Distribution of
Build Indiana Fund
and
Lottery and Gaming Revenues

Fiscal Year Ending
June 30, 2009

Prepared by the
Indiana State Budget Agency

Table of Contents
Distribution of Build Indiana Fund
and
Lottery and Gaming Revenues

Narrative:

Overview 2

Historical Expenditure Detail 6

Distribution Tables:

Figure 1: Sources and Uses: Build Indiana Fund FY 2009 13

Figure 2a: Disposition of Lottery and Gaming Revenues: FY 2009..... 14

Figure 2b: Disposition of Lottery and Gaming Revenues: Cumulative 15

Figure 3: Flowchart of Riverboat Admissions Tax Distribution..... 17

Figure 4: Flowchart of Riverboat Wagering Tax Distribution 18

Figure 5: Flowchart of Orange County Casino Tax Distribution..... 19

Figure 6: Flowchart of Slot Machine Wagering Tax from Racetracks 20

Figure 7: Flowchart of Distribution of 15% AGR to Horse Racing Industry 21

Table 1: Distribution of Build Indiana Fund by Expenditure Category:
FY 2009 and Cumulative FY 1989 through FY 2009 22

Table 2: Distribution of Build Indiana Fund:
FY 2009 and Cumulative FY 1989 through FY 2009 23

Table 3: Distribution of Admissions and Wagering Tax:
FY 2009 and Cumulative FY 1996 through FY 2009 43

Table 4: Distribution of Riverboat Admissions Tax to Local and State Units:
FY 2009 and Cumulative FY 1996 through FY 2009 44

Table 5: Distribution of Riverboat Wagering Tax to Local Units:
FY 2009 and Cumulative FY 1996 through FY 2009 45

Table 6: FY 2009 Distribution of Riverboat Wagering Tax Revenue Sharing: 46

Distribution of
Build Indiana Fund

Overview

This report presents total state distributions of lottery and gaming revenues. It also presents the distribution of Build Indiana Fund revenues by county for the fiscal year ending June 30, 2009, as well as cumulative state distributions since the General Assembly first enacted the law governing the use and distribution of lottery revenues in 1989. In 1995 the General Assembly created the Lottery and Gaming Surplus Account and State and Local Capital Projects Account within the existing Build Indiana Fund, which was established by the 1989 Lottery Act. P.L. 25-1995 required that revenues from the Hoosier Lottery (after retirement and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account. P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. P.L. 186-2002 eliminated statutory references to the Lottery and Gaming Surplus Account and the State and Local Projects Account and replaced them with references to the Build Indiana Fund.

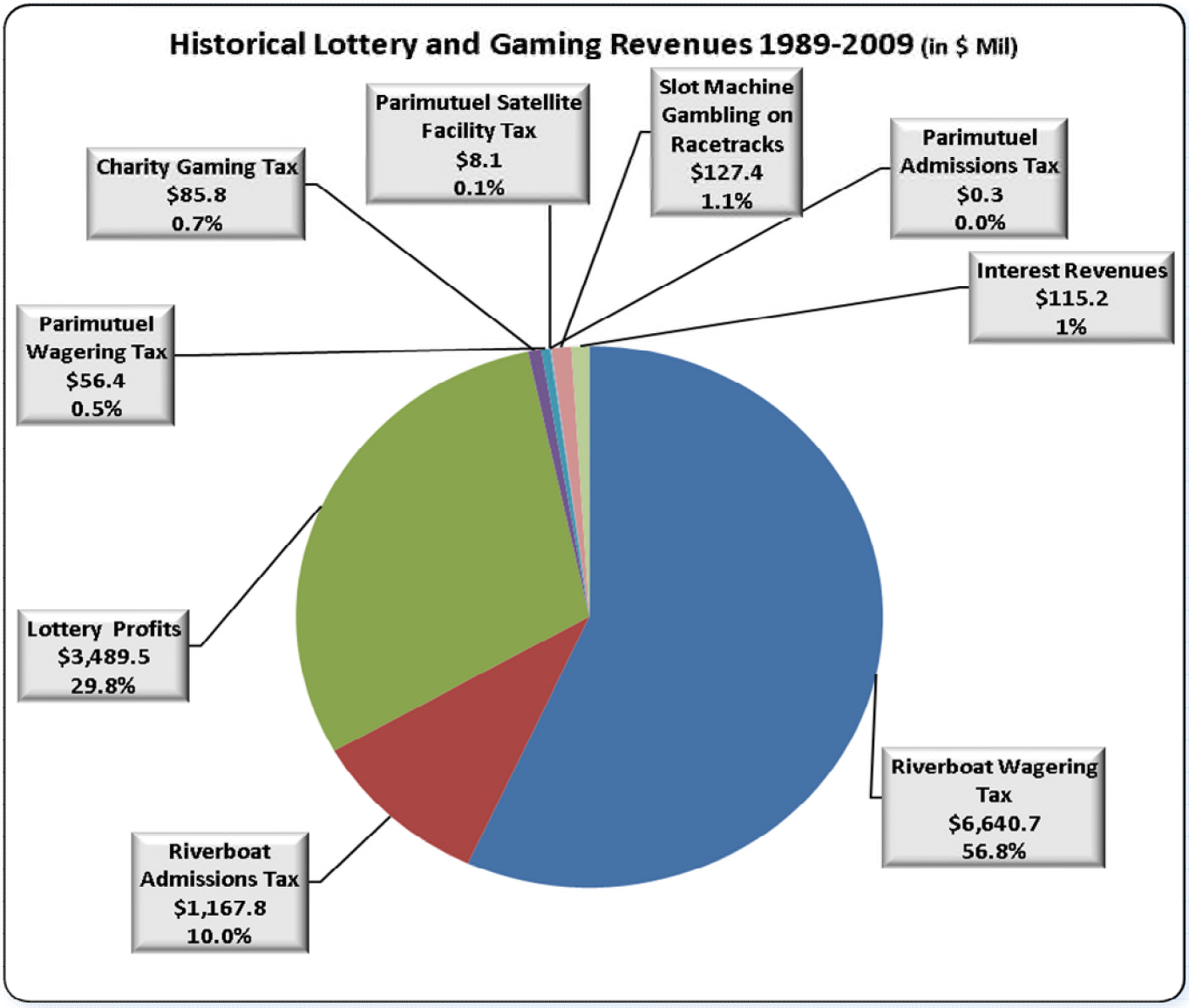
Through P.L. 186-2002 and P.L 192-2002(ss) the General Assembly made certain changes to the appropriations, transfers, and distributions of lottery and gaming revenues. P.L. 192-2002 (ss) provided that after sufficient funds are distributed to the Indiana Gaming Commission for administrative costs, $33.0 million of riverboat wagering taxes collected in a state fiscal year is set aside for revenue sharing among cities, towns and counties where riverboats are not located. The funds are distributed based on population. After the set aside for revenue sharing, 25% of the remaining riverboat wagering tax revenue up to the amounts received in FY 2002 is distributed as required by IC 4-33-13-5 to the local units in which a riverboat is operating. The remainder of the wagering tax revenue is deposited in the state General Fund.

After $60.0 million of lottery profits are transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers' Retirement Fund, the remaining lottery profits are transferred to the Build Indiana Fund. In addition, the Build Indiana Fund receives interest income, horse racing pari-mutuel wagering tax revenue (except for the first $150,000 which is transferred to the Veterinary School Research Account), and charity gaming excise tax and license fee revenue. Finally, the fund receives a statutory transfer from the riverboat wagering tax revenue remitted to the state General Fund. The transfer amount is such that the total lottery and gaming revenue deposited in the Build Indiana Fund equals $250.0 million in a fiscal year. Interest revenue deposited in the fund does not count against the $ 250.0 million cap. P.L. 186-2002 changed the definition of eligible recipients and required recipients to follow certain guidelines in order to receive state and local project grants. *Figure 1* illustrates the sources of revenue and the "hierarchy" of distributions within the Build Indiana Fund.

L&G REVENUES AVAILABLE for DISTRIBUTION to STATE and LOCAL FUNDS:

in $ mil	*Up to 2006*	*2007*	*2008*	*2009*	TOTAL
Source					
Riverboat Wagering Tax	$4,456.5	$763.9	$729.8	$690.4	$6,640.7
Riverboat Admissions Tax	$928.7	$82.9	$81.2	$75.2	$1,167.8
Lottery Profits	$2,871.2	$210.9	$224.0	$183.4	$3,489.5
Charity Gaming Tax	$65.9	$6.3	$6.2	$7.4	$85.8
Parimutuel Wagering Tax	$44.9	$4.2	$3.7	$3.6	$56.4
Parimutuel Admissions Tax	$0.3	$0.0	$0.0	$0.0	$0.3
Parimutuel Satellite Facility Tax	$6.1	$0.7	$0.6	$0.6	$8.1
Slot Machine Gambling on Racetracks	$0.0	$0.0	$5.0	$122.4	$127.4
Interest Revenues	$115.2	$0.0	$0.0	$0.0	$115.2
TOTAL					**$11,691.4**

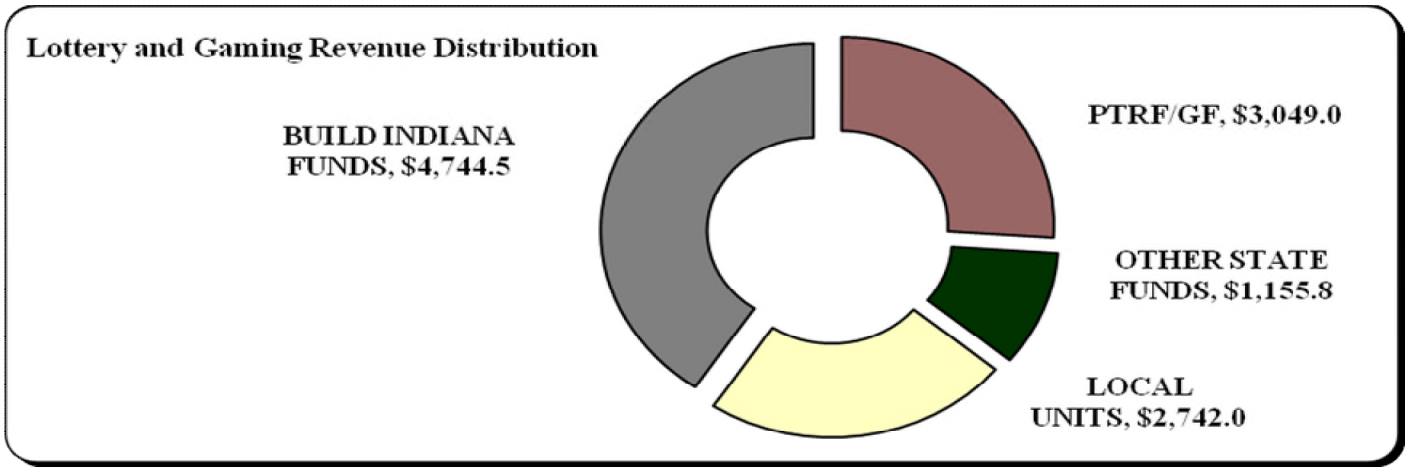
Note: This table does not include gaming license revenue.



DISTRIBUTIONS of LOTTERY & GAMING REVENUES:

