

\*\*\*\*PLEASE NOTE\*\*\*\*

As required by IC 6-3.6-9-5, by August 2 the Budget Agency shall provide to the county auditor an estimate of the amount of Local Option Income Taxes that will be distributed to the county in the following calendar year. The following documents complete the August requirements contained in the aforementioned statutes. Under these statutes, before October 1 of each calendar year, the Budget Agency shall certify to the county auditor an updated certification. The October certifications may be further revised if a county changes a rate after that date.

The State Budget Agency has prepared the distribution amounts presented here based on the best information available regarding local income tax rates at this time. Under IC 6-3.6-3-3, local income tax rates may be changed any time before November 1 of a year. As a result, counties have not yet certified the local income tax rates that will be in effect on January 1, 2018. Any rate changes that occurred or were communicated to the State Budget Agency after July 31, 2017 will alter the amounts presented here.

Local officials can assist the State Budget Agency in finalizing the estimate of CY 2018 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that will take effect or are anticipated to take effect.

Please note that SEA 544 - 2013 requires that ordinances adopting rate changes be submitted to the State electronically in a format prescribed by the State Budget Agency. Gateway is the prescribed method for submitting rate change ordinances to the State.

Communications with the State Budget Agency regarding local income taxes should be directed to SBA-Tax&Revenue Division at (317) 232-5610 or [JWeinmann@sba.in.gov](mailto:JWeinmann@sba.in.gov).

