
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET DIVISION



INDIANA GOVERNMENT CENTER NORTH
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TO: ALL COUNTY AUDITORS

FROM: DEPARTMENT OF LOCAL GOVERNMENT FINANCE/BUDGET DIVISION

RE: 2009 FIT GUARANTEE DISTRIBUTION

DATE: JUNE 2009

Attached to this memorandum is the 2009 Financial Institutions Tax Guarantee Report for each taxing unit in your county.

IC 6-5.5-8-2(f) states that: "(f) The county auditor shall distribute the guaranteed and supplemental distributions received under subsection (a) to the taxing units in the county at the same time that the county auditor makes the semiannual distributions of real property taxes to the taxing units." When June and December settlements are made, each county should have ½ of the annual guarantee as cash on-hand.

Keep in mind that although Financial Institutions Tax can be distributed with settlement, the amount each unit receives is still based on the guarantee formula as set out in IC 6-5.5-8-2. These amounts are reflected on the enclosed printout. A couple of items of note that differ from last year's worksheet: (1) the column "Effective Tax Rate" is intended for the LOIT levy freeze counties only and would reflect the LOIT equivalency rates, and (2) the column "State Welfare/School Funds Allocation" now reflects the original state welfare allocation amount, plus an additional allocation amount to account for the state's assumption of welfare levies beginning in 2009 (IC 6-5.5-8-2(b)(1)). Also, state allocations are now applied to school units to account for the state's full assumption of the school general fund and special education preschool fund levies (IC 6-5.5-8-2(b)(2)).

Please reflect the amount of Financial Institutions Tax distributed to each taxing unit and apportioned to each fund on a Certificate of Tax Distribution (Form 22) separate from the one issued with each settlement of property tax. When June and December Settlement is complete, please forward copies of Form 22's for each taxing unit to the Department of Local Government Finance Budget Division. Actual distributions of FIT must be tracked for use in the school tuition support formula.

Questions about this report may be directed to Karen Large, Budget Division Director, at (317) 234-3937 or by e-mail at klarge@dlgf.in.gov.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
FIT WORKSHEET 2009

County Number: 34
County Name: Howard County

Unit Name	Fund Code	1989 Bank Tax	1989 PCA 1999 Welfare Adjustment	1989 Net Bank Tax	2009 Bank Assessed Value	2009 Effective Tax Rate	2009 Actual Tax Rate	2009 Bank Property Tax	2009 FIT Guarantee	State Welfare/School Funds Allocation	FIT Distribution
0000 HOWARD COUNTY											
GENERAL	0101	\$55,850	\$785	\$55,065	\$6,326,140	0.2757	0.2757	\$17,441	\$37,624	\$6,477	\$31,147
2006 REASSESS	0123	\$2,289	\$32	\$2,257	\$6,326,140	0.0113	0.0113	\$715	\$1,542	\$266	\$1,276
HIGHWAY	0702	\$0	\$0	\$0	\$6,326,140	0.0000	0.0000	\$0	\$0	\$0	\$0
LR &S	0706	\$0	\$0	\$0	\$6,326,140	0.0000	0.0000	\$0	\$0	\$0	\$0
CUM BRIDGE	0790	\$4,720	\$66	\$4,654	\$6,326,140	0.0233	0.0233	\$1,474	\$3,180	\$548	\$2,632
HEALTH	0801	\$2,694	\$38	\$2,656	\$6,326,140	0.0133	0.0133	\$841	\$1,815	\$312	\$1,503
CO JAIL REV 89	1179	\$16,084	\$226	\$15,858	\$6,326,140	0.0794	0.0794	\$5,023	\$10,835	\$1,865	\$8,970
JAIL L/R	1185	\$6,969	\$98	\$6,871	\$6,326,140	0.0344	0.0344	\$2,176	\$4,695	\$808	\$3,887
CCD	2391	\$4,821	\$68	\$4,753	\$6,326,140	0.0238	0.0238	\$1,506	\$3,247	\$559	\$2,688
		\$93,427	\$1,313	\$92,114		0.4612	0.4612	\$29,176	\$62,938	\$10,835	\$52,103
0001 CENTER TOWNSHIP											
GENERAL	0101	\$5,550	\$0	\$5,550	\$5,722,440	0.0331	0.0331	\$1,894	\$3,656	\$0	\$3,656
TWP ASSISTANCE	0840	\$5,534	\$0	\$5,534	\$5,722,440	0.0330	0.0330	\$1,888	\$3,646	\$0	\$3,646
PARK & REC	1301	\$0	\$0	\$0	\$5,722,440	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$11,084	\$0	\$11,084		0.0661	0.0661	\$3,782	\$7,302	\$0	\$7,302
0001F CENTER TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
CUM FIRE(TWP)	1190	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0000	0.0000	\$0	\$0	\$0	\$0
0002 CLAY TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0050	0.0050	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0004	0.0004	\$0	\$0	\$0	\$0