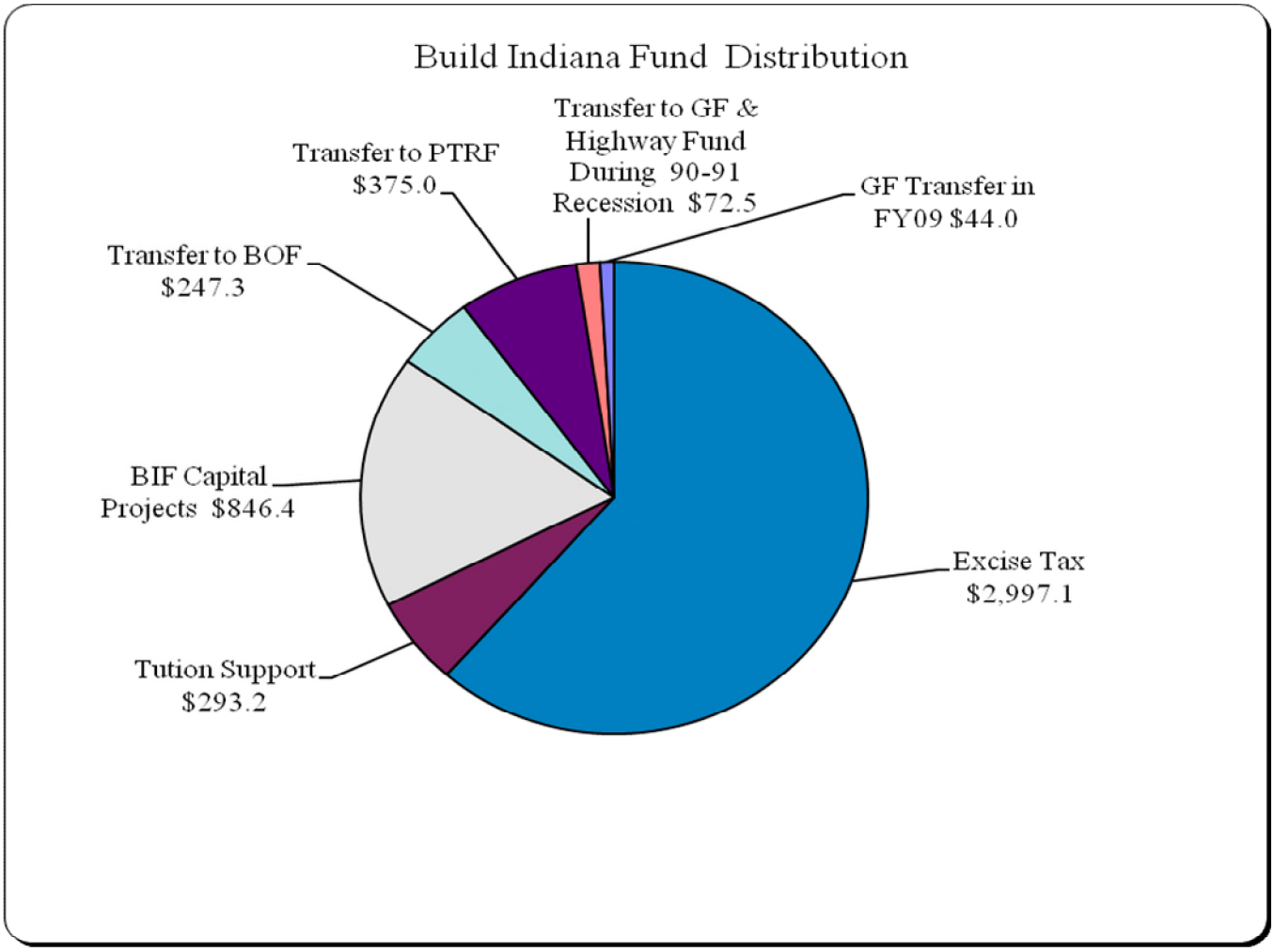
in $ mil Source	Receiving Fund	Up to 2006	2007	2008	2009	TOTAL
Lottery Profits	Build Indiana Fund	$2,070.5	$150.9	$164.0	$123.4	$2,508.8
Riverboat Wagering Tax	Build Indiana Fund	$1,729.7	$94.7	$80.4	$121.4	$2,026.3
Pari Mutuel Wagering Tax	Build Indiana Fund	$27.4	-$0.1	$1.5	$1.2	$30.0
Charity Gaming Tax	Build Indiana Fund	$51.7	$4.5	$4.0	$4.0	$64.2
BIF Fund Interest	Build Indiana Fund	$115.2	$0.0	$0.0	$0.0	$115.2
BUILD INDIANA FUND						**$4,744.5**
Riverboat Wagering Tax	Property Tax Rep Fund	$1,635.8	$486.3	$457.3	$188.6	$2,768.0
Riverboat Wagering Tax	General Fund	$33.0	$0.0	$0.0	$185.3	$218.3
Racetrack Slots Wagering Tax	General Fund	$0.0	$0.0	$0.0	$62.8	$62.8
PTRF/GF						**$3,049.0**
Lottery Profits	Teacher's Retirement Fund	$492.6	$30.0	$30.0	$30.0	$582.6
Lottery Profits	Help America Vote Fund	$1.8	$0.0	$0.0	$0.0	$1.8
Riverboat Wagering Tax	Gaming Commission Adm.	$29.7	$2.5	$3.8	$2.3	$38.3
Riverboat Wagering Tax	Admissions Tax Hold Harmless	36.8	13.3	13.6	15.1	$78.8
Pari Mutuel Wagering Tax	Horse Racing Commission Adm.	$15.7	$4.2	$2.0	$2.3	$24.2
Pari Mutuel Wagering Tax	Purdue Veterinary School	$1.8	$0.2	$0.2	$0.2	$2.3
Charity Gaming Tax	DOR/IGC Adm.	$14.2	$1.8	$2.2	$3.4	$21.6
Riverboat Admissions Tax	State Units	$279.0	$24.8	$24.1	$20.8	$348.7
Parimutuel Admissions Tax	General Fund	$0.2	$0.0	$0.0	$0.0	$0.2
Parimutuel Satellite Facility Tax	Livestock Ind Promotion Fund	$3.1	$0.3	$0.3	$0.3	$4.0
Parimutuel Satellite Facility Tax	State Fair Commission	$3.1	$0.3	$0.3	$0.3	$4.0
Racetrack Slots Wagering Tax	Property Tax Trust Fund	$0.0	$0.0	$5.0	$44.3	$49.3
OTHER STATE FUNDS						**$1,155.8**
Lottery Profits	Local Police/Fire Pension	$306.3	$30.0	$30.0	$30.0	$396.3
Riverboat Wagering Tax	Local Sharing (Non Casino Co.)	$99.0	$33.0	$33.0	$33.0	$198.0
Riverboat Wagering Tax	Local Distribution (with Casinos)	$807.1	$103.1	$110.1	$109.6	$1,130.0
Riverboat Wagering Tax	Admissions Tax Hold Harmless	$85.4	$30.9	$31.6	$35.1	$183.1
Riverboat Admissions Tax	Local Units	$649.5	$58.0	$57.1	$54.4	$819.1
Parimutuel Admissions Tax	Local Units with Horse Tracks	$0.2	$0.0	$0.0	$0.0	$0.2
County Slots Wagering Tax	Local Units with Horse Tracks	$0.0	$0.0	$0.0	$11.5	$11.5
Supplemental Slots 1% Tax	Orange County Casino Owner	$0.0	$0.0	$0.0	$3.8	$3.8
LOCAL DISTRIBUTION						**$2,742.0**
TOTAL LOTTERY AND GAMING REVENUES TO STATE & LOCAL UNITS						**$11,691.4**

Local units also receive money deposited in Build Indiana Fund through motor vehicle excise tax replacement and other local capital projects. The Build Indiana Fund also received a transfer of $135.1 million from the Property Tax Replacement Fund in FY 2003 to meet motor vehicle excise tax replacement obligations. From 1989 through June 2009 the Build Indiana Fund has received $4.880 billion in lottery and gaming revenues and transfers.



DETAIL DISTRIBUTIONS FROM BUILD INDIANA FUND:

Distributions from Build Indiana Fund for FY 2009 and cumulative since FY 1989					
in $ mil	*Up to*				
Build Indiana Fund Distributions	*2006*	*2007*	*2008*	*2009*	**TOTAL**
Fund					
Excise Tax Replacement Distribution	$2,288.5	$236.2	$236.2	$236.2	$2,997.1
Supplemental Tuition Support	$293.2				$293.2
Build Indiana Fund State & Local Projects	$827.7	$4.8	$5.9	$8.0	$846.4
Board of Finance Transfer to the General Fund	$247.3				$247.3
Property Tax Replacement Fund Transfer	$375.0				$375.0
Transfer to General Fund & Highway Fund During 90-91 Recession	$72.5				$72.5
Transfer to General Fund in FY 2009				$44.0	$44.0
TOTAL BUILD INDIANA FUND DISTRIBUTION					**$4,875.5**



The highest priority from Build Indiana Fund distribution is for motor vehicle excise tax replacement. IC 4-30-17-3.5 as amended by P.L.186-2002 requires annual transfers from the Build Indiana Fund to the Motor Vehicle Excise Tax Replacement Account in the amount of $236.2 Million for allocation to the counties based on each county's share of motor vehicle registrations. P.L. 260-1997 guarantees that if funds in the Build Indiana Fund are insufficient to make the distributions to the Motor Vehicle Excise Tax Replacement Account, the General Fund will make up the shortfall. Any surplus remaining in the Build Indiana Fund after the distributions to the Motor Vehicle Excise Tax Replacement Account may be distributed for state and local capital projects and other appropriations specified by the General Assembly.

For FY 2009, the funds remaining after the distribution for motor vehicle excise tax replacement were appropriated to the Indiana Technology Fund, Indiana Finance Authority and other local and state projects. Of the total $4.879 billion in lottery and gaming revenues and transfers received by the Build Indiana Fund since 1989, $4.875 billion has been distributed as described in this report. The balance has been committed and will be distributed on an ongoing basis in accordance with the applicable law. The other lottery and gaming revenues received by the state were deposited in state funds as illustrated above.

Figures 2a & 2b (pages 14 through 16) illustrate the disposition of lottery and gaming revenues in FY 2009 and cumulative since 1989. *Figures 3, 4, & 5* (pages 17 through 19) illustrate the riverboat admissions and wagering tax distribution plan. *Figures 6 & 7* (pages 20 & 21) illustrate the distribution of revenues from gambling games on racetracks. *Table 1* (page 22) summarizes the distribution of funds from the Build Indiana Fund for all purposes for FY 2009 and shows cumulative distributions since FY 1989. *Table 2* (pages 23 through 42) details certain FY 2009 distributions on a county-by-county basis and shows cumulative distributions since FY 1989. *Tables 3, 4, 5, & 6* (pages 43 through 46) provide the detail of state and local distributions of the riverboat admissions and wagering taxes.

Historical Expenditure Detail

1. Excise Tax Relief: The 1990 Lottery Act amendments reduced automobile excise taxes, effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax cut program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (see following note on Tuition Support). Four years later, P.L. 25-1995 reduced automobile excise tax rates by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund.

P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: $139.5 million for CY 1996, $155 million for CY 1997, $180 million for CY 1998, $206 million for CY 1999, $233 million for CY 2000, and $236.2 million for CY 2001 and each year thereafter. P.L. 186-2002 eliminated the Lottery and Gaming Surplus Account within the Build Indiana Fund and required the $236.2 million distribution for each calendar year to continue from the Build Indiana Fund.

2. Tuition Support: The 1991 Budget Act suspended the motor vehicle excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided these funds would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 2*, if a school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

3. Teachers' Retirement Fund: The 1989 Lottery Act provided for annual appropriations of Hoosier Lottery Profits to help reduce the unfunded liability in the Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996, the state deposits a portion of lottery revenue into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to address unfunded liabilities in the Teacher's Retirement Fund pre-1996 account. Because teacher pension payments are an obligation of the state and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a quarterly transfer from lottery profits to the Pension Stabilization Fund of $7.5 million, resulting in a $30.0 million transfer each fiscal year. The transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund. P.L 224- 2003 required the FY 2004 and FY 2005 appropriations to be used to reduce the employer contribution rate that school corporations would otherwise pay to the Teacher's Retirement Fund for teachers covered by the 1996 account. The Teacher's Retirement Pension Stabilization Fund pre-1996 account continued to receive the appropriation in FY 2006 and thereafter.

4. Police and Fire Pensions: The 1989 Lottery Act provided that annually, $10.0 million of Hoosier lottery profits would be used to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to $30.0 million annually. The funds are distributed to individual communities each year in accordance with actuarial principles. Until December 31, 2008 police and fire pension payments were the responsibility of cities and towns. Beginning on January 1, 2009, the state of Indiana assumed responsibility for payments from the Old Plans, and repealed the formula used to calculate the amount of relief distributed to municipalities from the Pension Relief Fund. Payments to municipalities continue from the Pension Relief Fund which also receives $30 M of lottery revenues. The amount of police and fire pension relief, if any, shown in *Table 2* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2009. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund.

5. Economic Development Grants: The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of $30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 2* is the amount of Hoosier Lottery profits committed by the state with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

6. Local Projects: The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated $86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional $5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriation were made in 1991 ($99.5 million), 1995 ($46.3 million), 1997 ($57.7 million), 1999 ($99 million), and 2001 ($87.6 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. On March 20, 2002 the Governor officially froze all state and local projects, which had previously not been approved. $63.8 million of Build Indiana Fund local project appropriated monies were transferred to the state general fund. The amount of Build Indiana Fund local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2009. P.L. 186-2002 eliminated the State and Local Projects Account within the Build Indiana Fund and required the distribution for the approved project to be made from the Build Indiana Fund.

7. Indiana Technology Fund: P.L 340-1995 created the Indiana Technology Fund and appropriated $20.0 million in FY 1996 and $20.0 million in FY 1997 from the Lottery and Gaming Surplus Account to the Indiana Technology Fund. These funds helped schools and local libraries connect to the Internet and expand their technology capabilities. P.L. 260-1997(ss) appropriated $44.0 million for the FY 1998- FY 1999 biennium, P.L. 273-1999 appropriated $ 76.0 million for the FY 2000- FY 2001 biennium, and P.L. 291-2001 appropriated $52.5 million for the FY 2002- FY 2003 biennium. The FY 2002- FY 2003 appropriation provided for the following:

- $6.0 million to the State Library and historical board for library technology projects including the INSPIRE project;
- $4.0 million to the Intelenet Commission to provide school corporations with Internet connections and related equipment;
- $40.0 million for technology plan grants for school corporations;
- $2.5 million to teach school children about technical scientific instruments.

In April of 2002, the State Board of Finance transferred $47.5 million of the $52.5 million appropriation to the General Fund as part of the Governor's Deficit Management Plan. For the FY 2004- FY 2005 biennium P.L 224-2003 appropriated $7.0 million for School and Library Internet Connection and $2.5 million for the INSPIRE project. P.L 246-2005 appropriated $4.75 million for FY 2006 and $4.75 million for FY 2007 for these projects. P.L 234-2007 appropriated $5.0 million for FY 2008 and $5.0 million for FY 2009 for these projects. Actual distributions to the local entities in FY 2009 are reflected in *Table 1 and Table 2*. Disbursements to schools and school corporations are shown based on the county in which the school or school corporation's central office is located.

8. 21st Century Research and Technology Fund: P.L. 273-1999 and P.L. 190-1999 established the Indiana 21st Century Research and Technology Fund, which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They also are intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry. The General Assembly appropriated $50 million for the FY 2000- FY 2001 biennium and $50 million for the FY 2002- FY 2003 biennium. During FY 2002 the Budget Committee completed the approval for the $50 million appropriated for FY 2000- FY 2001 biennium. In FY 2002 administrative costs up to $700,000 were approved and distributed from the 2001 appropriation. In total the 21st Century Research and Technology Fund has received disbursements amounting to $50.7 million during FY1999- FY 2004. In April of 2002, the FY 2002- FY 2003 appropriation of $49.3 million was transferred, by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan. Subsequently, P.L 192-2002 cancelled the FY 2002- FY 2003 appropriation and instead appropriated $15 million for FY 2003 and $15 million for FY 2004 from the General Fund. The $15 million appropriated for FY 2004 was cancelled and P.L 246-2005 appropriated $75.0 million for the FY 2005-FY 2006 biennium from the "Tobacco Master Settlement Agreement."

9. Digital Television Conversion for Indiana Public Television Stations: P.L. 272-1999 established a $20 million appropriation for the 2000-2001 biennium to provide digital conversion grants to public television stations. $4 million of the appropriation was transferred to the General Fund under 2002 Governor's Deficit Management Plan. $16 Million was distributed between FY 2000 and FY 2003. Subsequently, the budget committee approved $1.8 million in FY 2004 which was distributed in FY 2004 and FY 2005.

10. Indiana University-Proton Therapy: P.L. 273-1999 appropriated $10.0 million for the FY 2001- FY 2002 biennium for Indiana University's Proton Therapy Center. The Center provides precise radiation treatment for certain cancers.

11. Local Road and Street Account Distribution: P.L. 340-1996 appropriated $30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

12. Purdue University - Nanotechnology: P.L. 291-2001 appropriated $5.0 million for the FY 2002 – FY 2003 biennium for construction of the Purdue University Nanotechnology building. In April of 2002, the $5.0 million appropriated was transferred, by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan. In FY 2005 the Budget Committee approved the appropriated amount for the program. The program received $5.0 million in April of 2005 from the Build Indiana Fund.

13. Higher Education Technology: P.L. 291-2001 appropriated $58.0 million for the FY 2002-FY 2003 biennium for higher education technology projects. In April of 2002, $29.0 million of this appropriation was transferred, by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan. P.L. 178-2002 specified that the remaining $29.0 million be used in FY 2003 to offset a $29.0 million reduction in university operating appropriations.