**Local Income Tax Distribution Amounts  
Estimated CY 2018 Certified Distributions  
Certified August 2, 2017**

County Name	Expenditure:					Total
	Certified Shares (IC 6-3.6-6-10)	Public Safety (IC 6-3.6-6-8)	Economic Development (IC 6-3.6-6-9)	Property Tax Relief (IC 6-3.6-5)	Special Purpose (IC 6-3.6-7 <sup>1</sup> )	
Adams	\$4,156,034	\$1,731,681	\$2,897,527	\$2,629,914	\$0	\$11,415,156
Allen	\$44,221,811	\$9,172,746	\$49,345,356	\$33,746,534	\$0	\$136,486,447
Bartholomew	\$22,618,444	\$0	\$5,675,878	\$0	\$0	\$28,294,322
Benton	\$1,631,856	\$407,964	\$412,210	\$473,918	\$0	\$2,925,948
Blackford	\$2,081,276	\$520,319	\$527,393	\$0	\$0	\$3,128,988
Boone	\$30,143,432	\$15,071,716	\$0	\$0	\$0	\$45,215,148
Brown	\$4,859,709	\$797,510	\$800,908	\$1,595,021	\$0	\$8,053,148
Carroll	\$5,587,024	\$0	\$620,245	\$825,323	\$0	\$7,032,592
Cass	\$6,891,493	\$1,722,873	\$1,732,339	\$6,891,493	\$0	\$17,238,198
Clark	\$25,587,668	\$6,396,917	\$6,604,188	\$13,001,105	\$0	\$51,589,878
Clay	\$4,791,031	\$1,197,758	\$0	\$3,593,273	\$1,197,758	\$10,779,820
Clinton	\$6,044,845	\$1,511,211	\$1,540,024	\$3,022,422	\$0	\$12,118,502
Crawford	\$1,226,822	\$0	\$410,537	\$0	\$0	\$1,637,359
Daviess	\$6,289,223	\$0	\$1,582,160	\$1,582,160	\$1,572,306	\$11,025,849
Dearborn	\$7,595,354	\$0	\$0	\$0	\$0	\$7,595,354
Decatur	\$5,655,456	\$0	\$1,421,762	\$454,964	\$0	\$7,532,182
DeKalb	\$9,557,610	\$2,389,403	\$2,523,599	\$4,778,805	\$0	\$19,249,417
Delaware	\$12,306,303	\$5,127,626	\$8,231,756	\$5,144,848	\$0	\$30,810,533
Dubois	\$8,336,983	\$0	\$5,578,388	\$0	\$0	\$13,915,371
Elkhart	\$50,625,146	\$12,656,286	\$13,516,759	\$12,656,286	\$12,656,286	\$102,110,763
Fayette	\$3,605,502	\$0	\$0	\$4,040,582	\$906,417	\$8,552,501
Floyd	\$17,807,035	\$0	\$7,200,833	\$2,400,278	\$0	\$27,408,146
Fountain	\$3,073,516	\$768,379	\$621,886	\$309,147	\$1,690,434	\$6,463,362
Franklin	\$5,296,535	\$1,324,134	\$1,335,442	\$0	\$0	\$7,956,111
Fulton	\$3,923,216	\$980,804	\$786,433	\$1,885,202	\$0	\$7,575,655
Gibson	\$1,488,588	\$0	\$4,097,260	\$0	\$0	\$5,585,848
Grant	\$11,048,843	\$0	\$2,443,740	\$11,048,843	\$333,237	\$24,874,663
Greene	\$5,792,682	\$0	\$1,424,534	\$0	\$0	\$7,217,216
Hamilton	\$153,450,145	\$0	\$0	\$0	\$0	\$153,450,145
Hancock	\$20,695,090	\$4,139,018	\$2,061,842	\$5,173,772	\$3,092,763	\$35,162,485
Harrison	\$6,446,256	\$0	\$2,186,764	\$0	\$0	\$8,633,020
Hendricks	\$45,579,072	\$4,557,907	\$11,447,983	\$6,836,861	\$0	\$68,421,823
Henry	\$8,474,958	\$2,118,740	\$0	\$2,127,295	\$0	\$12,720,993
Howard	\$12,269,297	\$0	\$3,518,542	\$8,763,784	\$4,381,892	\$28,933,515
Huntington	\$7,673,666	\$1,918,416	\$1,927,173	\$1,918,416	\$0	\$13,437,671
Jackson	\$9,266,368	\$2,316,592	\$2,324,938	\$4,641,530	\$926,637	\$19,476,065
Jasper	\$9,756,230	\$1,788,165	\$1,801,263	\$6,079,762	\$1,072,899	\$20,498,319
Jay	\$4,634,588	\$662,084	\$838,654	\$1,990,672	\$0	\$8,125,998
Jefferson	\$0	\$0	\$2,408,656	\$0	\$0	\$2,408,656
Jennings	\$4,740,378	\$4,740,378	\$1,192,477	\$1,185,095	\$0	\$11,858,328
Johnson	\$41,930,020	\$0	\$0	\$0	\$0	\$41,930,020
Knox	\$4,387,909	\$0	\$3,115,250	\$0	\$0	\$7,503,159
Kosciusko	\$14,352,649	\$0	\$6,401,617	\$0	\$0	\$20,754,266
LaGrange	\$7,976,456	\$1,994,114	\$2,056,928	\$1,234,157	\$0	\$13,261,655
Lake	\$0	\$27,069,071	\$28,602,053	\$108,276,283	\$0	\$163,947,407
LaPorte	\$11,665,506	\$0	\$10,602,188	\$0	\$0	\$22,267,694

