
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: 62
County Name: Perry 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 PERRY COUNTY											
GENERAL	0101	\$52,285	\$185	\$52,100	\$481,420	0.4438	0.4438	\$2,137	\$49,963	\$9,236	\$40,727
2006 REASSESS	0123	\$1,744	\$6	\$1,738	\$481,420	0.0148	0.0148	\$71	\$1,667	\$308	\$1,359
DEBT SERVICE	0180	\$0	\$0	\$0	\$481,420	0.0000	0.0000	\$0	\$0	\$0	\$0
BOND #2	0182	\$2,663	\$9	\$2,654	\$481,420	0.0226	0.0226	\$109	\$2,545	\$471	\$2,074
HIGHWAY	0702	\$0	\$0	\$0	\$481,420	0.0000	0.0000	\$0	\$0	\$0	\$0
LR &S	0706	\$0	\$0	\$0	\$481,420	0.0000	0.0000	\$0	\$0	\$0	\$0
CUM BRIDGE	0790	\$6,173	\$22	\$6,151	\$481,420	0.0524	0.0524	\$252	\$5,899	\$1,090	\$4,809
HEALTH	0801	\$2,392	\$8	\$2,384	\$481,420	0.0203	0.0203	\$98	\$2,286	\$423	\$1,863
CCD	2391	\$3,923	\$14	\$3,909	\$481,420	0.0333	0.0333	\$160	\$3,749	\$693	\$3,056
		\$69,180	\$244	\$68,936		0.5872	0.5872	\$2,827	\$66,109	\$12,221	\$53,888
0001 ANDERSON TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0142	0.0142	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0142	0.0142	\$0	\$0	\$0	\$0
0002 CLARK TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0199	0.0199	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0032	0.0032	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0231	0.0231	\$0	\$0	\$0	\$0
0003 LEOPOLD TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0337	0.0337	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0337	0.0337	\$0	\$0	\$0	\$0

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
FIT WORKSHEET 2009

County Number: 62
County Name: Perry 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
0003F LEOPOLD TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0269	0.0269	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0269	0.0269	\$0	\$0	\$0	\$0
0004 OIL TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$5,610	0.0181	0.0181	\$1	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$5,610	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0181	0.0181	\$1	\$0	\$0	\$0
0005 TOBIN TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0215	0.0215	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0215	0.0215	\$0	\$0	\$0	\$0
0005F TOBIN TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0091	0.0091	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0091	0.0091	\$0	\$0	\$0	\$0
0006 TROY TOWNSHIP											
GENERAL	0101	\$1,049	\$0	\$1,049	\$475,810	0.0090	0.0090	\$43	\$1,006	\$0	\$1,006
TWP ASSISTANCE	0840	\$1,434	\$0	\$1,434	\$475,810	0.0123	0.0123	\$59	\$1,375	\$0	\$1,375
		\$2,483	\$0	\$2,483		0.0213	0.0213	\$102	\$2,381	\$0	\$2,381
0006F TROY TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0142	0.0142	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0142	0.0142	\$0	\$0	\$0	\$0
0007 UNION TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0375	0.0375	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0375	0.0375	\$0	\$0	\$0	\$0

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FIT WORKSHEET 2009

County Number: 62
County Name: Perry 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
0007F UNION 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
0411 TELL CITY CIVIL CITY											
GENERAL	0101	\$57,001	\$0	\$57,001	\$461,860	0.8485	0.8485	\$3,919	\$53,082	\$0	\$53,082
L/R PAYMENT	0283	\$3,675	\$0	\$3,675	\$461,860	0.0547	0.0547	\$253	\$3,422	\$0	\$3,422
POLICE PENSION	0342	\$900	\$0	\$900	\$461,860	0.0134	0.0134	\$62	\$838	\$0	\$838
LR &S	0706	\$0	\$0	\$0	\$461,860	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$0	\$0	\$0	\$461,860	0.0000	0.0000	\$0	\$0	\$0	\$0
CCI	2379	\$0	\$0	\$0	\$461,860	0.0000	0.0000	\$0	\$0	\$0	\$0
CCD	2391	\$1,948	\$0	\$1,948	\$461,860	0.0290	0.0290	\$134	\$1,814	\$0	\$1,814
ECONOMIC DEV.	2402	\$0	\$0	\$0	\$461,860	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$63,524	\$0	\$63,524		0.9456	0.9456	\$4,368	\$59,156	\$0	\$59,156
0463 CANNELTON CIVIL CITY											
GENERAL	0101	\$7,936	\$0	\$7,936	\$13,950	1.4209	1.4209	\$198	\$7,738	\$0	\$7,738
POLICE PENSION	0342	\$241	\$0	\$241	\$13,950	0.0431	0.0431	\$6	\$235	\$0	\$235
LR &S	0706	\$0	\$0	\$0	\$13,950	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$65	\$0	\$65	\$13,950	0.0117	0.0117	\$2	\$63	\$0	\$63
CCI	2379	\$0	\$0	\$0	\$13,950	0.0000	0.0000	\$0	\$0	\$0	\$0
EDIT	2411	\$0	\$0	\$0	\$13,950	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$8,242	\$0	\$8,242		1.4757	1.4757	\$206	\$8,036	\$0	\$8,036
0824 TROY CIVIL TOWN											
GENERAL	0101	\$1,097	\$0	\$1,097	\$0	0.2805	0.2805	\$0	\$1,097	\$0	\$1,097

