
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: 72
County Name: Scott 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 SCOTT COUNTY											
RAINY DAY	0061	\$0	\$0	\$0	\$626,910	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$17,987	\$2,860	\$15,127	\$626,910	0.3604	0.3604	\$2,259	\$12,868	\$2,780	\$10,088
2006 REASSESS	0123	\$759	\$121	\$638	\$626,910	0.0152	0.0152	\$95	\$543	\$117	\$426
BOND #2	0182	\$1,338	\$213	\$1,125	\$626,910	0.0268	0.0268	\$168	\$957	\$207	\$750
COURT HOUSE L/R	0580	\$3,139	\$499	\$2,640	\$626,910	0.0629	0.0629	\$394	\$2,246	\$486	\$1,760
CUM COURT HOUSE	0590	\$165	\$26	\$139	\$626,910	0.0033	0.0033	\$21	\$118	\$25	\$93
CONV & VIS BUR.	0616	\$0	\$0	\$0	\$626,910	0.0000	0.0000	\$0	\$0	\$0	\$0
HIGHWAY	0702	\$0	\$0	\$0	\$626,910	0.0000	0.0000	\$0	\$0	\$0	\$0
LR & S	0706	\$0	\$0	\$0	\$626,910	0.0000	0.0000	\$0	\$0	\$0	\$0
CUM BRIDGE	0790	\$499	\$79	\$420	\$626,910	0.0100	0.0100	\$63	\$357	\$77	\$280
HEALTH	0801	\$1,447	\$230	\$1,217	\$626,910	0.0290	0.0290	\$182	\$1,035	\$223	\$812
MENTAL HEALTH	0823	\$524	\$83	\$441	\$626,910	0.0105	0.0105	\$66	\$375	\$81	\$294
RETARDATION CLI	0824	\$524	\$83	\$441	\$626,910	0.0105	0.0105	\$66	\$375	\$81	\$294
EMS - FIRE	1101	\$704	\$112	\$592	\$626,910	0.0141	0.0141	\$88	\$504	\$109	\$395
CEMETERY	2120	\$25	\$4	\$21	\$626,910	0.0005	0.0005	\$3	\$18	\$4	\$14
CCD	2391	\$923	\$147	\$776	\$626,910	0.0185	0.0185	\$116	\$660	\$143	\$517
		\$28,034	\$4,457	\$23,577		0.5617	0.5617	\$3,521	\$20,056	\$4,333	\$15,723
0001 FINLEY TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0142	0.0142	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0045	0.0045	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0187	0.0187	\$0	\$0	\$0	\$0
0001F FINLEY TOWNSHIP Fire											

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FIRE	1111	\$0	\$0	\$0	\$0	0.0209	0.0209	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0209	0.0209	\$0	\$0	\$0	\$0
0002 JENNINGS TOWNSHIP											
GENERAL	0101	\$139	\$0	\$139	\$27,570	0.0268	0.0268	\$7	\$132	\$0	\$132
TWP ASSISTANCE	0840	\$159	\$0	\$159	\$27,570	0.0307	0.0307	\$8	\$151	\$0	\$151
		\$298	\$0	\$298		0.0575	0.0575	\$15	\$283	\$0	\$283
0002F JENNINGS TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0420	0.0420	\$0	\$0	\$0	\$0
CUM FIRE(TWP)	1190	\$0	\$0	\$0	\$0	0.0167	0.0167	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0587	0.0587	\$0	\$0	\$0	\$0
0003 JOHNSON TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0103	0.0103	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0148	0.0148	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0251	0.0251	\$0	\$0	\$0	\$0
0003F JOHNSON TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0508	0.0508	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0508	0.0508	\$0	\$0	\$0	\$0
0004 LEXINGTON TOWNSHIP											
RAINY DAY	0061	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$50	\$0	\$50	\$0	0.0173	0.0173	\$0	\$50	\$0	\$50
TWP ASSISTANCE	0840	\$21	\$0	\$21	\$0	0.0073	0.0073	\$0	\$21	\$0	\$21
		\$71	\$0	\$71		0.0246	0.0246	\$0	\$71	\$0	\$71
0004F LEXINGTON TOWNSHIP Fire											
FIRE	1111	\$0	\$0	\$0	\$0	0.0173	0.0173	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0173	0.0173	\$0	\$0	\$0	\$0