14. Property Tax Replacement Fund & General Fund Transfers: P.L. 291-2001 specified that $200.0 million be transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund during FY 2002. In FY 2003 another $175.0 million was transferred from Lottery and Gaming Surplus Account to the Property Tax Replacement Fund. The Fund also received revenue from riverboat wagering taxes until December 2008. Starting January 2009 the wagering tax revenue will be deposited in the state General Fund. In FY 2009, a total of $373.8 million was deposited in the Property Tax Replacement Fund and General Fund from the riverboat wagering tax revenue. PTRF/GF received a total of $2,953.2 million in excess riverboat wagering taxes between FY 2003 and FY 2009.

15. Unallocated Portions of Approved Funds: Certain category funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to certain counties. These unallocated amounts are shown among the "amounts not yet allocated" at the end of *Table2*.

Riverboat Admissions and Wagering Tax Distributions

Table 3 summarizes the total riverboat admissions and wagering tax distributions for FY 2009 and the cumulative amount since FY 1996. *Tables 4 and 5* present these distributions as received by specific state and local units.

Table 4 shows the distribution of riverboat admissions tax to local units in FY 2009 and cumulative from FY 1996. The tax is imposed on the patrons of the riverboats. The riverboat license holder collects and remits the tax to the Department of Revenue. The admission tax monies are deposited in the state General Fund and distributed quarterly as follows:

1. For riverboats in Dearborn, Harrison, La Porte, Ohio, Switzerland and Vanderburgh Counties:

$1.00 to the “home dock” city or county in which boat is docked
$1.00 to the county in which boat is docked
$0.10 to the county convention and visitor bureau or promotion fund
$0.15 to the State Fair Commission
$0.10 to the Division of Mental Health and Addiction
$0.65 to the Indiana Horse Racing Commission

For riverboats in Lake County:

$1.00 to the “home dock” city or county in which boat is docked
$1.00 to the county in which boat is docked
$0.09 to the county convention and visitor bureau or promotion fund
(capped at 90% of FY 2002 level)
$0.10 to the N.W Indiana Law Enforcement Training Center
(capped at 10% of the FY2002 level provided to the Convention Bureau)
$0.15 to the State Fair Commission
$0.10 to the Division of Mental Health and Addiction
$0.65 to the Indiana Horse Racing Commission

P.L. 192-2002(ss) capped the above distributions at the amounts received during FY 2002. Any shortfall in distributions has to be met through distributions from riverboat wagering tax revenues deposited in the General Fund. Any distributions made from the General Fund are to be made by September 15 of the succeeding fiscal year. P.L 233-2007 specifies that beginning with the first year in which slot machine wagering is allowed at horse racing facilities, the Riverboat Admissions Tax revenue otherwise distributed to the Indiana Horse Racing Commission (IHRC) is reduced each state fiscal year by the money that is dedicated to purses, breed development, and horsemen's associations. In FY 2009 the slot machines adjusted gross revenue deposited towards the purses, breed development, and horsemen’s associations exceeded the guaranteed distribution to the IHRC. The IHRC portion of admissions tax was deposited in the state General Fund.

P.L 92-2003 eliminated the Patoka Lake riverboat license and provisions relating to that license and authorized a riverboat in Orange County. The admissions tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County casino.

Admissions tax revenues from the Orange County casino were distributed as follows in FY2009:

22% to Orange County
20% divided equally between French Lick and West Baden Springs
10% to the Orange County Development Commission
13% to the West Baden Historic Hotel Preservation and Maintenance Fund
5% to the town of Orleans
5% to the town of Paoli
25% to the Indiana Economic Development Corporation

P.L 234-2007 changed the Orange County casino admissions tax revenue distribution effective July 1, 2007. *Figure 5* provides the old and the new distribution plan.

Table 5 displays the riverboat wagering tax distributions to local units in FY 2009 and on a cumulative basis since FY 1996. The tax is paid by an organization that holds an owner's license for riverboat gambling operations. Beginning July 1, 2002 the tax is paid on (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
$25M and under	15%
Over $25M up to $50M	20%
Over $50M up to $75M	25%
Over $75M up to $150M	30%
Over $150M up to $600 M	35%
Over $600 M	40%

Effective July 1, 2007, P.L 233-2007 increased the wagering tax rate on AGR above $600 million from 35% to 40% of the incremental AGR.

The Department of Revenue deposits the riverboat wagering tax revenue into the state Gaming Fund. The funds are first appropriated to the Indiana Gaming Commission for administrative expenses. The first $33.0 million of the remaining tax revenue is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the set aside for revenue sharing, 25% of the tax remitted by a riverboat is distributed as follows:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock. In counties along the Ohio River in which the riverboat is not docked in the largest city in the county, the funds are distributed to the county in which the boat is docked.

P.L. 192-2002 (ss) amended the existing riverboat admission and wagering tax structure and established a new system of revenue distribution that requires the amount that exceeds a city or county's FY 2002 distribution to be deposited in the state General Fund.

Wagering tax revenue from Orange County casino were distributed as follows in FY 2009:

9% to Orange County
16% divided equally between French Lick and West Baden Springs
19% to the West Baden Historic Hotel Preservation and Maintenance Fund
8% to the Orange County Development Commission
5% to the town of Orleans
5% to the town of Paoli
0.5% to the Orange Co. Visitors Bureau
37.5% to the General Fund

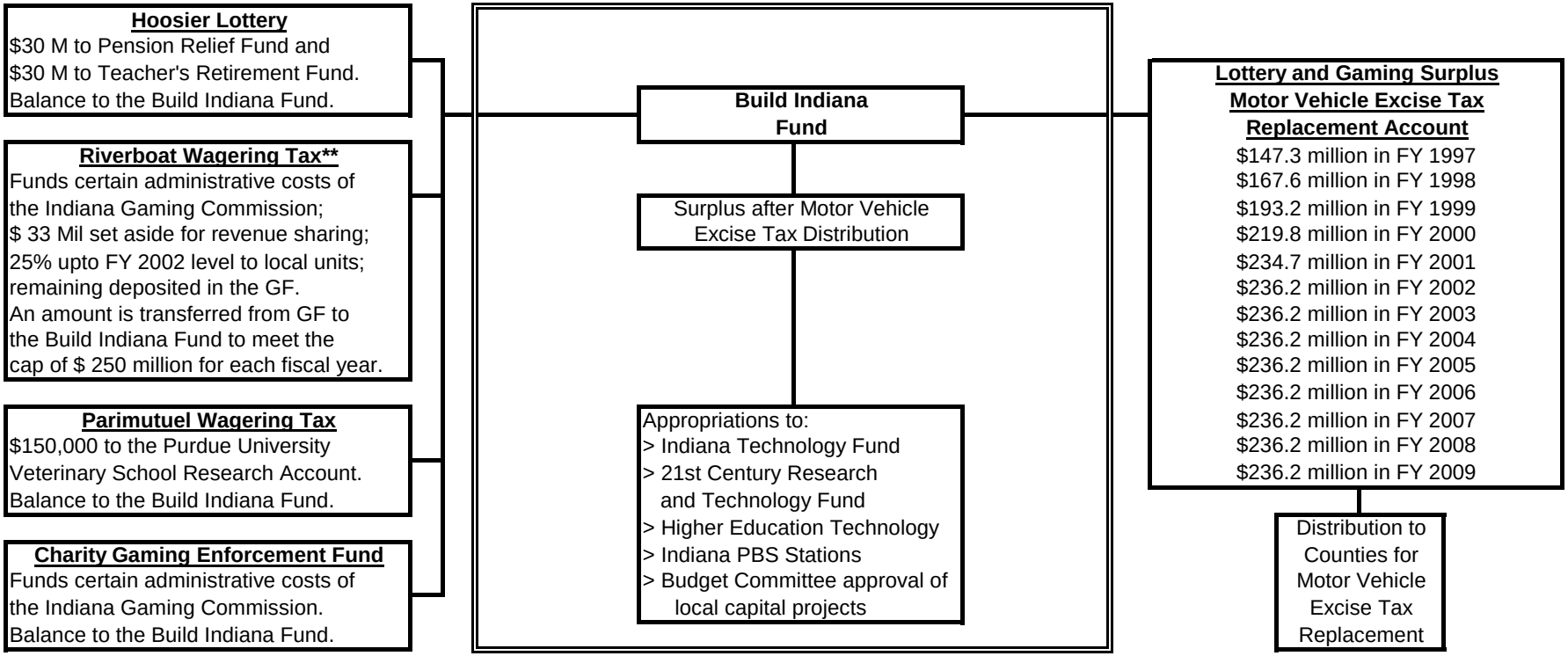
If the balance in the West Baden Historic Hotel Preservation and Maintenance Fund exceeds $20.0 million, the remaining revenue must be distributed to the General Fund. P.L 234-2007 changed the Orange County casino wagering tax revenue distribution effective July 1, 2007. *Figure 5* provides the old and the new distribution plan.

P.L 233-2007 authorized Indiana horse track owners to install up to 2,000 slot machines on their premises. Hoosier Park in Anderson and Indiana Downs in Shelbyville started operating gambling games facilities in June 2008. *Figures 6 and 7* illustrate the distribution of revenues received by state and local units from these facilities. P.L 233-2007 required each licensee to pay an initial licensing fee of $250 million payable in two annual installments. It also required the Indiana Gaming Commission to deposit the initial licensing fees into the Property Tax Reduction Trust Fund (PTRTF).The fund also receives Slot Machine Wagering Taxes. In FY 2008, $305.0 million were deposited in the fund. The money in the fund was used for property tax rebates to Indiana residents. Effective January 1, 2009, P.L 146-2008 changed all references to Property Tax Relief Fund and Property Tax Reduction Trust Fund in Indiana law to State General Fund.

P.L 95-2008 allowed pull tab, punchboard, tip board, winner takes all, and raffles in a tavern. It provided Indiana Alcohol & Tobacco Commission (ATC) the authority to issue endorsements or licenses for retailing, distributing, and manufacturing Type II gambling games in Indiana. It sets an annual endorsement fee for a retailer at $250 in the first year and an annual renewal fee based on the preceding years adjusted gross revenue. The Act provided for a graduated fee for annual renewals of the retailer's endorsement. It specified 11 brackets based on the adjusted gross revenue received by the retailer. The fee ranges from $50 for the lowest tier to $26,000 for the highest tier. Any retailer with adjusted gross revenue of at least $3 million is required to pay a renewal fee of $26,000. The annual license fee for a distributor is $1,000, and for a manufacturer is $1,500. This law was effective starting FY 2009.

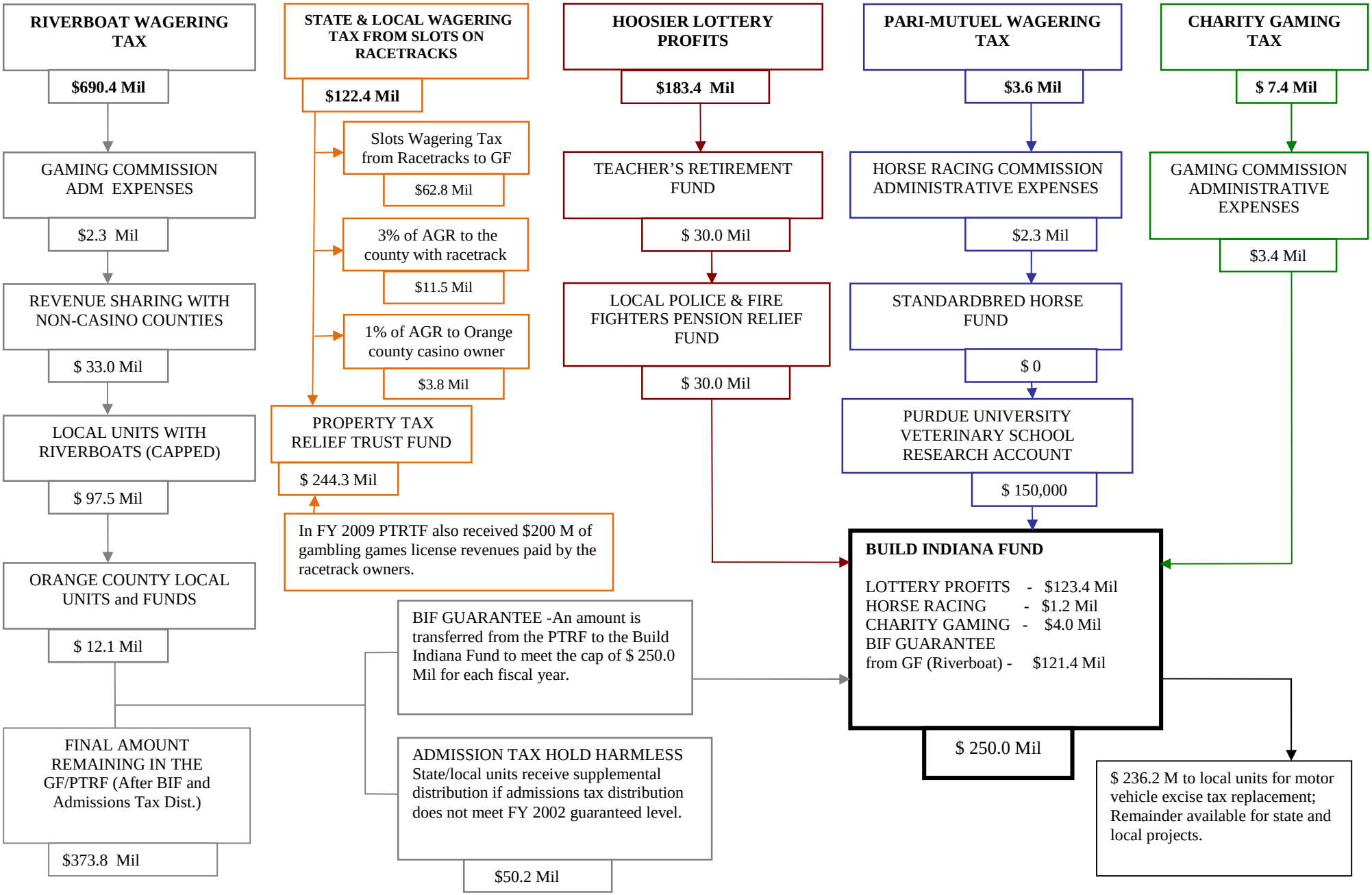
Statutory References: The 1989 Lottery Act is P.L. 341-1989(ss), signed May 9, 1989. The 1989 Budget Act is P.L. 357-1989(ss), signed May 9, 1989. The 1990 Lottery Amendments are P.L. 33-1990, signed March 20, 1990. The 1990 Budget Amendments are P.L. 185-1990, signed March 20, 1990. The 1991 Budget Act is P.L. 240-1991 (ss2), signed June 14, 1991. The 1993 Budget Act is P.L. 277-1993(ss), passed over veto June 30, 1993, and is supplemented by P.L. 278-1993(ss), signed June 30, 1993. P.L. 25-1995, signed May 1, 1995. P.L. 26-1996, signed February 22, 1996. The 1999 Budget Act is P.L. 273-1999, signed May 13, 1999. The 2001 Budget Act is P.L. 291-2001, which passed into law without the Governor's signature. The 2002 special session deficit management and tax-restructuring act is P.L. 192-2002 (ss), which was signed July 1, 2002. The 2003 Budget Act is P.L 224-2003, signed May 8, 2003. The 2005 Budget Act P.L 246-2005, signed May 13, 2005. P.L 91-2006 signed March 20, 2006. P.L 233 & 234-2007 signed May 11, 2007. P.L 146 & P.L 95 -2008 signed March 19, 2008.