**Local Income Tax Distribution Amounts  
Estimated CY 2018 Certified Distributions  
Certified August 2, 2017**

County Name	Expenditure:					Total
	Certified Shares (IC 6-3.6-6-10)	Public Safety (IC 6-3.6-6-8)	Economic Development (IC 6-3.6-6-9)	Property Tax Relief (IC 6-3.6-5)	Special Purpose (IC 6-3.6-7 <sup>1</sup> )	
Lawrence	\$8,500,434	\$2,125,109	\$0	\$4,250,217	\$0	\$14,875,760
Madison	\$22,863,596	\$5,715,899	\$0	\$11,431,798	\$0	\$40,011,293
Marion	\$263,434,667	\$108,027,010	\$54,013,505	\$10,953,939	\$0	\$436,429,121
Marshall	\$9,967,882	\$0	\$0	\$0	\$2,491,970	\$12,459,852
Martin	\$1,577,067	\$492,833	\$397,421	\$492,833	\$0	\$2,960,154
Miami	\$3,308,587	\$1,427,099	\$2,288,176	\$6,053,665	\$1,427,099	\$14,504,626
Monroe	\$29,769,608	\$7,848,979	\$0	\$1,626,308	\$2,982,612	\$42,227,507
Montgomery	\$7,427,250	\$0	\$0	\$8,173,021	\$0	\$15,600,271
Morgan	\$19,885,961	\$3,920,734	\$3,148,399	\$15,717,372	\$0	\$42,672,466
Newton	\$2,970,924	\$0	\$0	\$0	\$0	\$2,970,924
Noble	\$9,175,379	\$2,293,845	\$2,301,292	\$2,301,292	\$0	\$16,071,808
Ohio	\$1,205,254	\$301,314	\$0	\$0	\$0	\$1,506,568
Orange	\$3,200,620	\$0	\$804,499	\$0	\$0	\$4,005,119
Owen	\$4,543,362	\$0	\$1,364,533	\$0	\$0	\$5,907,895
Parke	\$4,379,405	\$663,546	\$669,769	\$1,333,315	\$0	\$7,046,035
Perry	\$1,643,034	\$864,027	\$1,781,090	\$298,751	\$1,781,090	\$6,367,992
Pike	\$0	\$624,692	\$1,261,191	\$0	\$0	\$1,885,883
Porter	\$0	\$0	\$25,112,518	\$0	\$0	\$25,112,518
Posey	\$2,991,484	\$1,684,394	\$3,527,038	\$377,304	\$0	\$8,580,220
Pulaski	\$3,327,224	\$594,147	\$596,214	\$2,805,862	\$712,976	\$8,036,423
Putnam	\$6,906,532	\$1,726,633	\$1,736,421	\$1,736,421	\$0	\$12,106,007
Randolph	\$4,684,324	\$1,171,081	\$1,200,382	\$2,342,162	\$1,200,382	\$10,598,331