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0005 VIENNA TOWNSHIP											
GENERAL	0101	\$379	\$0	\$379	\$599,340	0.0077	0.0077	\$46	\$333	\$0	\$333
TWP ASSISTANCE	0840	\$473	\$0	\$473	\$599,340	0.0096	0.0096	\$58	\$415	\$0	\$415
		\$852	\$0	\$852		0.0173	0.0173	\$104	\$748	\$0	\$748
0005F VIENNA TOWNSHIP Fire											
FIRE	1111	\$282	\$152	\$130	\$15,290	0.0300	0.0300	\$5	\$125	\$0	\$125
		\$282	\$152	\$130		0.0300	0.0300	\$5	\$125	\$0	\$125
0435 SCOTTSBURG CIVIL CITY											
RAINY DAY	0061	\$0	\$0	\$0	\$584,050	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$9,321	\$0	\$9,321	\$584,050	0.5595	0.5595	\$3,268	\$6,053	\$0	\$6,053
POLICE PENSION	0342	\$0	\$0	\$0	\$584,050	0.0000	0.0000	\$0	\$0	\$0	\$0
LR &S	0706	\$0	\$0	\$0	\$584,050	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$337	\$0	\$337	\$584,050	0.0202	0.0202	\$118	\$219	\$0	\$219
CUM FIRE SPEC	1191	\$0	\$0	\$0	\$584,050	0.0000	0.0000	\$0	\$0	\$0	\$0
PARK & REC	1301	\$1,398	\$0	\$1,398	\$584,050	0.0839	0.0839	\$490	\$908	\$0	\$908
CCI	2379	\$0	\$0	\$0	\$584,050	0.0000	0.0000	\$0	\$0	\$0	\$0
CCD	2391	\$643	\$0	\$643	\$584,050	0.0386	0.0386	\$225	\$418	\$0	\$418
		\$11,699	\$0	\$11,699		0.7022	0.7022	\$4,101	\$7,598	\$0	\$7,598
0868 AUSTIN CIVIL TOWN											
GENERAL	0101	\$1,906	\$0	\$1,906	\$27,570	0.5321	0.5321	\$147	\$1,759	\$0	\$1,759
POLICE PENSION	0342	\$197	\$0	\$197	\$27,570	0.0551	0.0551	\$15	\$182	\$0	\$182
LR &S	0706	\$0	\$0	\$0	\$27,570	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$103	\$0	\$103	\$27,570	0.0287	0.0287	\$8	\$95	\$0	\$95

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PARK & REC	1301	\$0	\$0	\$0	\$27,570	0.0000	0.0000	\$0	\$0	\$0	\$0
CCD	2391	\$122	\$0	\$122	\$27,570	0.0340	0.0340	\$9	\$113	\$0	\$113
SANITATION	6401	\$138	\$0	\$138	\$27,570	0.0384	0.0384	\$11	\$127	\$0	\$127
		\$2,466	\$0	\$2,466		0.6883	0.6883	\$190	\$2,276	\$0	\$2,276
7230 SCOTT COUNTY DISTRICT NO. 1 SCHOOL CORPO											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$27,570	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$27,570	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$3,302	\$0	\$3,302	\$27,570	0.7597	0.7597	\$209	\$3,093	\$1,161	\$1,932
SCH PENSION DEB	0186	\$252	\$0	\$252	\$27,570	0.0580	0.0580	\$16	\$236	\$89	\$147
SCHOOL CPF	1214	\$2,188	\$0	\$2,188	\$27,570	0.5034	0.5034	\$139	\$2,049	\$769	\$1,280
TRANSPORTATION	6301	\$648	\$0	\$648	\$27,570	0.1491	0.1491	\$41	\$607	\$228	\$379
BUS REPLACEMENT	6302	\$519	\$0	\$519	\$27,570	0.1194	0.1194	\$33	\$486	\$182	\$304
		\$6,909	\$0	\$6,909		1.5896	1.5896	\$438	\$6,471	\$2,429	\$4,042
7255 SCOTT COUNTY DISTRICT NO. 2 SCHOOL CORPO											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$599,340	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$599,340	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$16,955	\$2,844	\$14,111	\$599,340	0.3398	0.3398	\$2,037	\$12,074	\$5,189	\$6,885
SCH PENSION DEB	0186	\$4,471	\$750	\$3,721	\$599,340	0.0896	0.0896	\$537	\$3,184	\$1,368	\$1,816
SCHOOL CPF	1214	\$15,253	\$2,558	\$12,695	\$599,340	0.3057	0.3057	\$1,832	\$10,863	\$4,668	\$6,195
TRANSPORTATION	6301	\$11,671	\$1,958	\$9,713	\$599,340	0.2339	0.2339	\$1,402	\$8,311	\$3,572	\$4,739
BUS REPLACEMENT	6302	\$1,188	\$199	\$989	\$599,340	0.0238	0.0238	\$143	\$846	\$364	\$482
		\$49,538	\$8,309	\$41,229		0.9928	0.9928	\$5,951	\$35,278	\$15,161	\$20,117
0207 SCOTT COUNTY PUBLIC LIBRARY											

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<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>
GENERAL	0101	\$2,447	\$376	\$2,071	\$626,910	0.0598	0.0598	\$375	\$1,696	\$0	\$1,696
		\$2,447	\$376	\$2,071		0.0598	0.0598	\$375	\$1,696	\$0	\$1,696
1006 SOUTHEASTERN INDIANA SOLID WASTE MANAGEM											
SP SOL WASTE MA	8210	\$0	\$0	\$0	\$626,910	0.0129	0.0129	\$81	\$0	\$0	\$0
		\$0	\$0	\$0		0.0129	0.0129	\$81	\$0	\$0	\$0
0035 STUCKER FORK CONSERVANCY DISTRICT											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0143	0.0143	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0143	0.0143	\$0	\$0	\$0	\$0
0071 SCOTTSBURG REDEVELOPMENT COMMISSION											
TIR	8403	\$0	\$0	\$0	\$584,050	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0000	0.0000	\$0	\$0	\$0	\$0
0114 SCOTT COUNTY REDEVELOPMENT COMMISSION											
TIR	8403	\$0	\$0	\$0	\$15,290	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0000	0.0000	\$0	\$0	\$0	\$0
0115 AUSTIN REDEVELOPMENT COMMISSION											
TIR	8403	\$0	\$0	\$0	\$27,570	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0000	0.0000	\$0	\$0	\$0	\$0
County Totals:									\$21,923	\$52,679	