Figure 1
BUILD INDIANA FUND
Sources and Uses *

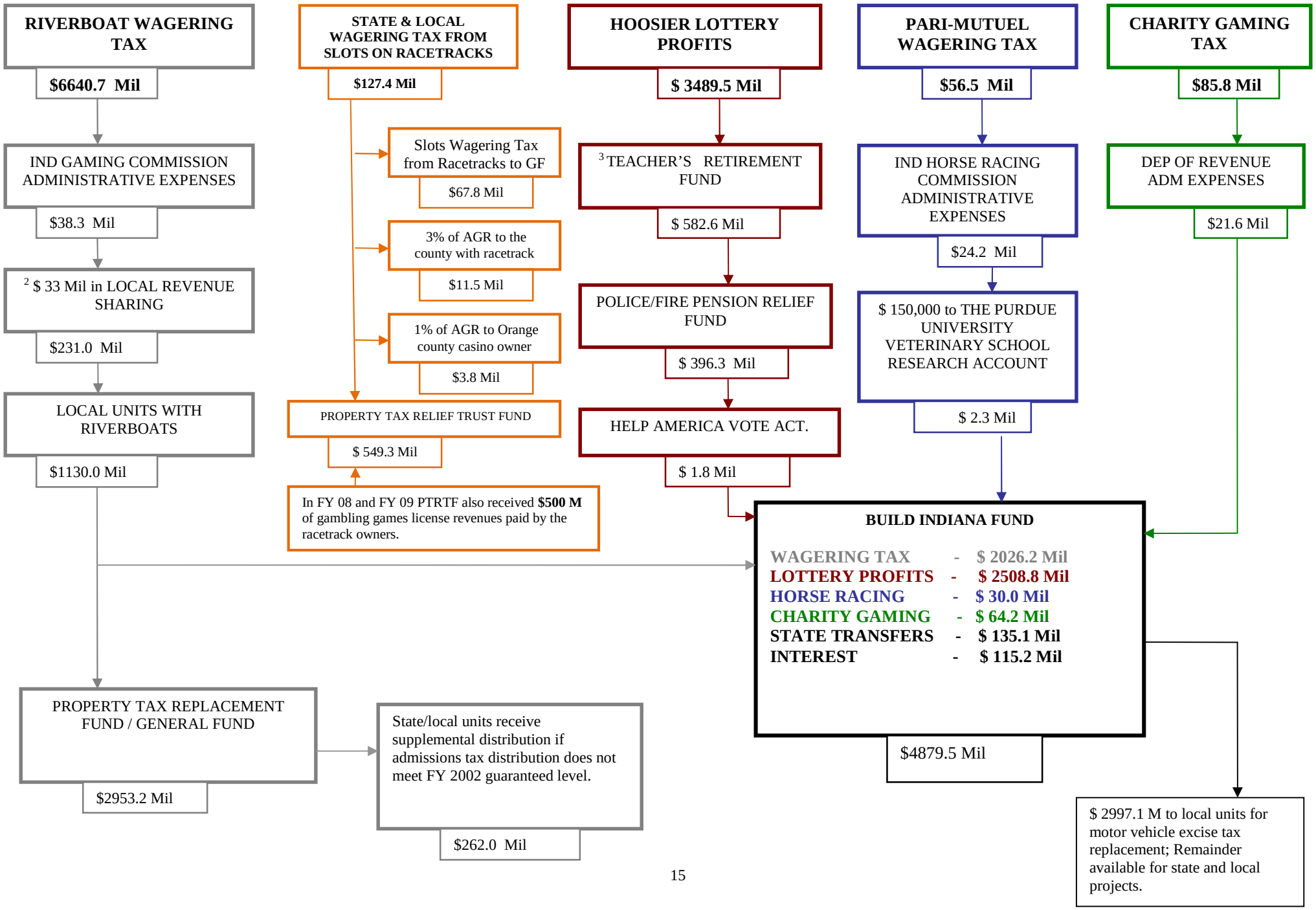


* Please refer to Figure 2a & 2b for disposition of lottery and gaming revenues.
** Please refer to Figure 3 & 4 & 5 for Riverboat Admissions Tax and Riverboat Wagering Tax distribution details.

Fig 2a: FY 2009 DISPOSITION OF LOTTERY AND GAMING REVENUES



[1]Fig 2b: DISPOSITION OF LOTTERY AND GAMING REVENUES FY1989-FY2009



[1] The chart above illustrates the historical total distribution of lottery and gaming revenues since the inception of each activity. The top most box of each type of activity represents the total revenue distributed through FY 2009. The corresponding flowchart presents the amount of revenue distributed to various accounts. Build Indiana Fund which receives most of the residual lottery and gaming revenues also receives state transfers and interest revenues.

[2] Under P.L 224-2003, the FY 2003 amount of $33 Mil was not distributed as local revenue sharing but was transferred to the state General Fund on June 30, 2003.

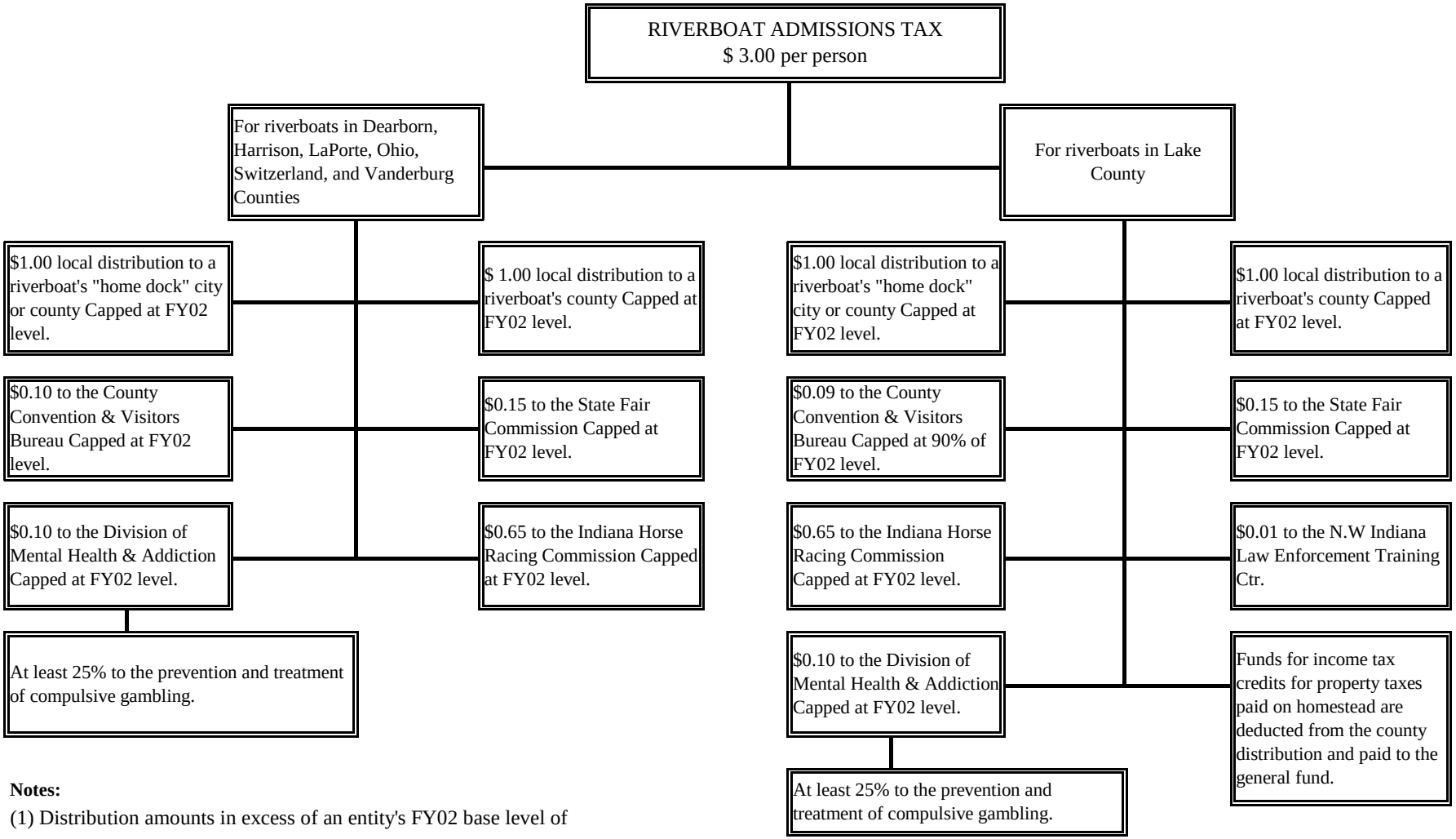
[3] P.L. 224-2003 required the FY04 & FY05 $30.0 mil to TRF to be used to reduce employer contribution of school corporations to TRF.

Listed below are other gaming taxes.

TAX TYPE	DISTRIBUTION	TOTAL DIST. SINCE START of OPERATIONS
RIVERBOAT ADMISSIONS TAX	$3 per patron ($4 for Orange County Casino) collected and remitted by the licensee. The revenue is distributed to local and state units.	$1167.8Mil*
PARI-MUTUEL ADMISSIONS TAX	$0.20 per person on paid admission to a horse track or satellite facility. 50% to General Fund and 50% in equal share to city and county in which the facility is located.	$0.3 Mil
PARI-MUTUEL SATELLITE FACILITY TAX	0.5% of total wager made in a satellite facility. 50% to livestock industry promotion and development fund, and 50% to state fair commission.	$ 8.1 Mil

* Riverboat Admissions tax do not include the supplemental distribution made from wagering tax deposited in state GF. This amount is included in the wagering tax revenue distribution in the chart.

Figure 3
RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS
Fiscal Year 2009

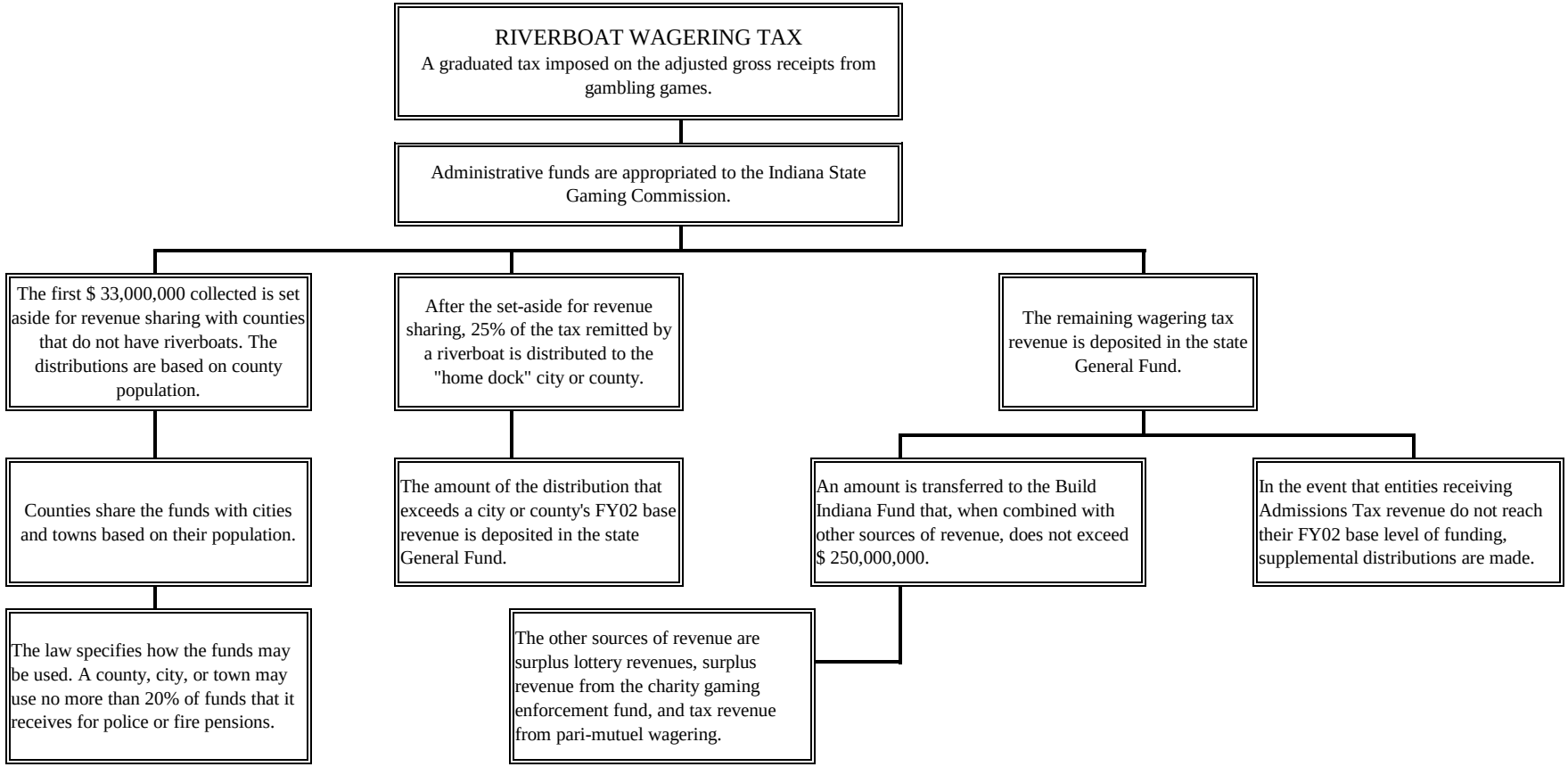


Notes:

(1) Distribution amounts in excess of an entity's FY02 base level of funding are paid to the state General Fund.