Ripley	\$6,287,678	\$0	\$1,583,854	\$823,604	\$0	\$8,695,136
Rush	\$3,267,026	\$522,724	\$822,677	\$296,164	\$1,960,216	\$6,868,807
St. Joseph	\$31,947,819	\$15,986,699	\$26,754,547	\$38,393,656	\$0	\$113,082,721
Scott	\$4,015,527	\$0	\$0	\$646,511	\$1,003,882	\$5,665,920
Shelby	\$9,681,776	\$2,420,444	\$2,431,537	\$0	\$0	\$14,533,757
Spencer	\$1,222,790	\$0	\$2,386,250	\$182,178	\$0	\$3,791,218
Starke	\$1,911,262	\$0	\$1,911,079	\$229,330	\$2,484,403	\$6,536,074
Steuben	\$7,554,110	\$1,888,527	\$1,988,522	\$2,206,691	\$0	\$13,637,850
Sullivan	\$0	\$0	\$2,268,355	\$0	\$0	\$2,268,355
Switzerland	\$1,556,987	\$0	\$0	\$0	\$0	\$1,556,987
Tippecanoe	\$22,098,082	\$0	\$15,939,535	\$5,609,917	\$0	\$43,647,534
Tipton	\$5,348,908	\$464,811	\$1,348,480	\$715,095	\$1,430,189	\$9,307,483
Union	\$1,281,438	\$320,360	\$324,068	\$0	\$320,360	\$2,246,226
Vanderburgh	\$37,995,889	\$0	\$0	\$4,058,222	\$0	\$42,054,111
Vermillion	\$0	\$0	\$612,077	\$0	\$0	\$612,077
Vigo	\$14,731,617	\$0	\$10,099,821	\$0	\$0	\$24,831,438
Wabash	\$9,525,678	\$1,701,014	\$1,748,807	\$6,804,056	\$0	\$19,779,555
Warren	\$2,309,082	\$444,054	\$455,656	\$571,638	\$0	\$3,780,430
Warrick	\$0	\$0	\$9,864,742	\$0	\$0	\$9,864,742
Washington	\$4,680,065	\$1,170,016	\$1,199,016	\$2,340,032	\$0	\$9,389,129
Wayne	\$11,750,654	\$0	\$3,020,976	\$0	\$2,937,664	\$17,709,294
Wells	\$8,499,074	\$303,538	\$1,521,945	\$2,431,710	\$0	\$12,756,267
White	\$5,148,054	\$0	\$1,292,239	\$361,827	\$0	\$6,802,120
Whitley	\$7,956,143	\$1,989,036	\$1,597,190	\$262,738	\$0	\$11,805,107
<b>Total</b>	<b>\$1,286,074,278</b>	<b>\$279,774,377</b>	<b>\$391,191,306</b>	<b>\$394,135,374</b>	<b>\$48,563,472</b>	<b>\$2,399,738,807</b>

