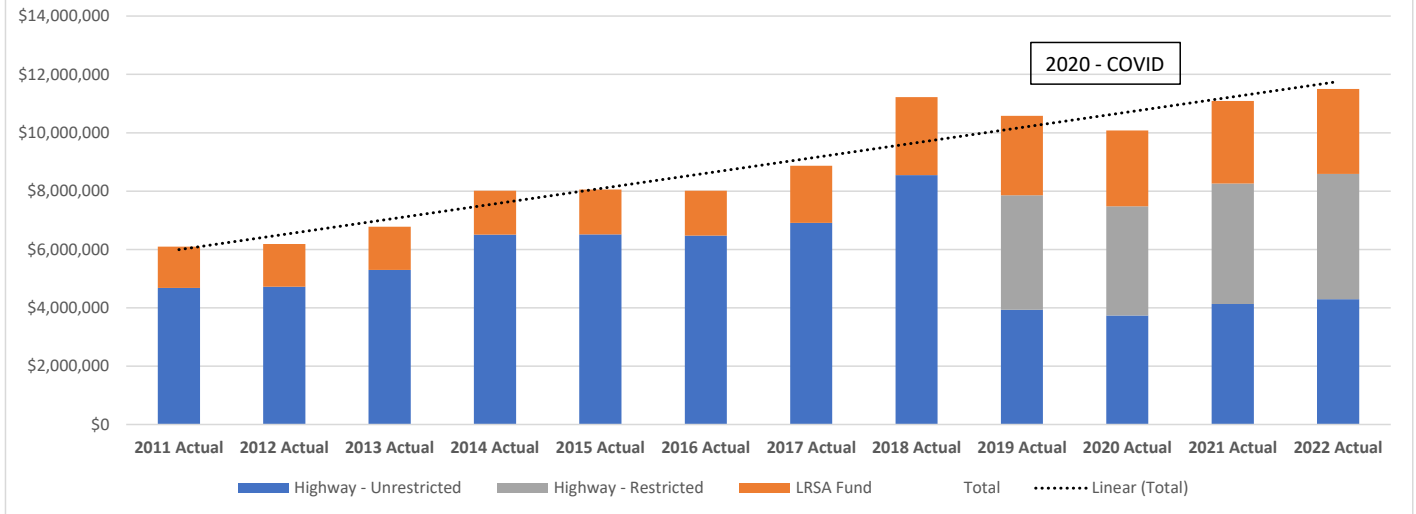


Saint Joseph County Gasoline Tax Revenue 2011 - 2022



Year	Highway - Unrestricted	Highway - Restricted	LRSA Fund	Total	Percent Change
2011 Actual	4,679,635	0	1,419,900	6,099,535	--
2012 Actual	4,722,707	0	1,467,723	6,190,430	1.49%
2013 Actual	5,302,178	0	1,475,035	6,777,213	9.48%
2014 Actual	6,511,215	0	1,498,190	8,009,405	18.18%
2015 Actual	6,515,231	0	1,538,228	8,053,459	0.55%
2016 Actual	6,475,204	0	1,537,961	8,013,165	-0.50%
2017 Actual	6,913,272	0	1,958,781	8,872,053	10.72%
2018 Actual	8,544,292	0	2,679,261	11,223,553	26.50%
2019 Actual	3,929,779	3,929,779	2,720,830	10,580,388	-5.73%
2020 Actual	3,737,523	3,737,523	2,601,778	10,076,824	-4.76%
2021 Actual	4,128,615	4,128,615	2,829,077	11,086,307	10.02%
2022 Actual	4,295,719	4,295,719	2,906,235	11,497,673	3.71%

Gasoline tax revenue is received from the State of Indiana on a monthly basis and is deposited into the County Highway Fund 1176 and Local Road and Street (LRSA) Fund 1169. The County Highway Fund is used primarily for the salaries, wages and fringe benefits of the highway department employees. The LRSA Fund is used primarily for road resurfacing, reconstruction and other road capital projects.

Effective July 1, 2017, the State of Indiana increased road funding through the implementation of a gas tax increase from 18 to 28 cents per gallon. The estimation of gas tax revenue has been a challenge due to the complicated formula used for distribution of gas taxes to local units of government.

Beginning in 2019, the Highway Fund was broken into two sub-funds, Fund 1176 for unrestricted MVH gas tax revenue and Fund 1173 for restricted MVH gas tax revenue. The restricted fund may only be used for highway construction, reconstruction and preservation purposes and not maintenance. Also, some changes in the distribution formula have resulted in less revenue to the County.

The COVID 19 pandemic has decreased gas tax collections in 2020 but gas tax collections have returned to higher than pre-pandemic levels in 2021.