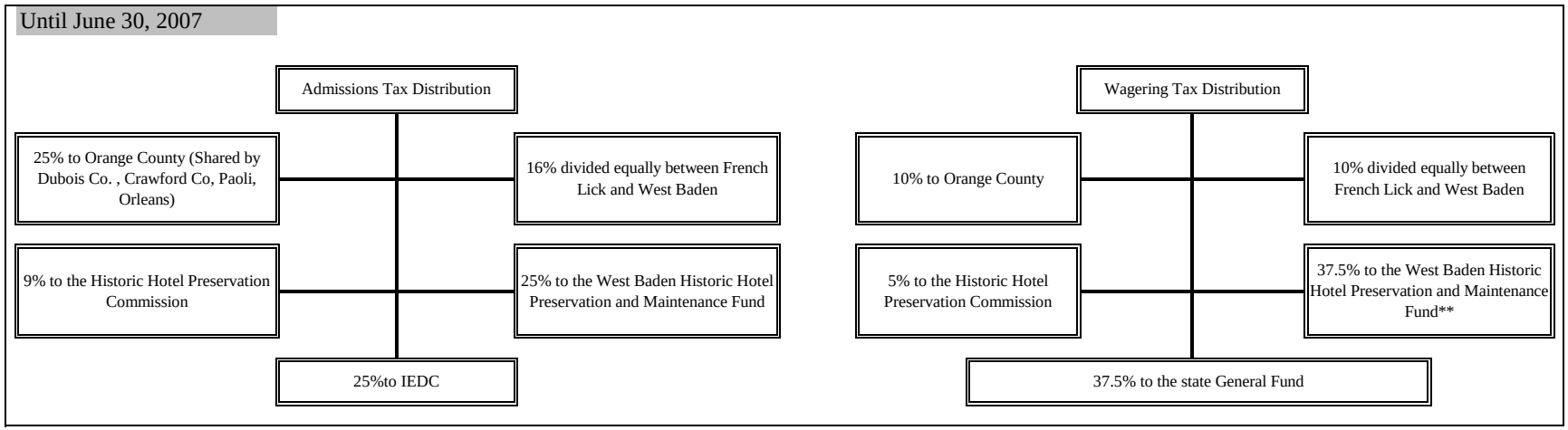
(2) This chart does not show the distributions established for the Orange County riverboat. Please see figure 5.

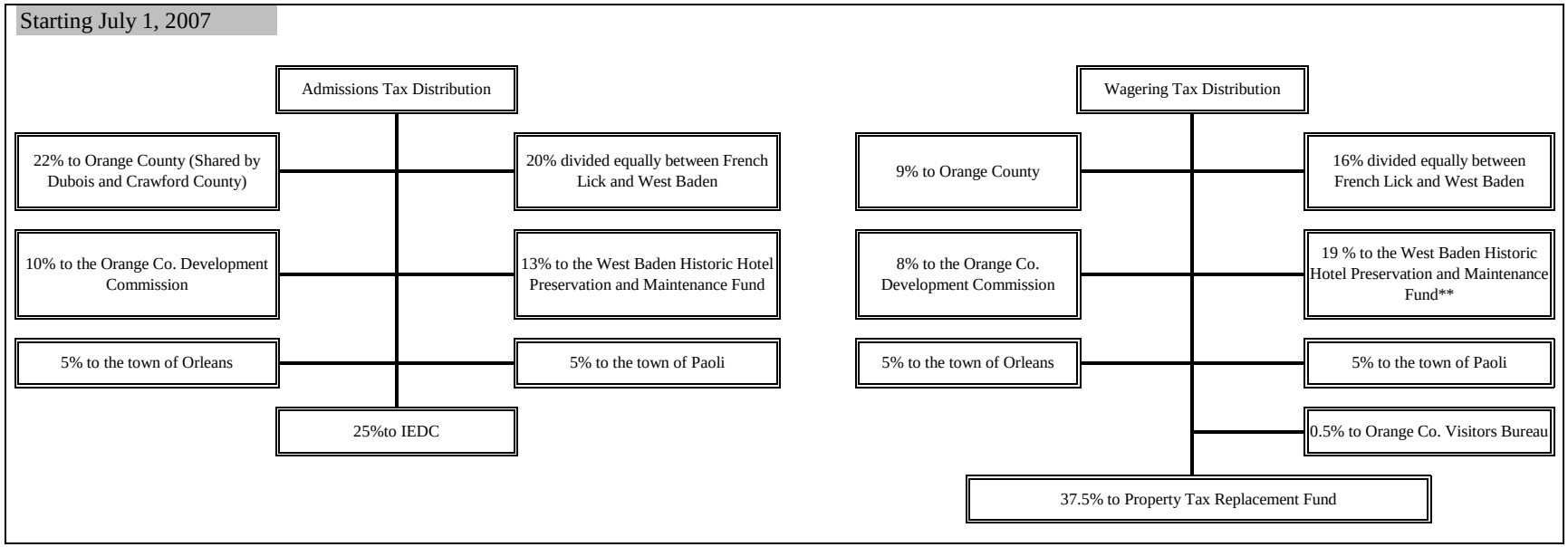
Figure 4
RIVERBOAT WAGERING TAX DISTRIBUTIONS
Fiscal Year 2009



Notes: This chart does not show the distributions established for Orange County riverboat. Please see figure 5.

Figure 5
ORANGE COUNTY CASINO TAX DISTRIBUTIONS*





* French Lick Resort Casino started operations in Orange County in November 2006.
** Once the balance in the fund exceeds $20 M, this revenue must be distributed to the state General Fund.

FIGURE 6
FISCAL YEAR DISPOSITION OF SLOT MACHINE WAGERING TAXES & FEES FROM INDIANA RACETRACKS
FISCAL YEAR 2009

FEES PAID BY THE LICENSEE

PROBLEM GAMBLING FEES
The licensee annually pays the state Division of Mental Health and Addiction (DMHA) a problem gambling fee equal to $500,000.

To be used by DMHA for prevention and treatment of compulsive gambling.

LICENSE FEES
The licensee pays an initial licensing fee of $250 M payable in two annual installments. The installments are paid in FY 2008 and FY 2009.

Deposited in Property Tax Reduction Trust Fund and used for property tax releif.

GAMING INTEGRITY FEES
The licensee annually pays the Indiana Gaming Commission (IGC) a gaming integrity fee equal to $250,000.

Deposited in Gaming Integrity Fund and used as provided in IC 4 -35-8.7-3 (f).

SLOT MACHINE TAXES BASED ON ADJUSTED GROSS RECEIPTS (AGR)

15% of AGR for HORSE RACING PURPOSES

For FY 2009 ,the lesser of first (1) 15% of AGR from slot machine wagering or (2) $85 M , is devoted towards Gaming Integrity Fund, horse racing purses and horsemen's association. If the 15% of fiscal year AGR exceeds the required distribution, the excess is deposited in the state General Fund.

First $250,000 is paid to the IGC to be deposited in the Gaming Integrity Fund.

- 0.5% of remaining is to be transferred to horsemen's associations for equine promotion as provided in IC 4-35-7-12 (e).
- 2.5% of remaining is to be transferred to horsemen's associations for backside benevolence as provided in IC 4-35-7-12 (e).
- 97% of remaining is to be distributed to promote horses and horse racing as provided in IC 4-35-7-12 (d).

GRADUATED SLOT MACHINE WAGERING TAX

A graduated tax is imposed on the AGR from slot machine wagering on the horse track gaming facility. The revenue is deposited in the Property Tax Reduction Trust Fund up to December 31, 2008. Starting January 1, 2009 the revenue is deposited in the state General Fund.

When AGR is $100 M and Under	25% When
AGR is $100 M to $200 M	30%
When AGR is above $200 M	35%

3% COUNTY WAGERING FEE
A fee is imposed at the rate of 3% of AGR not to exceed $8M. The revenue is deposited in the state General Fund and distributed to the county where the racetrack is located.

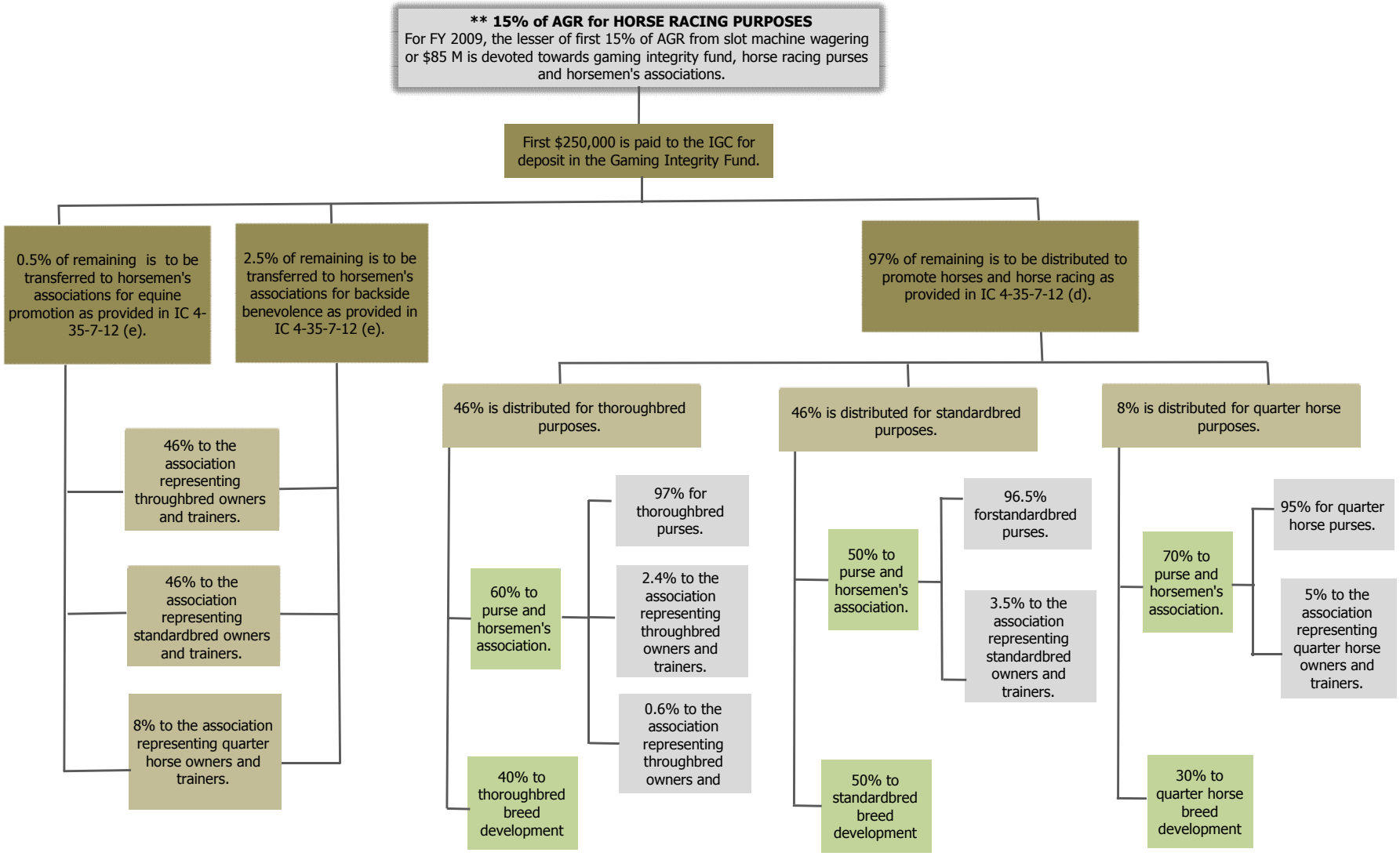
Counties share the funds with cities and towns based on their population. The money is to be treated as miscellaneous revenue.

1% SUPPLEMENTAL FEE

A fee is imposed at the rate of 1% of AGR to be distributed to the casinos that started operation after June 30, 2006. The fee expires on July 1, 2012.

Currently the operator of Orange County casino will receive all the revenue deposited in this account.

FIGURE 7
DISTRIBUTION of 15% ADJUSTED GROSS RECEIPT FROM SLOT MACHINE WAGERING TO HORSE RACING INDUSTRY*
FISCAL YEAR 2009



Notes:

* Indiana Horse Racing Commission reports that $57,474,641 was distributed in FY 2009 for the purposes listed in this figure.

** Starting FY 2010 and thereafter, IC 4-35-7-12 sets a different method of calculation for the distributions under this provision.

Table 1
Distribution of
Build Indiana Fund
Fiscal Year 2009
and Cumulative: FY 1989 through FY 2009
by Expenditure/Distribution Category

in Dollars	Fiscal Year 2009	Cumulative Total Fiscal Years 1989 - 2009
State Totals by Expenditure/Distribution Category		
Excise Tax Reduction	236,212,442	2,997,210,528
Supplemental Tuition Support		293,207,699
City and Town Police and Fire Pensions	30,000,000	396,332,833
Job Creation and Economic Development		30,000,000
Build Indiana Fund Local Projects		408,023,074
Local Road and Street Account Distribution		60,000,000
Indiana Technology Fund	5,000,000	192,924,295
Teachers' Retirement Fund pre-1996 Account	30,000,000	522,600,963
Teachers' Retirement Fund 1996 Account		60,000,000
21st Century Research and Techonology Fund		50,699,998
Digital Television Conversion for Indiana PBS Stations		17,879,380
Little Calumet River Basin Commission		3,000,000
Indiana University Proton Therapy		10,000,000
Purdue University-Nonotechnology		5,000,000
Higher Education Technology		29,000,000
Department of Natural Resources State Projects		2,750,000
Indiana Department of Transportation Projects		6,156,833
Stream Pollution Control Grants		22,800,000
Other State & Local Distributions	3,027,271	8,260,253
Transfer to the General Fund	44,000,000	291,304,622
Property Tax Replacement Fund Transfer		375,000,000
1992-1993 Biennium Appropriations to the Highway Constructions Ac.		72,500,000
Grand Total - Build Indiana Fund Distributions	348,239,713	5,854,650,478

Table 2
Distribution of Build Indiana Fund
Fiscal Year 2009
and Cumulative: FY 1989 through FY 2009
by County

Co. No.	County Name	Fiscal Year 2009	Cumulative Total Fiscal Years 1989 - 2009
1	**Adams**		
	Excise Tax Reduction	882,033	12,085,045
	Supplemental Tuition Support		1,544,370
	City and Town Police and Fire Pensions	72,441	697,684
	Build Indiana Fund Local Projects		2,012,831
	Local Road and Street Account Distribution		299,509
	Indiana Technology Fund	33,623	1,236,110
	Total	988,097	17,875,549
2	**Allen**		
	Excise Tax Reduction	12,429,033	162,120,886
	Supplemental Tuition Support		13,905,752
	City and Town Police and Fire Pensions	2,071,540	24,172,847
	Build Indiana Fund Local Projects		17,722,238
	Local Road and Street Account Distribution		3,484,576
	Indiana Technology Fund	34,592	5,399,583
	Total	14,535,165	226,805,881
3	**Bartholomew**		
	Excise Tax Reduction	3,141,585	38,520,593
	Supplemental Tuition Support		3,277,832
	City and Town Police and Fire Pensions	369,903	4,151,926
	Job Creation and Economic Development		2,266,667
	Build Indiana Fund Local Projects		7,324,741
	Local Road and Street Account Distribution		755,581
	Indiana Technology Fund	15,955	1,648,547
	Total	3,527,443	57,945,887
4	**Benton**		
	Excise Tax Reduction	312,683	4,250,602
	Supplemental Tuition Support		606,985
	City and Town Police and Fire Pensions		0
	Build Indiana Fund Local Projects		924,850
	Local Road and Street Account Distribution		96,453
	Indiana Technology Fund	11,714	540,449
	Total	324,397	6,419,339