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
FIT WORKSHEET 2009

County Number: **62**
County Name: **Perry County**

<u>Unit Name</u>	<u>Fund Code</u>	<u>1989 Bank Tax</u>	<u>1989 PCA 1999 Welfare Adjustment</u>	<u>1989 Net Bank Tax</u>	<u>2009 Bank Assessed Value</u>	<u>2009 Effective Tax Rate</u>	<u>2009 Actual Tax Rate</u>	<u>2009 Bank Property Tax</u>	<u>2009 FIT Guarantee</u>	<u>State Welfare/School Funds Allocation</u>	<u>FIT Distribution</u>
LR &S	0706	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
EDIT	2411	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$1,097	\$0	\$1,097		0.2805	0.2805	\$0	\$1,097	\$0	\$1,097
6325 PERRY CENTRAL COMMUNITY SCHOOL CORPORATI											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$5,610	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$5,610	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$0	\$0	\$0	\$5,610	0.2378	0.2378	\$13	\$0	\$0	\$0
SCH PENSION DEB	0186	\$0	\$0	\$0	\$5,610	0.1038	0.1038	\$6	\$0	\$0	\$0
SCHOOL CPF	1214	\$0	\$0	\$0	\$5,610	0.3184	0.3184	\$18	\$0	\$0	\$0
TRANSPORTATION	6301	\$0	\$0	\$0	\$5,610	0.3394	0.3394	\$19	\$0	\$0	\$0
BUS REPLACEMENT	6302	\$0	\$0	\$0	\$5,610	0.0257	0.0257	\$1	\$0	\$0	\$0
		\$0	\$0	\$0		1.0251	1.0251	\$57	\$0	\$0	\$0
6340 CANNELTON CITY SCHOOL CORPORATION											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$13,950	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$13,950	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$11,198	\$0	\$11,198	\$13,950	0.8037	0.8037	\$112	\$11,086	\$8,340	\$2,746
SCHOOL CPF	1214	\$4,136	\$0	\$4,136	\$13,950	0.2968	0.2968	\$41	\$4,095	\$3,081	\$1,014
TRANSPORTATION	6301	\$0	\$0	\$0	\$13,950	0.0000	0.0000	\$0	\$0	\$0	\$0
BUS REPLACEMENT	6302	\$0	\$0	\$0	\$13,950	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$15,334	\$0	\$15,334		1.1005	1.1005	\$153	\$15,181	\$11,421	\$3,760
6350 TELL CITY-TROY TOWNSHIP SCHOOL CORPORATI											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$461,860	0.0000	0.0000	\$0	\$0	\$0	\$0

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FIT WORKSHEET 2009

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RAINY DAY	0061	\$0	\$0	\$0	\$461,860	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$461,860	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$70,218	\$0	\$70,218	\$461,860	0.5554	0.5554	\$2,565	\$67,653	\$26,583	\$41,070
SCH PENSION DEB	0186	\$15,791	\$0	\$15,791	\$461,860	0.1249	0.1249	\$577	\$15,214	\$5,978	\$9,236
SCHOOL CPF	1214	\$37,979	\$0	\$37,979	\$461,860	0.3004	0.3004	\$1,387	\$36,592	\$14,378	\$22,214
TRANSPORTATION	6301	\$16,689	\$0	\$16,689	\$461,860	0.1320	0.1320	\$610	\$16,079	\$6,318	\$9,761
BUS REPLACEMENT	6302	\$0	\$0	\$0	\$461,860	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$140,677	\$0	\$140,677		1.1127	1.1127	\$5,139	\$135,538	\$53,257	\$82,281
0178 CANNELTON PUBLIC LIBRARY											
GENERAL	0101	\$436	\$0	\$436	\$13,950	0.0700	0.0700	\$10	\$426	\$0	\$426
		\$436	\$0	\$436		0.0700	0.0700	\$10	\$426	\$0	\$426
0179 TELL CITY PUBLIC LIBRARY											
GENERAL	0101	\$5,046	\$0	\$5,046	\$467,470	0.1070	0.1070	\$500	\$4,546	\$0	\$4,546
BOND #2	0182	\$1,792	\$0	\$1,792	\$467,470	0.0380	0.0380	\$178	\$1,614	\$0	\$1,614
LIRF	2011	\$0	\$0	\$0	\$467,470	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$6,838	\$0	\$6,838		0.1450	0.1450	\$678	\$6,160	\$0	\$6,160
0993 PERRY COUNTY AIRPORT AUTHORITY											
AIRPORT AUTH.	2101	\$0	\$0	\$0	\$481,420	0.0056	0.0056	\$27	\$0	\$0	\$0
CUM AIRPORT BLD	2190	\$0	\$0	\$0	\$481,420	0.0020	0.0020	\$10	\$0	\$0	\$0
		\$0	\$0	\$0		0.0076	0.0076	\$37	\$0	\$0	\$0
1064 PERRY COUNTY SOLID WASTE MANAGEMENT DIST											
SP SOL WASTE MA	8210	\$0	\$0	\$0	\$481,420	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0000	0.0000	\$0	\$0	\$0	\$0
0023 MIDDLEFORK WATERSHED CONSERVANCY DISTRIC											

STATE OF INDIANA
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FIT WORKSHEET 2009

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GENERAL	0101	\$0	\$0	\$0	\$0	0.0335	0.0335	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0335	0.0335	\$0	\$0	\$0	\$0
0087 PERRY COUNTY REDEVELOPMENT COMMISSION											
TIR	8403	\$0	\$0	\$0	\$481,420	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0000	0.0000	\$0	\$0	\$0	\$0
County Totals:										\$76,899	\$217,185