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0002F CLAY TOWNSHIP Fire		\$0	\$0	\$0		0.0054	0.0054	\$0	\$0	\$0	\$0
FIRE	1111	\$0	\$0	\$0	\$0	0.0236	0.0236	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0236	0.0236	\$0	\$0	\$0	\$0
0003 ERVIN TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0112	0.0112	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0112	0.0112	\$0	\$0	\$0	\$0
0003F ERVIN TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0381	0.0381	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0381	0.0381	\$0	\$0	\$0	\$0
0004 HARRISON TOWNSHIP											
GENERAL	0101	\$75	\$0	\$75	\$127,040	0.0153	0.0153	\$19	\$56	\$0	\$56
TWP ASSISTANCE	0840	\$35	\$0	\$35	\$127,040	0.0071	0.0071	\$9	\$26	\$0	\$26
		\$110	\$0	\$110		0.0224	0.0224	\$28	\$82	\$0	\$82
0004F HARRISON TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0195	0.0195	\$0	\$0	\$0	\$0
CUM FIRE(TWP)	1190	\$0	\$0	\$0	\$0	0.0194	0.0194	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0389	0.0389	\$0	\$0	\$0	\$0
0005 HONEY CREEK TOWNSHIP											
GENERAL	0101	\$203	\$0	\$203	\$257,870	0.0151	0.0151	\$39	\$164	\$0	\$164
TWP ASSISTANCE	0840	\$181	\$0	\$181	\$257,870	0.0135	0.0135	\$35	\$146	\$0	\$146
		\$384	\$0	\$384		0.0286	0.0286	\$74	\$310	\$0	\$310
0005F HONEY CREEK TOWNSHIP Fire											
FIRE	1111	\$186	\$0	\$186	\$0	0.0524	0.0524	\$0	\$186	\$0	\$186

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FIRE BLDG DEBT	1181	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
CUM FIRE(TWP)	1190	\$60	\$0	\$60	\$0	0.0170	0.0170	\$0	\$60	\$0	\$60
		\$246	\$0	\$246		0.0694	0.0694	\$0	\$246	\$0	\$246
0006 HOWARD TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0048	0.0048	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0047	0.0047	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0095	0.0095	\$0	\$0	\$0	\$0
0006F HOWARD TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0235	0.0235	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0235	0.0235	\$0	\$0	\$0	\$0
0007 JACKSON TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0182	0.0182	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0057	0.0057	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0239	0.0239	\$0	\$0	\$0	\$0
0007F JACKSON TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0319	0.0319	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0319	0.0319	\$0	\$0	\$0	\$0
0008 LIBERTY TOWNSHIP											
GENERAL	0101	\$81	\$0	\$81	\$127,030	0.0206	0.0206	\$26	\$55	\$0	\$55
TWP ASSISTANCE	0840	\$27	\$0	\$27	\$127,030	0.0069	0.0069	\$9	\$18	\$0	\$18
		\$108	\$0	\$108		0.0275	0.0275	\$35	\$73	\$0	\$73
0008F LIBERTY TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0184	0.0184	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0184	0.0184	\$0	\$0	\$0	\$0
0009 MONROE TOWNSHIP											

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GENERAL	0101	\$0	\$0	\$0	\$0	0.0065	0.0065	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0180	0.0180	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0245	0.0245	\$0	\$0	\$0	\$0
0009F MONROE TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0276	0.0276	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0276	0.0276	\$0	\$0	\$0	\$0
0010 TAYLOR TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$91,760	0.0135	0.0135	\$12	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$91,760	0.0000	0.0000	\$0	\$0	\$0	\$0
RECREATION	1312	\$0	\$0	\$0	\$91,760	0.0045	0.0045	\$4	\$0	\$0	\$0
		\$0	\$0	\$0		0.0180	0.0180	\$16	\$0	\$0	\$0
0010F TAYLOR TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0430	0.0430	\$0	\$0	\$0	\$0
CUM FIRE(TWP)	1190	\$0	\$0	\$0	\$0	0.0190	0.0190	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0620	0.0620	\$0	\$0	\$0	\$0
0011 UNION TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0211	0.0211	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0085	0.0085	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0296	0.0296	\$0	\$0	\$0	\$0
0011F UNION TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0248	0.0248	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0248	0.0248	\$0	\$0	\$0	\$0
0110 KOKOMO CIVIL CITY											
GENERAL	0101	\$192,309	\$1,832	\$190,477	\$5,941,240	1.1622	1.1622	\$69,049	\$121,428	\$0	\$121,428