5 Blackford		
Excise Tax Reduction	422,564	5,705,915
Supplemental Tuition Support		812,813
City and Town Police and Fire Pensions	23,712	340,286
Build Indiana Fund Local Projects		1,998,850
Local Road and Street Account Distribution		148,169
Indiana Technology Fund	6,617	404,211
Total	452,893	9,410,244
6 Boone		
Excise Tax Reduction	2,799,038	31,504,676
Supplemental Tuition Support		2,161,371
City and Town Police and Fire Pensions	69,100	658,918
Build Indiana Fund Local Projects		2,778,109
Local Road and Street Account Distribution		459,104
Indiana Technology Fund	42,275	1,503,666
Total	2,910,413	39,065,843
7 Brown		
Excise Tax Reduction	566,422	7,650,195
Supplemental Tuition Support		740,722
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		1,169,221
Local Road and Street Account Distribution		156,800
Indiana Technology Fund	7,308	489,297
Total	573,730	10,206,234
8 Carroll		
Excise Tax Reduction	770,024	10,178,576
Supplemental Tuition Support		868,712
City and Town Police and Fire Pensions	4,291	62,984
Build Indiana Fund Local Projects		702,161
Local Road and Street Account Distribution		197,670
Indiana Technology Fund	13,194	617,275
Total	787,509	12,627,378
9 Cass		
Excise Tax Reduction	1,275,508	17,666,873
Supplemental Tuition Support		2,260,380
City and Town Police and Fire Pensions	196,689	2,274,963
Build Indiana Fund Local Projects		3,288,510
Local Road and Street Account Distribution		396,142
Indiana Technology Fund	19,973	1,118,654
Wabash River Heritage		243,877
Total	1,492,170	27,249,400

10 Clark		
Excise Tax Reduction	3,586,915	45,508,304
Supplemental Tuition Support		4,914,248
City and Town Police and Fire Pensions	412,917	4,138,682
Build Indiana Fund Local Projects		9,374,127
Local Road and Street Account Distribution		949,229
Indiana Technology Fund	40,610	2,235,360
Total	4,040,442	67,119,951
11 Clay		
Excise Tax Reduction	903,038	11,567,647
Supplemental Tuition Support		1,515,188
City and Town Police and Fire Pensions	41,782	543,290
Build Indiana Fund Local Projects		1,697,778
Local Road and Street Account Distribution		256,535
Indiana Technology Fund	8,654	778,719
Total	953,474	16,359,157
12 Clinton		
Excise Tax Reduction	1,089,092	15,029,798
Supplemental Tuition Support		1,993,146
City and Town Police and Fire Pensions	175,941	2,315,393
Build Indiana Fund Local Projects		1,730,231
Local Road and Street Account Distribution		325,726
Indiana Technology Fund	25,122	1,248,624
Total	1,290,155	22,642,918
13 Crawford		
Excise Tax Reduction	256,718	3,585,513
Supplemental Tuition Support		617,386
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		1,415,324
Local Road and Street Account Distribution		100,059
Indiana Technology Fund	8,250	596,200
Total	264,968	6,314,482
14 Daviess		
Excise Tax Reduction	970,519	11,611,588
Supplemental Tuition Support		1,350,582
City and Town Police and Fire Pensions	51,291	633,870
Build Indiana Fund Local Projects		1,939,070
Local Road and Street Account Distribution		244,935
Indiana Technology Fund	20,844	840,723
Total	1,042,654	16,620,768

15 Dearborn		
Excise Tax Reduction	1,897,752	23,248,190
Supplemental Tuition Support		2,562,385
City and Town Police and Fire Pensions	29,060	366,001
Build Indiana Fund Local Projects		1,422,109
Local Road and Street Account Distribution		451,055
Indiana Technology Fund	38,181	1,782,825
Total	1,964,993	29,832,565
16 Decatur		
Excise Tax Reduction	942,111	11,619,143
Supplemental Tuition Support		1,414,236
City and Town Police and Fire Pensions	51,338	617,295
Build Indiana Fund Local Projects		2,326,311
Local Road and Street Account Distribution		236,036
Indiana Technology Fund	7,333	805,259
Total	1,000,782	17,018,280
17 De_Kalb		
Excise Tax Reduction	1,391,478	18,675,070
Supplemental Tuition Support		2,151,930
City and Town Police and Fire Pensions	17,289	256,803
Build Indiana Fund Local Projects		1,744,815
Local Road and Street Account Distribution		411,037
Indiana Technology Fund	34,785	1,621,786
Total	1,443,552	24,861,440
18 Delaware		
Excise Tax Reduction	3,664,521	49,891,249
Supplemental Tuition Support		6,006,536
City and Town Police and Fire Pensions	768,044	8,180,163
Build Indiana Fund Local Projects		6,054,088
Local Road and Street Account Distribution		1,188,054
Indiana Technology Fund	51,786	2,839,522
Total	4,484,351	74,159,613
19 Dubois		
Excise Tax Reduction	1,726,085	21,627,458
Supplemental Tuition Support		1,955,731
City and Town Police and Fire Pensions	34,773	335,410
Build Indiana Fund Local Projects		6,293,236
Local Road and Street Account Distribution		368,240
Indiana Technology Fund	38,749	1,358,416
Total	1,799,607	31,938,491

20 Elkhart		
Excise Tax Reduction	5,860,591	79,602,759
Supplemental Tuition Support		7,963,125
City and Town Police and Fire Pensions	784,403	8,918,651
Build Indiana Fund Local Projects		8,694,986
Local Road and Street Account Distribution		1,747,760
Indiana Technology Fund	79,484	4,636,998
Total	6,724,478	111,564,278
21 Fayette		
Excise Tax Reduction	681,338	10,766,035
Supplemental Tuition Support		1,546,130
City and Town Police and Fire Pensions	261,277	2,993,159
Build Indiana Fund Local Projects		2,435,628
Local Road and Street Account Distribution		270,661
Indiana Technology Fund	8,959	635,773
Total	951,574	18,647,386
22 Floyd		
Excise Tax Reduction	2,767,537	35,484,971
Supplemental Tuition Support		3,413,799
City and Town Police and Fire Pensions	426,730	6,629,626
Build Indiana Fund Local Projects		4,141,661
Local Road and Street Account Distribution		704,153
Indiana Technology Fund	21,054	1,427,701
Total	3,215,321	51,801,912
23 Fountain		
Excise Tax Reduction	612,372	7,834,687
Supplemental Tuition Support		1,035,238
City and Town Police and Fire Pensions	12,471	113,113
Build Indiana Fund Local Projects		1,145,353
Local Road and Street Account Distribution		174,038
Indiana Technology Fund	15,606	580,941
Total	640,449	10,883,370
24 Franklin		
Excise Tax Reduction	787,886	9,988,692
Supplemental Tuition Support		988,045
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		1,330,000
Local Road and Street Account Distribution		205,143
Indiana Technology Fund	7,549	601,802
Total	795,435	13,113,682

25 Fulton		
Excise Tax Reduction	731,469	9,639,613
Supplemental Tuition Support		857,778
City and Town Police and Fire Pensions	15,169	165,728
Build Indiana Fund Local Projects		1,377,539
Local Road and Street Account Distribution		201,599
Indiana Technology Fund	31,811	755,247
Total	778,449	12,997,504
26 Gibson		
Excise Tax Reduction	1,285,331	16,179,502
Supplemental Tuition Support		1,588,280
City and Town Police and Fire Pensions	69,894	687,551
Build Indiana Fund Local Projects		2,437,421
Local Road and Street Account Distribution		314,453
Indiana Technology Fund	37,321	1,094,467
Total	1,392,546	22,301,674
27 Grant		
Excise Tax Reduction	2,193,334	31,525,352
Supplemental Tuition Support		4,577,783
City and Town Police and Fire Pensions	331,866	4,732,359
Build Indiana Fund Local Projects		6,509,831
Local Road and Street Account Distribution		775,967
Indiana Technology Fund	30,944	2,026,117
Total	2,556,144	50,147,409
28 Greene		
Excise Tax Reduction	1,096,331	13,609,205
Supplemental Tuition Support		1,961,863
City and Town Police and Fire Pensions	29,231	439,981
Build Indiana Fund Local Projects		1,563,302
Local Road and Street Account Distribution		306,033
Indiana Technology Fund	28,301	1,741,685
Total	1,153,863	19,622,069
29 Hamilton		
Excise Tax Reduction	16,422,168	163,820,962
Supplemental Tuition Support		6,261,205
City and Town Police and Fire Pensions	222,871	2,117,270
Build Indiana Fund Local Projects		2,565,285
Local Road and Street Account Distribution		1,625,835
Indiana Technology Fund	72,392	4,190,125
Total	16,717,431	180,580,682

30 Hancock		
Excise Tax Reduction	3,266,824	38,578,458
Supplemental Tuition Support		2,809,927
City and Town Police and Fire Pensions	42,360	479,104
Build Indiana Fund Local Projects		2,910,064
Local Road and Street Account Distribution		575,438
Indiana Technology Fund	32,119	1,573,703
Total	3,341,303	46,926,694
31 Harrison		
Excise Tax Reduction	1,330,366	17,087,064
Supplemental Tuition Support		1,934,236
Build Indiana Fund Local Projects		1,381,596
Local Road and Street Account Distribution		345,851
Indiana Technology Fund	27,150	1,408,469
Total	1,357,516	22,157,215
32 Hendricks		
Excise Tax Reduction	6,520,897	72,004,363
Supplemental Tuition Support		4,619,002
City and Town Police and Fire Pensions	61,079	591,376
Job Creation and Economic Development		3,930,485
Build Indiana Fund Local Projects		3,667,655
Local Road and Street Account Distribution		952,947
Indiana Technology Fund	67,002	2,885,416
Total	6,648,978	88,651,244
33 Henry		
Excise Tax Reduction	1,726,278	25,004,271
Supplemental Tuition Support		2,919,814
City and Town Police and Fire Pensions	195,492	2,719,438
Build Indiana Fund Local Projects		5,336,639
Local Road and Street Account Distribution		540,849
Indiana Technology Fund	29,626	1,649,557
Total	1,951,396	38,170,568
34 Howard		
Excise Tax Reduction	3,732,387	52,297,352
Supplemental Tuition Support		4,270,066
City and Town Police and Fire Pensions	918,941	10,610,737
Job Creation and Economic Development		1,800,000
Build Indiana Fund Local Projects		4,338,583
Local Road and Street Account Distribution		915,100
Indiana Technology Fund	40,160	2,170,470
Total	4,691,488	76,402,308

35 Huntington		
Excise Tax Reduction	1,252,993	17,147,461
Supplemental Tuition Support		2,100,520
City and Town Police and Fire Pensions	220,584	2,566,873
Build Indiana Fund Local Projects		2,166,236
Local Road and Street Account Distribution		373,281
Indiana Technology Fund	19,064	1,039,587
Total	1,492,641	25,393,958
36 Jackson		
Excise Tax Reduction	1,449,677	18,642,837
Supplemental Tuition Support		2,021,485
City and Town Police and Fire Pensions	137,492	1,313,400
Build Indiana Fund Local Projects		2,381,097
Local Road and Street Account Distribution		397,801
Indiana Technology Fund	22,446	1,357,471
Total	1,609,615	26,114,091
37 Jasper		
Excise Tax Reduction	1,384,711	16,002,752
Supplemental Tuition Support		1,166,268
City and Town Police and Fire Pensions		2,830
Build Indiana Fund Local Projects		2,584,771
Local Road and Street Account Distribution		287,833
Indiana Technology Fund	23,707	921,900
Total	1,408,418	20,966,353
38 Jay		
Excise Tax Reduction	601,064	7,879,366
Supplemental Tuition Support		1,310,482
City and Town Police and Fire Pensions	36,478	384,905
Build Indiana Fund Local Projects		3,337,620
Local Road and Street Account Distribution		221,516
Indiana Technology Fund	9,612	668,321
Total	647,154	13,802,210
39 Jefferson		
Excise Tax Reduction	1,001,272	13,365,861
Supplemental Tuition Support		1,548,854
City and Town Police and Fire Pensions	59,475	527,528
Build Indiana Fund Local Projects		1,426,048
Local Road and Street Account Distribution		290,948
Indiana Technology Fund	10,497	925,626
Total	1,071,244	18,084,865

40 Jennings		
Excise Tax Reduction	797,482	10,302,252
Supplemental Tuition Support		1,448,874
City and Town Police and Fire Pensions	12,130	177,166
Build Indiana Fund Local Projects		1,668,570
Local Road and Street Account Distribution		237,856
Indiana Technology Fund	8,550	1,148,733
Total	818,162	14,983,451
41 Johnson		
Excise Tax Reduction	5,950,661	70,705,707
Supplemental Tuition Support		5,282,940
City and Town Police and Fire Pensions	161,384	1,368,771
Build Indiana Fund Local Projects		5,658,191
Local Road and Street Account Distribution		1,075,057
Indiana Technology Fund	111,098	2,983,974
Total	6,223,143	87,074,640
42 Knox		
Excise Tax Reduction	1,315,808	16,448,764
Supplemental Tuition Support		2,024,017
City and Town Police and Fire Pensions	126,938	1,578,270
Build Indiana Fund Local Projects		2,018,755
Local Road and Street Account Distribution		371,615
Indiana Technology Fund	22,805	1,314,804
Wabash River Heritage		295,391
Total	1,465,551	24,051,616
43 Kosciusko		
Excise Tax Reduction	2,716,515	35,022,488
Supplemental Tuition Support		3,491,066
City and Town Police and Fire Pensions	96,730	827,172
Build Indiana Fund Local Projects		9,791,504
Local Road and Street Account Distribution		742,974
Indiana Technology Fund	29,710	2,354,586
Total	2,842,955	52,229,790
44 Lagrange		
Excise Tax Reduction	819,611	11,391,379
Supplemental Tuition Support		1,256,041
City and Town Police and Fire Pensions		1,136,250
Build Indiana Fund Local Projects		7,352,372
Local Road and Street Account Distribution		240,204
Indiana Technology Fund	22,645	824,467
Total	842,256	22,200,713

