

## Distribution of Taxes to Counties

### County Road, CR, Improvement Fund Apportionment Factor

- Item #1 = Total Statewide Non-highway Collector mileage
- Item #2 = Total County Collector Mileage / Item #1
- Item #3 = Average Daily Traffic per subsection times the subsection length, divided by the total county road mileage equals the average daily traffic (ADT) for the county: multiplied by the total county mileage. This calculates the average daily vehicle miles of travel, county wide. (AVMT)
- Item #4 = County AVMT / State AVMT
- Item #5 = The County Bridge, CB, Factor
- Item #6 = (20%) of item #2 + (60%) of item #5 + (20%) of item #4  
= The apportionment factor for the county before the terrain type is taken into account.
- Item #7 = Total amount of CR funds, multiplied by item #6  
= The amount of CR funds apportioned before the terrain type is taken into account.
- Item #8 = Average terrain each section of road is coded with a terrain type:  
1=flat 2=rolling 3=mountainous

The statewide average terrain in which all sections in the state fall was found by taking the number of miles in each category times the category value; i.e., (miles coded terrain type 1 times 1) + (miles coded 2 times 2) + (miles coded 3 times 3), divided by the total statewide mileage = 1.811.

In reviewing historical construction and maintenance projects, it was found that the cost to make improvements in flat terrain was about 15% less than that in rolling terrain while improvements in mountainous terrain cost approximately 15% more than projects in rolling terrain. A county that has less than the statewide average terrain type, less than 1.811, will receive a reduction in funds depending on how far below the average terrain it is; maximum reduction is 15% or average terrain =1. The same is applied to counties that fall in the mountainous category and will receive an increase in funds up to 115% for an average terrain type of 3.

- Item #9 = Item #6 times item #8 times the total amount of the CR fund will give the amount apportioned to a county, adjusted for terrain type.