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FIRE PENSION	0341	\$6,371	\$61	\$6,310	\$5,941,240	0.0385	0.0385	\$2,287	\$4,023	\$0	\$4,023
POLICE PENSION	0342	\$5,841	\$56	\$5,785	\$5,941,240	0.0353	0.0353	\$2,097	\$3,688	\$0	\$3,688
LR &S	0706	\$0	\$0	\$0	\$5,941,240	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$0	\$0	\$0	\$5,941,240	0.0000	0.0000	\$0	\$0	\$0	\$0
PARK & REC	1301	\$11,517	\$110	\$11,407	\$5,941,240	0.0696	0.0696	\$4,135	\$7,272	\$0	\$7,272
AVIAT/AIRPORT	2102	\$1,241	\$12	\$1,229	\$5,941,240	0.0075	0.0075	\$446	\$783	\$0	\$783
CEMETERY	2120	\$1,274	\$12	\$1,262	\$5,941,240	0.0077	0.0077	\$457	\$805	\$0	\$805
PLAN COMMISSION	2243	\$265	\$3	\$262	\$5,941,240	0.0016	0.0016	\$95	\$167	\$0	\$167
		\$218,818	\$2,086	\$216,732		1.3224	1.3224	\$78,566	\$138,166	\$0	\$138,166
0681 GREENTOWN CIVIL TOWN											
GENERAL	0101	\$5,782	\$0	\$5,782	\$127,030	0.5661	0.5661	\$719	\$5,063	\$0	\$5,063
LR &S	0706	\$0	\$0	\$0	\$127,030	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$921	\$0	\$921	\$127,030	0.0902	0.0902	\$115	\$806	\$0	\$806
CCI	2379	\$0	\$0	\$0	\$127,030	0.0000	0.0000	\$0	\$0	\$0	\$0
CUM SEWER	6290	\$0	\$0	\$0	\$127,030	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$6,703	\$0	\$6,703		0.6563	0.6563	\$834	\$5,869	\$0	\$5,869
0682 RUSSIAVILLE CIVIL TOWN											
CASINO/RIVERBOA	0005	\$0	\$0	\$0	\$257,870	0.0000	0.0000	\$0	\$0	\$0	\$0
RAINY DAY	0061	\$0	\$0	\$0	\$257,870	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$3,741	\$0	\$3,741	\$257,870	0.7054	0.7054	\$1,819	\$1,922	\$0	\$1,922
LR &S	0706	\$0	\$0	\$0	\$257,870	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$761	\$0	\$761	\$257,870	0.1435	0.1435	\$370	\$391	\$0	\$391
CCI	2379	\$0	\$0	\$0	\$257,870	0.0000	0.0000	\$0	\$0	\$0	\$0

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CCD	2391	\$163	\$0	\$163	\$257,870	0.0308	0.0308	\$79	\$84	\$0	\$84
		\$4,665	\$0	\$4,665		0.8797	0.8797	\$2,268	\$2,397	\$0	\$2,397
3460 TAYLOR COMMUNITY SCHOOL CORPORATION											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$91,760	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$91,760	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$0	\$0	\$0	\$91,760	0.5181	0.5181	\$475	\$0	\$0	\$0
SCH PENSION DEB	0186	\$0	\$0	\$0	\$91,760	0.1600	0.1600	\$147	\$0	\$0	\$0
SCHOOL CPF	1214	\$0	\$0	\$0	\$91,760	0.3519	0.3519	\$323	\$0	\$0	\$0
TRANSPORTATION	6301	\$0	\$0	\$0	\$91,760	0.1902	0.1902	\$175	\$0	\$0	\$0
BUS REPLACEMENT	6302	\$0	\$0	\$0	\$91,760	0.0366	0.0366	\$34	\$0	\$0	\$0
		\$0	\$0	\$0		1.2568	1.2568	\$1,154	\$0	\$0	\$0
3470 NORTHWESTERN SCHOOL CORPORATION											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$0	\$0	\$0	\$0	0.3212	0.3212	\$0	\$0	\$0	\$0
SCH PENSION DEB	0186	\$0	\$0	\$0	\$0	0.0242	0.0242	\$0	\$0	\$0	\$0
SCHOOL CPF	1214	\$0	\$0	\$0	\$0	0.3374	0.3374	\$0	\$0	\$0	\$0
TRANSPORTATION	6301	\$0	\$0	\$0	\$0	0.1774	0.1774	\$0	\$0	\$0	\$0
BUS REPLACEMENT	6302	\$0	\$0	\$0	\$0	0.0157	0.0157	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.8759	0.8759	\$0	\$0	\$0	\$0
3480 EASTERN HOWARD COMMUNITY SCHOOL CORPORAT											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$127,030	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$127,030	0.0000	0.0000	\$0	\$0	\$0	\$0