45 Lake		
Excise Tax Reduction	17,934,613	219,292,524
Supplemental Tuition Support		29,080,529
City and Town Police and Fire Pensions	4,488,434	54,398,415
Build Indiana Fund Local Projects		36,653,316
Local Road and Street Account Distribution		4,694,735
Indiana Technology Fund	115,666	16,157,315
Total	22,538,713	360,276,834
46 La_Porte		
Excise Tax Reduction	4,037,518	53,354,226
Supplemental Tuition Support		5,737,825
City and Town Police and Fire Pensions	639,983	6,784,941
Build Indiana Fund Local Projects		13,576,449
Local Road and Street Account Distribution		1,165,245
Indiana Technology Fund	46,227	2,755,628
Total	4,723,728	83,374,314
47 Lawrence		
Excise Tax Reduction	1,555,290	19,577,486
Supplemental Tuition Support		4,154,805
City and Town Police and Fire Pensions	160,682	2,784,456
Build Indiana Fund Local Projects		2,141,709
Local Road and Street Account Distribution		437,640
Indiana Technology Fund	23,778	1,918,647
Total	1,739,750	31,014,742
48 Madison		
Excise Tax Reduction	4,677,466	68,218,467
Supplemental Tuition Support		7,182,410
City and Town Police and Fire Pensions	1,044,314	11,663,139
Build Indiana Fund Local Projects		6,950,539
Local Road and Street Account Distribution		1,400,432
Indiana Technology Fund	48,091	3,599,870
Total	5,769,871	99,014,857
49 Marion		
Excise Tax Reduction	31,329,676	427,711,962
Supplemental Tuition Support		36,075,483
City and Town Police and Fire Pensions	7,848,128	89,796,697
Job Creation and Economic Development		20,200,000
Build Indiana Fund Local Projects		43,929,486
Local Road and Street Account Distribution		9,015,621
Indiana Technology Fund	85,932	14,325,917
Total	39,263,736	641,055,166

50 Marshall		
Excise Tax Reduction	1,591,198	20,713,572
Supplemental Tuition Support		2,728,044
City and Town Police and Fire Pensions	47,145	488,862
Build Indiana Fund Local Projects		3,605,357
Local Road and Street Account Distribution		437,700
Indiana Technology Fund	42,623	1,353,448
Total	1,680,966	29,326,982
51 Martin		
Excise Tax Reduction	337,965	4,237,089
Supplemental Tuition Support		667,838
City and Town Police and Fire Pensions	4,999	88,514
Build Indiana Fund Local Projects		1,457,910
Local Road and Street Account Distribution		99,810
Indiana Technology Fund	15,426	647,573
Total	358,390	7,198,734
52 Miami		
Excise Tax Reduction	1,211,833	16,369,291
Supplemental Tuition Support		2,341,833
City and Town Police and Fire Pensions	177,130	1,964,605
Build Indiana Fund Local Projects		1,171,780
Local Road and Street Account Distribution		352,708
Indiana Technology Fund	21,802	1,654,297
Total	1,410,765	23,854,514
53 Monroe		
Excise Tax Reduction	3,814,432	46,910,480
Supplemental Tuition Support		3,711,526
City and Town Police and Fire Pensions	437,955	4,616,847
Build Indiana Fund Local Projects		5,421,195
Local Road and Street Account Distribution		1,006,252
Indiana Technology Fund	20,147	1,614,471
Total	4,272,534	63,280,771
54 Montgomery		
Excise Tax Reduction	1,253,412	16,695,538
Supplemental Tuition Support		1,765,798
City and Town Police and Fire Pensions	128,570	1,496,793
Build Indiana Fund Local Projects		2,499,023
Local Road and Street Account Distribution		359,012
Indiana Technology Fund	19,804	1,118,984
Total	1,401,786	23,935,148

55 Morgan		
Excise Tax Reduction	2,819,687	35,249,219
Supplemental Tuition Support		3,493,479
City and Town Police and Fire Pensions	45,763	628,946
Build Indiana Fund Local Projects		2,618,383
Local Road and Street Account Distribution		630,692
Indiana Technology Fund	24,154	1,777,771
Total	2,889,604	44,398,489
56 Newton		
Excise Tax Reduction	589,569	7,268,129
Supplemental Tuition Support		878,432
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		2,492,988
Local Road and Street Account Distribution		150,822
Indiana Technology Fund	18,000	696,196
Total	607,569	11,486,567
57 Noble		
Excise Tax Reduction	1,396,299	19,020,485
Supplemental Tuition Support		2,324,521
City and Town Police and Fire Pensions	21,482	288,629
Build Indiana Fund Local Projects		3,366,326
Local Road and Street Account Distribution		410,072
Indiana Technology Fund	29,546	1,319,165
Total	1,447,327	26,729,199
58 Ohio		
Excise Tax Reduction	208,233	2,684,643
Supplemental Tuition Support		345,335
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		325,067
Local Road and Street Account Distribution		54,612
Indiana Technology Fund	11,520	374,509
Total	219,753	3,784,166
59 Orange		
Excise Tax Reduction	636,419	7,941,606
Supplemental Tuition Support		1,105,941
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		1,075,568
Local Road and Street Account Distribution		173,183
Indiana Technology Fund	25,650	950,398
Total	662,069	11,246,696

60 Owen		
Excise Tax Reduction	652,781	8,332,113
Supplemental Tuition Support		1,012,737
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		1,138,709
Local Road and Street Account Distribution		186,703
Indiana Technology Fund	7,193	832,042
Total	659,974	11,502,303
61 Parke		
Excise Tax Reduction	531,964	7,134,407
Supplemental Tuition Support		823,801
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		895,100
Local Road and Street Account Distribution		147,344
Indiana Technology Fund	13,425	771,212
Total	545,389	9,771,863
62 Perry		
Excise Tax Reduction	573,790	7,700,918
Supplemental Tuition Support		1,181,805
City and Town Police and Fire Pensions	13,612	149,362
Build Indiana Fund Local Projects		3,009,321
Local Road and Street Account Distribution		172,988
Indiana Technology Fund	19,897	932,921
Total	607,299	13,147,315
63 Pike		
Excise Tax Reduction	439,183	5,537,881
Supplemental Tuition Support		505,836
City and Town Police and Fire Pensions	3,034	24,430
Build Indiana Fund Local Projects		1,446,943
Local Road and Street Account Distribution		122,469
Indiana Technology Fund	5,054	372,696
Total	447,271	8,010,256
64 Porter		
Excise Tax Reduction	7,466,889	86,803,991
Supplemental Tuition Support		7,357,227
City and Town Police and Fire Pensions	310,978	3,313,872
Build Indiana Fund Local Projects		14,525,888
Local Road and Street Account Distribution		1,461,558
Indiana Technology Fund	86,724	3,711,150
Total	7,864,591	117,173,685

65 Posey		
Excise Tax Reduction	1,128,124	14,133,898
Supplemental Tuition Support		1,078,029
City and Town Police and Fire Pensions	28,321	352,005
Build Indiana Fund Local Projects		3,836,183
Local Road and Street Account Distribution		255,932
Indiana Technology Fund	35,779	975,964
Total	1,192,224	20,632,010
66 Pulaski		
Excise Tax Reduction	494,971	6,315,325
Supplemental Tuition Support		728,182
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		765,154
Local Road and Street Account Distribution		131,620
Indiana Technology Fund	11,720	611,991
Total	506,691	8,552,273
67 Putnam		
Excise Tax Reduction	1,234,528	15,852,102
Supplemental Tuition Support		1,906,393
City and Town Police and Fire Pensions	29,142	397,584
Build Indiana Fund Local Projects		1,008,802
Local Road and Street Account Distribution		301,888
Indiana Technology Fund	33,170	1,279,486
Total	1,296,840	20,746,255
68 Randolph		
Excise Tax Reduction	821,157	10,684,391
Supplemental Tuition Support		1,668,326
City and Town Police and Fire Pensions	155,463	1,344,325
Build Indiana Fund Local Projects		2,661,659
Local Road and Street Account Distribution		284,140
Indiana Technology Fund	24,182	1,097,173
Total	1,000,802	17,740,014
69 Ripley		
Excise Tax Reduction	950,467	12,646,055
Supplemental Tuition Support		1,578,663
City and Town Police and Fire Pensions	8,271	83,459
Build Indiana Fund Local Projects		1,844,623
Local Road and Street Account Distribution		271,557
Indiana Technology Fund	36,834	1,261,623
Total	995,572	17,685,980

70 Rush		
Excise Tax Reduction	591,766	8,067,726
Supplemental Tuition Support		875,492
City and Town Police and Fire Pensions	39,309	566,267
Build Indiana Fund Local Projects		2,178,572
Local Road and Street Account Distribution		176,896
Indiana Technology Fund	7,052	423,183
Total	638,127	12,288,136
71 St_Joseph		
Excise Tax Reduction	8,673,854	119,000,651
Supplemental Tuition Support		11,357,557
City and Town Police and Fire Pensions	1,787,488	22,623,906
Job Creation and Economic Development		1,802,848
Build Indiana Fund Local Projects		17,129,849
Local Road and Street Account Distribution		2,752,812
Indiana Technology Fund	63,803	3,529,271
Total	10,525,145	178,196,894
72 Scott		
Excise Tax Reduction	645,501	8,862,968
Supplemental Tuition Support		1,391,995
City and Town Police and Fire Pensions	27,998	452,780
Build Indiana Fund Local Projects		1,609,145
Local Road and Street Account Distribution		224,154
Indiana Technology Fund	12,902	1,149,477
Total	686,401	13,690,518
73 Shelby		
Excise Tax Reduction	1,614,341	21,116,717
Supplemental Tuition Support		2,330,442
City and Town Police and Fire Pensions	116,841	1,664,878
Build Indiana Fund Local Projects		2,393,104
Local Road and Street Account Distribution		437,052
Indiana Technology Fund	36,164	1,394,373
Total	1,767,346	29,336,566
74 Spencer		
Excise Tax Reduction	801,006	10,036,410
Supplemental Tuition Support		976,669
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		1,101,606
Local Road and Street Account Distribution		191,145
Indiana Technology Fund	20,012	2,666,679
Total	821,018	14,972,509

75 Starke		
Excise Tax Reduction	788,777	9,729,020
Supplemental Tuition Support		1,470,095
City and Town Police and Fire Pensions	6,631	76,220
Build Indiana Fund Local Projects		906,622
Local Road and Street Account Distribution		229,963
Indiana Technology Fund	17,061	1,229,282
Total	812,469	13,641,203
76 Steuben		
Excise Tax Reduction	1,199,037	15,864,669
Supplemental Tuition Support		1,783,827
City and Town Police and Fire Pensions	32,200	269,955
Build Indiana Fund Local Projects		2,130,945
Local Road and Street Account Distribution		324,721
Indiana Technology Fund	32,024	924,141
Total	1,263,261	21,298,257
77 Sullivan		
Excise Tax Reduction	726,810	8,929,870
Supplemental Tuition Support		1,007,727
City and Town Police and Fire Pensions	27,723	453,619
Build Indiana Fund Local Projects		4,511,937
Local Road and Street Account Distribution		188,783
Indiana Technology Fund	12,103	640,758
Total	766,636	15,732,695
78 Switzerland		
Excise Tax Reduction	286,367	3,668,886
Supplemental Tuition Support		507,129
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		657,500
Local Road and Street Account Distribution		71,077
Indiana Technology Fund	4,283	559,112
Total	290,650	5,463,704
79 Tippecanoe		
Excise Tax Reduction	5,651,398	67,607,762
Supplemental Tuition Support		4,744,209
City and Town Police and Fire Pensions	696,495	7,993,758
Build Indiana Fund Local Projects		6,730,858
Local Road and Street Account Distribution		1,259,151
Indiana Technology Fund	17,358	2,117,338
Wabash River Heritage		387,816
Total	6,365,251	90,840,892

80 Tipton		
Excise Tax Reduction	759,902	10,508,342
Supplemental Tuition Support		942,435
City and Town Police and Fire Pensions	33,116	405,288
Build Indiana Fund Local Projects		826,990
Local Road and Street Account Distribution		178,910
Indiana Technology Fund	21,878	659,104
Total	814,896	13,521,068
81 Union		
Excise Tax Reduction	239,990	3,114,960
Supplemental Tuition Support		476,805
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		634,969
Local Road and Street Account Distribution		71,595
Indiana Technology Fund	4,774	400,730
Total	244,764	4,699,060
82 Vanderburgh		
Excise Tax Reduction	6,539,021	84,770,910
Supplemental Tuition Support		6,736,476
City and Town Police and Fire Pensions	1,572,302	18,094,575
Build Indiana Fund Local Projects		14,149,632
Local Road and Street Account Distribution		1,753,660
Indiana Technology Fund	44,048	2,705,362
Total	8,155,371	128,210,615
83 Vermillion		
Excise Tax Reduction	592,407	7,631,979
Supplemental Tuition Support		821,648
City and Town Police and Fire Pensions	19,035	230,961
Build Indiana Fund Local Projects		2,358,659
Local Road and Street Account Distribution		172,774
Indiana Technology Fund	16,326	740,515
Total	627,768	11,956,536
84 Vigo		
Excise Tax Reduction	3,342,121	43,472,013
Supplemental Tuition Support		5,189,654
City and Town Police and Fire Pensions	611,225	7,370,444
Build Indiana Fund Local Projects		6,502,648
Local Road and Street Account Distribution		1,037,591
Indiana Technology Fund	31,387	1,937,634
Wabash River Heritage		314,989
Total	3,984,733	65,824,973

85 Wabash		
Excise Tax Reduction	1,099,228	15,351,146
Supplemental Tuition Support		2,093,298
City and Town Police and Fire Pensions	166,414	1,833,475
Build Indiana Fund Local Projects		1,062,538
Local Road and Street Account Distribution		352,648
Indiana Technology Fund	22,190	1,163,612
Wabash River Heritage		190,967
Total	1,287,832	22,047,685
86 Warren		
Excise Tax Reduction	344,299	4,308,602
Supplemental Tuition Support		393,816
City and Town Police and Fire Pensions		0
Build Indiana Fund Local Projects		1,094,839
Local Road and Street Account Distribution		84,747
Indiana Technology Fund	5,719	334,857
Wabash River Heritage		243,742
Total	350,018	6,460,603
87 Warrick		
Excise Tax Reduction	2,546,283	30,134,053
Supplemental Tuition Support		2,332,781
City and Town Police and Fire Pensions	27,068	408,521
Build Indiana Fund Local Projects		2,456,742
Local Road and Street Account Distribution		506,942
Indiana Technology Fund	21,367	1,325,595
Total	2,594,718	37,164,633
88 Washington		
Excise Tax Reduction	855,892	10,829,430
Supplemental Tuition Support		1,495,951
City and Town Police and Fire Pensions	32,909	287,426
Build Indiana Fund Local Projects		1,442,079
Local Road and Street Account Distribution		244,659
Indiana Technology Fund	13,932	1,068,738
Total	902,733	15,368,282
89 Wayne		
Excise Tax Reduction	1,996,606	27,248,769
Supplemental Tuition Support		4,069,959
City and Town Police and Fire Pensions	496,744	6,669,914
Build Indiana Fund Local Projects		9,665,453
Local Road and Street Account Distribution		749,923
Indiana Technology Fund	30,057	2,275,949
Total	2,523,407	50,679,967