Note One: Citations for the Special Purpose Certified Distributions: IC 6-3.6-7-7, IC 6-3.6-7-8, IC 6-3.6-7-9, IC 6-3.6-7-10, IC 6-3.6-7-11, IC 6-3.6-7-12, IC 6-3.6-7-13, IC 6-3.6-7-14, IC 6-3.6-7-15, IC 6-3.6-7-16, IC 6-3.6-7-17, IC 6-3.6-7-18, IC 6-3.6-7-19, IC 6-3.6-7-20, IC 6-3.6-7-21, IC 6-3.6-7-22, IC 6-3.6-7-23, IC 6-3.6-7-24, IC 6-3.6-7-25, IC 6-3.6-7-26

**Local Income Tax Rates**  
**Estimated CY 2018 Certified Distributions**  
**Certified August 2, 2017**

County Name	Expenditure:					Total
	Expenditure: Certified Shares (IC 6-3.6-6-10)	Expenditure: Public Safety (IC 6-3.6-6-8)	Expenditure: Economic Development (IC 6-3.6-6-9)	Property Tax Relief (IC 6-3.6-5)	Special Purpose (IC 6-3.6-7 <sup>1</sup> )	
Adams	0.6000%	0.2500%	0.4000%	0.3740%	0.0000%	1.6240%
Allen	0.4821%	0.1000%	0.5300%	0.3679%	0.0000%	1.4800%
Bartholomew	1.0000%	0.0000%	0.2500%	0.0000%	0.0000%	1.2500%
Benton	1.0000%	0.2500%	0.2500%	0.2900%	0.0000%	1.7900%
Blackford	1.0000%	0.2500%	0.2500%	0.0000%	0.0000%	1.5000%
Boone	1.0000%	0.5000%	0.0000%	0.0000%	0.0000%	1.5000%
Brown	1.5234%	0.2500%	0.2500%	0.5000%	0.0000%	2.5234%
Carroll	1.3539%	0.0000%	0.1500%	0.2000%	0.0000%	1.7039%
Cass	1.0000%	0.2500%	0.2500%	1.0000%	0.0000%	2.5000%
Clark	1.0000%	0.2500%	0.2500%	0.5000%	0.0000%	2.0000%
Clay	1.0000%	0.2500%	0.0000%	0.7500%	0.2500%	2.2500%
Clinton	1.0000%	0.2500%	0.2500%	0.5000%	0.0000%	2.0000%
Crawford	0.7500%	0.0000%	0.2500%	0.0000%	0.0000%	1.0000%
Daviess	1.0000%	0.0000%	0.2500%	0.2500%	0.2500%	1.7500%
Dearborn	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6000%
Decatur	1.0000%	0.0000%	0.2500%	0.0800%	0.0000%	1.3300%
DeKalb	1.0000%	0.2500%	0.2500%	0.5000%	0.0000%	2.0000%
Delaware	0.6000%	0.2500%	0.4000%	0.2500%	0.0000%	1.5000%
Dubois	0.6000%	0.0000%	0.4000%	0.0000%	0.0000%	1.0000%
Elkhart	1.0000%	0.2500%	0.2500%	0.2500%	0.2500%	2.0000%
Fayette	1.0000%	0.0000%	0.0000%	1.1200%	0.2500%	2.3700%
Floyd	0.7500%	0.0000%	0.3000%	0.1000%	0.0000%	1.1500%
Fountain	1.0000%	0.2500%	0.2000%	0.1000%	0.5500%	2.1000%
Franklin	1.0000%	0.2500%	0.2500%	0.0000%	0.0000%	1.5000%
Fulton	1.0000%	0.2500%	0.2000%	0.4800%	0.0000%	1.9300%
Gibson	0.2000%	0.0000%	0.5000%	0.0000%	0.0000%	0.7000%
Grant	1.0000%	0.0000%	0.2200%	1.0000%	0.0300%	2.2500%
Greene	1.0000%	0.0000%	0.2500%	0.0000%	0.0000%	1.2500%
Hamilton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Hancock	1.0000%	0.2000%	0.1000%	0.2500%	0.1500%	1.7000%
Harrison	0.7500%	0.0000%	0.2500%	0.0000%	0.0000%	1.0000%
Hendricks	1.0000%	0.1000%	0.2500%	0.1500%	0.0000%	1.5000%
Henry	1.0000%	0.2500%	0.0000%	0.2500%	0.0000%	1.5000%
Howard	0.7000%	0.0000%	0.2000%	0.5000%	0.2500%	1.6500%
Huntington	1.0000%	0.2500%	0.2500%	0.2500%	0.0000%	1.7500%
Jackson	1.0000%	0.2500%	0.2500%	0.5000%	0.1000%	2.1000%
Jasper	1.3640%	0.2500%	0.2500%	0.8500%	0.1500%	2.8640%
Jay	1.4000%	0.2000%	0.2500%	0.6000%	0.0000%	2.4500%
Jefferson	0.0000%	0.0000%	0.3500%	0.0000%	0.0000%	0.3500%
Jennings	1.0000%	1.0000%	0.2500%	0.2500%	0.0000%	2.5000%
Johnson	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Knox	0.6000%	0.0000%	0.4000%	0.0000%	0.0000%	1.0000%
Kosciusko	0.7000%	0.0000%	0.3000%	0.0000%	0.0000%	1.0000%
Lagrange	1.0000%	0.2500%	0.2500%	0.1500%	0.0000%	1.6500%
Lake	0.0000%	0.2500%	0.2500%	1.0000%	0.0000%	1.5000%
Laporte	0.5000%	0.0000%	0.4500%	0.0000%	0.0000%	0.9500%