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DEBT SERVICE	0180	\$10,086	\$0	\$10,086	\$127,030	0.8208	0.8208	\$1,043	\$9,043	\$3,475	\$5,568
SCH PENSION DEB	0186	\$437	\$0	\$437	\$127,030	0.0356	0.0356	\$45	\$392	\$151	\$241
SCHOOL CPF	1214	\$3,966	\$0	\$3,966	\$127,030	0.3228	0.3228	\$410	\$3,556	\$1,366	\$2,190
TRANSPORTATION	6301	\$2,689	\$0	\$2,689	\$127,030	0.2188	0.2188	\$278	\$2,411	\$926	\$1,485
BUS REPLACEMENT	6302	\$805	\$0	\$805	\$127,030	0.0655	0.0655	\$83	\$722	\$277	\$445
		\$17,983	\$0	\$17,983		1.4635	1.4635	\$1,859	\$16,124	\$6,195	\$9,929
3490 WESTERN SCHOOL CORPORATION											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$384,910	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$384,910	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$11,661	\$0	\$11,661	\$384,910	0.4379	0.4379	\$1,686	\$9,975	\$4,422	\$5,553
SCH PENSION DEB	0186	\$1,254	\$0	\$1,254	\$384,910	0.0471	0.0471	\$181	\$1,073	\$476	\$597
SCHOOL CPF	1214	\$8,628	\$0	\$8,628	\$384,910	0.3240	0.3240	\$1,247	\$7,381	\$3,272	\$4,109
TRANSPORTATION	6301	\$4,322	\$0	\$4,322	\$384,910	0.1623	0.1623	\$625	\$3,697	\$1,639	\$2,058
BUS REPLACEMENT	6302	\$1,334	\$0	\$1,334	\$384,910	0.0501	0.0501	\$193	\$1,141	\$506	\$635
		\$27,199	\$0	\$27,199		1.0214	1.0214	\$3,932	\$23,267	\$10,315	\$12,952
3500 KOKOMO-CENTER TOWNSHIP CONSOLIDATED SCHO											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$5,722,440	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$5,722,440	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$75,214	\$647	\$74,567	\$5,722,440	0.2020	0.2020	\$11,559	\$63,008	\$34,884	\$28,124
SCH PENSION DEB	0186	\$7,075	\$61	\$7,014	\$5,722,440	0.0190	0.0190	\$1,087	\$5,927	\$3,281	\$2,646
SCHOOL CPF	1214	\$142,199	\$1,224	\$140,975	\$5,722,440	0.3819	0.3819	\$21,854	\$119,121	\$65,951	\$53,170
TRANSPORTATION	6301	\$39,580	\$341	\$39,239	\$5,722,440	0.1063	0.1063	\$6,083	\$33,156	\$18,357	\$14,799
BUS REPLACEMENT	6302	\$7,857	\$68	\$7,789	\$5,722,440	0.0211	0.0211	\$1,207	\$6,582	\$3,644	\$2,938

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		\$271,925	\$2,341	\$269,584		0.7303	0.7303	\$41,790	\$227,794	\$126,117	\$101,677
0094	GREENTOWN PUBLIC LIBRARY										
RAINY DAY	0061	\$0	\$0	\$0	\$127,030	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$1,060	\$0	\$1,060	\$127,030	0.0946	0.0946	\$120	\$940	\$0	\$940
		\$1,060	\$0	\$1,060		0.0946	0.0946	\$120	\$940	\$0	\$940
0282	KOKOMO-HOWARD COUNTY PUBLIC LIBRARY										
GENERAL	0101	\$19,029	\$86	\$18,943	\$6,199,110	0.1099	0.1099	\$6,813	\$12,130	\$0	\$12,130
		\$19,029	\$86	\$18,943		0.1099	0.1099	\$6,813	\$12,130	\$0	\$12,130
1027	HOWARD COUNTY SOLID WASTE MANAGEMENT										
SP SOL WASTE MA	8210	\$0	\$0	\$0	\$6,326,140	0.0181	0.0181	\$1,145	\$0	\$0	\$0
		\$0	\$0	\$0		0.0181	0.0181	\$1,145	\$0	\$0	\$0
0002	BACHELOR RUN CONSERVANCY DISTRICT										
GENERAL	0101	\$0	\$0	\$0	\$0	0.0493	0.0493	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0493	0.0493	\$0	\$0	\$0	\$0
County Totals:									\$153,462	\$344,176	