90 Wells		
Excise Tax Reduction	927,833	12,335,223
Supplemental Tuition Support		1,605,390
City and Town Police and Fire Pensions	32,192	313,656
Build Indiana Fund Local Projects		2,716,190
Local Road and Street Account Distribution		279,153
Indiana Technology Fund	27,487	886,960
Wabash River Heritage		62,976
Total	987,512	18,199,548
91 White		
Excise Tax Reduction	948,900	12,239,044
Supplemental Tuition Support		1,520,307
City and Town Police and Fire Pensions	39,577	351,531
Build Indiana Fund Local Projects		1,509,660
Local Road and Street Account Distribution		262,157
Indiana Technology Fund	29,952	1,150,564
Total	1,018,429	17,033,264
92 Whitley		
Excise Tax Reduction	1,224,526	15,462,140
Supplemental Tuition Support		2,298,835
City and Town Police and Fire Pensions	28,223	363,716
Build Indiana Fund Local Projects		4,062,612
Local Road and Street Account Distribution		304,925
Indiana Technology Fund	23,322	1,184,748
Total	1,276,071	23,676,976
State Subtotal - Distributions to Counties	268,022,075	4,298,586,821

	Fiscal Year 2009	Fiscal Years 1989 - 2009
Distributions not allocated to specific counties		
Teachers' Retirement Fund pre-1996 Account	30,000,000	522,600,963
Teachers' Retirement Fund 1996 Account		60,000,000
Build Indiana Fund Local Projects		2,435,100
Local Police Fire not Specifically Allocated		43,606,413
Indiana Technology Fund	2,393,276	32,209,143
Higher Education Technology		29,000,000
21st Century Research and Techonology Fund		50,699,998
Digital Television Conversion for Indiana PBS Stations		17,879,380
Little Calumet River Basin Commission		3,000,000
Indiana University Proton Therapy		10,000,000
Purdue University-Nonotechnology		5,000,000
Department of Natural Resources State Projects		1,163,781
Indiana Department of Transportation Projects		6,156,833
Stream Pollution Control Grants		22,800,000
Board of Finance Transfer to the General Fund		247,304,622
Property Tax Replacement Fund Transfer		375,000,000
1992-1993 Biennium Appropriations to the Highway Constructions Ac.		72,500,000
Excise Cut Replacement Account	797,091	2,447,171
Other State & Local Distributions	3,027,271	8,260,253
Transfer to the General Fund	44,000,000	44,000,000
Total	80,217,638	1,556,063,657
Grand Total - Build Indiana Fund Distributions	348,239,713	5,854,650,478

Table 3
Distribution of Admissions Tax and Wagering Tax
Fiscal Year 2009
and Cumulative: FY 1996 through FY 2009

	Fiscal Year 2009	Cumulative Total Fiscal Years 1996-2009
Rivberboat Admissions Tax		
Distribution to State/Local Units*	$125,415,813	$1,429,814,496
Riverboat Wagering Tax		
Distribution to Property Tax Replacement Fund	$188,562,297	$2,767,882,879
Distribution to State General Fund	$185,275,087	$185,275,087
Local Revenue Sharing **	$33,000,000	$231,000,000
Distribution to Lottery and Gaming Surplus Account	$121,379,196	$2,026,321,958
Distribution to Local Units	$109,649,580	$1,129,975,986
Indiana Gaming Commissions Administrative	$2,333,533	$38,339,673
Gambling at Racetracks		
Slot Machine Wagering Tax to State Property Tax Reduction Trust Fund	$44,279,933	$49,279,708
Slot Machine Wagering Tax to State General Fund	$62,814,898	$62,814,898
County Wagering Fees	$11,494,992	$11,500,431
Supplemental Wagering Fees	$3,831,664	$3,833,477
Grand Total	**$888,036,993**	**$7,936,038,593**

* In FY 2009 $608.2 M in wagering tax revenues were deposited in state General Fund and Property Tax Releif Funds. In Sep 2008, $50.2 M was transferred from PTRF to the state and local units to address the admissions tax distribution shortfall for the previous fiscal year. In June 2009 $121.4 M was transferred from State Gaming Fund to the Build Indiana Fund (BIF) to meet the statutory requirement.

** P.L 224-2003 required the $33 million set aside for local revenue sharing for FY 2003 to be deposited in the state General Fund. In FY 2004, and years thereafter, $33 million was distributed to the local units in counties which do not have any riverboat casino.

Table 4
Distribution of Riverboat Admissions Tax to Local and State Units
Fiscal Year 2009
and Cumulative: FY 1996 through FY 2009

	Fiscal Year 2009*	Cumulative Total Fiscal Years 1996-2009*
Dearborn County	$7,222,408	$82,294,430
Dearborn County Convention and Visitor's Bureau	$722,234	$8,229,368
East Chicago**	$5,886,902	$65,818,468
Evansville	$2,115,139	$27,456,237
Gary**	$6,037,226	$78,808,591
Hammond**	$6,112,088	$68,281,044
Harrison County	$11,080,043	$107,105,358
Harrison County Convention and Visitor's Bureau	$553,997	$5,355,220
Indiana Horse Racing Commission***	$10,873,768	$291,683,628
Lake County**	$18,036,216	$212,908,102
Lake County Convention and Visitor's Bureau	$1,623,245	$20,123,935
LaPorte County	$3,499,713	$42,814,452
LaPorte County Convention's and Visitor's Bureau	$349,968	$4,281,408
Lawrenceburg	$7,222,408	$82,294,430
Mental Health, Division of	$4,122,213	$47,324,110
Michigan City	$3,499,713	$42,814,452
North West Indiana Law Enforcement Training Center	$180,360	$1,166,683
Ohio County	$2,524,017	$34,669,744
Ohio County Convention and Visitor's Bureau	$252,399	$3,466,943
Rising Sun	$2,524,017	$34,669,744
State Fair Commission	$6,183,382	$70,986,873
Switzerland County	$4,569,978	$39,099,419
Switzerland County Convention & Vistitor's Bureau	$228,497	$1,954,953
Vanderburgh County	$2,115,139	$27,456,237
Vanderburgh County Convention and Visitor's Bureau	$211,512	$2,745,599
Orange County	$1,062,125	$2,335,703
Paoli	$241,392	$530,842
Orleans	$241,392	$530,842
French Lick	$482,784	$1,265,431
West Baden Springs	$482,784	$1,265,431
Orange County Development Commission	$482,784	$1,698,395
West Baden Hotel Preservation & Maintenance Fund	$627,619	$2,016,900
Indiana Economic Development Corporation	$1,206,960	$3,290,920
Historic Hotel Preservation Commission	$0	$229,216
State General Fund***	$12,841,387	$12,841,387
Grand Total	**$125,415,813**	**$1,429,814,495**

* The distributions include $50,186,613 distributed from PTRF in Sep 2008 to meet the FY 2008 guaranteed level. FY 2009 supplemental distribution of $40,796,520 made from PTRF in Sep 2009 is not included in this total.

** $7.03 million shown to Lake county units for FY 2009 were reimburesed to state general fund for property tax credit provided during tax year 2006. In total $49.3 million has been reimburesed to state between 2005 and 2008.

*** As required by HEA 1835-2007, in FY 2009 the Indiana Horse Racing Commission's share of $12.8 million of admissions tax revenue were deposited in the state General Fund.

Table 5
Distribution of Riverboat Wagering Tax to Local Units
Fiscal Year 2009
and Cumulative: FY 1996 through FY 2009

	Fiscal Year 2009	Cumulative Total Fiscal Years 1996-2009
East Chicago	$13,549,654	$150,750,062
Evansville	$4,760,340	$65,932,302
Gary	$11,285,624	$156,670,062
Hammond **	$17,212,292	$168,103,115
Harrison County	$11,767,667	$116,097,316
Lawrenceburg	$17,686,963	$200,733,720
Michigan City	$9,556,783	$105,910,920
Rising Sun	$6,595,316	$87,032,037
Switzerland County	$5,111,269	$43,522,692
Orange County	$1,745,809	$4,556,708
Orange Co C&V Bureau	$96,989	$217,351
Orleans	$969,894	$2,173,509
Paoli	$969,894	$2,173,509
French Lick	$1,551,830	$4,122,006
West Baden Springs	$1,551,830	$4,122,006
Historic Hotel Preservation Commission	$0	$1,288,784
Orange Co. Development Commission	$1,551,830	$3,477,614
WB Hotel Preservation & Maintenance Fund	$3,685,596	$13,092,272
Grand Total	**$109,649,580**	**$1,129,975,985**

*This table represents the distribution of riverboat wagering tax revenues upto FY 2002 level to the dock city/county. For casinos other than Orange County casino, the first $33 M is set aside for revenue sharing among counties that do not have a casino and the remaining after above distribution is deposited in the Property Tax Replacement Fund. An amount is transferred from the Property Tax Replecement Fund to the Build Indiana Fund to meet the cap of $250 M for each fiscal year. Orange County casino distribution is illustrated in figure 5.

** In FY 2009 $3,463,269 in excess of the statutory amount was transferred to Hammond. This amount was reversed in FY 2010. This report shows the FY 2009 excess distribution to Hammond. FY 2010 report will show the reversal of this distribution.

TABLE 6
DISTRIBUTION OF FY 2009 RIVERBOAT WAGERING TAX REVENUE SHARING BY COUNTY

COUNTY	AMOUNT	COUNTY	AMOUNT
ADAMS COUNTY TOTAL	210,932	MADISON COUNTY TOTAL	836,563
ALLEN COUNTY TOTAL	2,081,709	MARION COUNTY TOTAL	5,397,681
BARTHOLOMEW COUNTY TOTAL	448,116	MARSHALL COUNTY TOTAL	283,091
BENTON COUNTY TOTAL	59,099	MARTIN COUNTY TOTAL	65,045
BLACKFORD COUNTY TOTAL	88,124	MIAMI COUNTY TOTAL	226,345
BOONE COUNTY TOTAL	289,232	MONROE COUNTY TOTAL	756,299
BROWN COUNTY TOTAL	93,826	MONTGOMERY COUNTY TOTAL	236,049
CARROLL COUNTY TOTAL	126,496	MORGAN COUNTY TOTAL	418,344
CASS COUNTY TOTAL	256,756	NEWTON COUNTY TOTAL	91,373
CLARK COUNTY TOTAL	605,175	NOBLE COUNTY TOTAL	290,286
CLAY COUNTY TOTAL	166,587	OHIO COUNTY TOTAL	
CLINTON COUNTY TOTAL	212,444	ORANGE COUNTY TOTAL	
CRAWFORD COUNTY TOTAL	67,392	OWEN COUNTY TOTAL	136,665
DAVIESS COUNTY TOTAL	187,063	PARKE COUNTY TOTAL	108,154
DEARBORN COUNTY TOTAL		PERRY COUNTY TOTAL	118,555
DECATUR COUNTY TOTAL	154,035	PIKE COUNTY TOTAL	80,527
DEKALB COUNTY TOTAL	252,710	PORTER COUNTY TOTAL	920,873
DELAWARE COUNTY TOTAL	745,045	POSEY COUNTY TOTAL	169,755
DUBOIS COUNTY TOTAL	248,877	PULASKI COUNTY TOTAL	86,286
ELKHART COUNTY TOTAL	1,146,659	PUTNAM COUNTY TOTAL	225,949
FAYETTE COUNTY TOTAL	160,515	RANDOLPH COUNTY TOTAL	171,888
FLOYD COUNTY TOTAL	444,277	RIPLEY COUNTY TOTAL	166,380
FOUNTAIN COUNTY TOTAL	112,627	RUSH COUNTY TOTAL	114,552
FRANKLIN COUNTY TOTAL	138,955	ST JOSEPH COUNTY TOTAL	1,665,868
FULTON COUNTY TOTAL	128,667	SCOTT COUNTY TOTAL	144,030
GIBSON COUNTY TOTAL	203,875	SHELBY COUNTY TOTAL	272,533
GRANT COUNTY TOTAL	460,462	SPENCER COUNTY TOTAL	127,914
GREENE COUNTY TOTAL	207,996	STARKE COUNTY TOTAL	147,768
HAMILTON COUNTY TOTAL	1,458,474	STEUBEN COUNTY TOTAL	208,353
HANCOCK COUNTY TOTAL	347,471	SULLIVAN COUNTY TOTAL	136,445
HARRISON COUNTY TOTAL		SWITZERLAND COUNTY TOTAL	
HENDRICKS COUNTY TOTAL	652,982	TIPPECANOE COUNTY TOTAL	934,404
HENRY COUNTY TOTAL	304,294	TIPTON COUNTY TOTAL	103,989
HOWARD COUNTY TOTAL	532,984	UNION COUNTY TOTAL	46,101
HUNTINGTON COUNTY TOTAL	238,847	VANDERBURGH COUNTY TOTAL	
JACKSON COUNTY TOTAL	259,297	VERMILLION COUNTY TOTAL	105,312
JASPER COUNTY TOTAL	188,462	VIGO COUNTY TOTAL	663,991
JAY COUNTY TOTAL	136,790	WABASH COUNTY TOTAL	219,306
JEFFERSON COUNTY TOTAL	198,887	WARREN COUNTY TOTAL	52,813
JENNINGS COUNTY TOTAL	172,848	WARRICK COUNTY TOTAL	328,602
JOHNSON COUNTY TOTAL	794,013	WASHINGTON COUNTY TOTAL	170,772
KNOX COUNTY TOTAL	246,255	WAYNE COUNTY TOTAL	445,996
KOSCIUSKO COUNTY TOTAL	464,564	WELLS COUNTY TOTAL	173,137
LAGRANGE COUNTY TOTAL	218,986	WHITE COUNTY TOTAL	158,501
LAKE COUNTY TOTAL		WHITELY COUNTY TOTAL	192,627
LAPORTE COUNTY TOTAL			
LAWRENCE COUNTY TOTAL	288,072	**TOTAL**	**$33,000,000**

Note: County Auditor's distribute county total to cities and towns in the county according to the ratio the city's or town's population bears to the total county population. The amount remaining after the distributions to the cities and towns is the county's share.