**Local Income Tax Rates**  
**Estimated CY 2018 Certified Distributions**  
**Certified August 2, 2017**

County Name	Expenditure:					Total
	Certified Shares (IC 6-3.6-6-10)	Public Safety (IC 6-3.6-6-8)	Economic Development (IC 6-3.6-6-9)	Property Tax Relief (IC 6-3.6-5)	Special Purpose (IC 6-3.6-7 <sup>1</sup> )	
Lawrence	1.0000%	0.2500%	0.0000%	0.5000%	0.0000%	1.7500%
Madison	1.0000%	0.2500%	0.0000%	0.5000%	0.0000%	1.7500%
Marion	1.2193%	0.5000%	0.2500%	0.0507%	0.0000%	2.0200%
Marshall	1.0000%	0.0000%	0.0000%	0.0000%	0.2500%	1.2500%
Martin	0.8000%	0.2500%	0.2000%	0.2500%	0.0000%	1.5000%
Miami	0.5796%	0.2500%	0.4000%	1.0604%	0.2500%	2.5400%
Monroe	0.9482%	0.2500%	0.0000%	0.0518%	0.0950%	1.3450%
Montgomery	1.0000%	0.0000%	0.0000%	1.1000%	0.0000%	2.1000%
Morgan	1.2680%	0.2500%	0.2000%	1.0020%	0.0000%	2.7200%
Newton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Noble	1.0000%	0.2500%	0.2500%	0.2500%	0.0000%	1.7500%
Ohio	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%	1.2500%
Orange	1.0000%	0.0000%	0.2500%	0.0000%	0.0000%	1.2500%
Owen	1.0000%	0.0000%	0.3000%	0.0000%	0.0000%	1.3000%
Parke	1.6500%	0.2500%	0.2500%	0.5000%	0.0000%	2.6500%
Perry	0.4754%	0.2500%	0.5000%	0.0846%	0.5000%	1.8100%
Pike	0.0000%	0.2500%	0.5000%	0.0000%	0.0000%	0.7500%
Porter	0.0000%	0.0000%	0.5000%	0.0000%	0.0000%	0.5000%
Posey	0.4440%	0.2500%	0.5000%	0.0560%	0.0000%	1.2500%
Pulaski	1.4000%	0.2500%	0.2500%	1.1800%	0.3000%	3.3800%
Putnam	1.0000%	0.2500%	0.2500%	0.2500%	0.0000%	1.7500%
Randolph	1.0000%	0.2500%	0.2500%	0.5000%	0.2500%	2.2500%
Ripley	1.0000%	0.0000%	0.2500%	0.1300%	0.0000%	1.3800%
Rush	1.0000%	0.1600%	0.2500%	0.0900%	0.6000%	2.1000%
Scott	1.0000%	0.0000%	0.0000%	0.1600%	0.2500%	1.4100%
Shelby	1.0000%	0.2500%	0.2500%	0.0000%	0.0000%	1.5000%
Spencer	0.2611%	0.0000%	0.5000%	0.0389%	0.0000%	0.8000%
St. Joseph	0.4996%	0.2500%	0.4000%	0.6004%	0.0000%	1.7500%
Starke	0.5000%	0.0000%	0.5000%	0.0600%	0.6500%	1.7100%
Steuben	1.0000%	0.2500%	0.2500%	0.2900%	0.0000%	1.7900%
Sullivan	0.0000%	0.0000%	0.6000%	0.0000%	0.0000%	0.6000%
Switzerland	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Tippecanoe	0.5589%	0.0000%	0.4000%	0.1411%	0.0000%	1.1000%
Tipton	1.4960%	0.1300%	0.3740%	0.2000%	0.4000%	2.6000%
Union	1.0000%	0.2500%	0.2500%	0.0000%	0.2500%	1.7500%
Vanderburgh	0.9035%	0.0000%	0.0000%	0.0965%	0.0000%	1.0000%
Vermillion	0.0000%	0.0000%	0.2000%	0.0000%	0.0000%	0.2000%
Vigo	0.7500%	0.0000%	0.5000%	0.0000%	0.0000%	1.2500%
Wabash	1.4000%	0.2500%	0.2500%	1.0000%	0.0000%	2.9000%
Warren	1.3000%	0.2500%	0.2500%	0.3200%	0.0000%	2.1200%
Warrick	0.0000%	0.0000%	0.5000%	0.0000%	0.0000%	0.5000%
Washington	1.0000%	0.2500%	0.2500%	0.5000%	0.0000%	2.0000%
Wayne	1.0000%	0.0000%	0.2500%	0.0000%	0.2500%	1.5000%
Wells	1.4000%	0.0500%	0.2500%	0.4000%	0.0000%	2.1000%
White	1.0000%	0.0000%	0.2500%	0.0700%	0.0000%	1.3200%
Whitley	1.0000%	0.2500%	0.2000%	0.0329%	0.0000%	1.4829%

Note One: Citations for the Special Purpose Certified Distributions: IC 6-3.6-7-7, IC 6-3.6-7-8, IC 6-3.6-7-9, IC 6-3.6-7-10, IC 6-3.6-7-11, IC 6-3.6-7-12, IC 6-3.6-7-13, IC 6-3.6-7-14, IC 6-3.6-7-15, IC 6-3.6-7-16, IC 6-3.6-7-17, IC 6-3.6-7-18, IC 6-3.6-7-19, IC 6-3.6-7-20, IC 6-3.6-7-21, IC 6-3.6-7-22, IC 6-3.6-7-23, IC 6-3.6-7-24, IC 6-3.6-7-25, IC 6-3.6-7-26