
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET DIVISION



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058
INDIANAPOLIS, IN 46204
PHONE (317) 232-3773
FAX (317) 232-8779

TO: ALL COUNTY AUDITORS

FROM: DEPARTMENT OF LOCAL GOVERNMENT FINANCE/BUDGET DIVISION

RE: 2009 FIT GUARANTEE DISTRIBUTION

DATE: JUNE 2009

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

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

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

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

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

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
FIT WORKSHEET 2009

County Number: 05
County Name: Blackford County

<u>Unit Name</u>	<u>Fund Code</u>	<u>1989 Bank Tax</u>	<u>1989 PCA 1999 Welfare Adjustment</u>	<u>1989 Net Bank Tax</u>	<u>2009 Bank Assessed Value</u>	<u>2009 Effective Tax Rate</u>	<u>2009 Actual Tax Rate</u>	<u>2009 Bank Property Tax</u>	<u>2009 FIT Guarantee</u>	<u>State Welfare/School Funds Allocation</u>	<u>FIT Distribution</u>
0000 BLACKFORD COUNTY											
CASINO/RIVERBOA	0005	\$0	\$0	\$0	\$575,140	0.0000	0.0000	\$0	\$0	\$0	\$0
RAINY DAY	0061	\$0	\$0	\$0	\$575,140	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$13,183	\$299	\$12,884	\$575,140	0.5856	0.5856	\$3,368	\$9,516	\$1,570	\$7,946
2006 REASSESS	0123	\$471	\$11	\$460	\$575,140	0.0209	0.0209	\$120	\$340	\$56	\$284
CUM COURT HOUSE	0590	\$313	\$7	\$306	\$575,140	0.0139	0.0139	\$80	\$226	\$38	\$188
HIGHWAY	0702	\$0	\$0	\$0	\$575,140	0.0000	0.0000	\$0	\$0	\$0	\$0
LR &S	0706	\$0	\$0	\$0	\$575,140	0.0000	0.0000	\$0	\$0	\$0	\$0
CUM BRIDGE	0790	\$826	\$19	\$807	\$575,140	0.0367	0.0367	\$211	\$596	\$99	\$497
HEALTH	0801	\$810	\$18	\$792	\$575,140	0.0360	0.0360	\$207	\$585	\$96	\$489
JAIL BOND	1186	\$1,909	\$43	\$1,866	\$575,140	0.0848	0.0848	\$488	\$1,378	\$227	\$1,151
CUM JAIL	1192	\$230	\$5	\$225	\$575,140	0.0102	0.0102	\$59	\$166	\$28	\$138
CCD	2391	\$500	\$11	\$489	\$575,140	0.0222	0.0222	\$128	\$361	\$60	\$301
		\$18,242	\$413	\$17,829		0.8103	0.8103	\$4,661	\$13,168	\$2,174	\$10,994
0001 HARRISON TOWNSHIP											
GENERAL	0101	\$116	\$0	\$116	\$52,520	0.0175	0.0175	\$9	\$107	\$0	\$107
TWP ASSISTANCE	0840	\$190	\$0	\$190	\$52,520	0.0286	0.0286	\$15	\$175	\$0	\$175
		\$306	\$0	\$306		0.0461	0.0461	\$24	\$282	\$0	\$282
0001F HARRISON TOWNSHIP											
FIRE	1111	\$0	\$0	\$0	\$0	0.0461	0.0461	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0461	0.0461	\$0	\$0	\$0	\$0
0002 JACKSON TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$19,310	0.0074	0.0074	\$1	\$0	\$0	\$0

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
FIT WORKSHEET 2009

County Number: 05
County Name: Blackford County

Unit Name	Fund Code	1989 Bank Tax	1989 PCA 1999 Welfare Adjustment	1989 Net Bank Tax	2009 Bank Assessed Value	2009 Effective Tax Rate	2009 Actual Tax Rate	2009 Bank Property Tax	2009 FIT Guarantee	State Welfare/School Funds Allocation	FIT Distribution
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$19,310	0.0239	0.0239	\$5	\$0	\$0	\$0
TWP ASSIST LOAN	0885	\$0	\$0	\$0	\$19,310	0.0156	0.0156	\$3	\$0	\$0	\$0
LIB (NON-LIB)	2010	\$0	\$0	\$0	\$19,310	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0469	0.0469	\$9	\$0	\$0	\$0
0002F JACKSON TOWNSHIP											
FIRE	1111	\$0	\$0	\$0	\$0	0.0231	0.0231	\$0	\$0	\$0	\$0
CUM FIRE(TWP)	1190	\$0	\$0	\$0	\$0	0.0330	0.0330	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0561	0.0561	\$0	\$0	\$0	\$0
0003 LICKING TOWNSHIP											
GENERAL	0101	\$189	\$0	\$189	\$503,310	0.0166	0.0166	\$84	\$105	\$0	\$105
TWP ASSISTANCE	0840	\$734	\$0	\$734	\$503,310	0.0644	0.0644	\$324	\$410	\$0	\$410
LIB (NON-LIB)	2010	\$163	\$0	\$163	\$48,410	0.0143	0.0143	\$7	\$156	\$0	\$156
		\$1,086	\$0	\$1,086		0.0953	0.0953	\$415	\$671	\$0	\$671
0003F LICKING TOWNSHIP											
FIRE	1111	\$0	\$0	\$0	\$48,410	0.0242	0.0242	\$12	\$0	\$0	\$0
		\$0	\$0	\$0		0.0242	0.0242	\$12	\$0	\$0	\$0
0004 WASHINGTON TOWNSHIP											
GENERAL	0101	\$0	\$0	\$0	\$0	0.0250	0.0250	\$0	\$0	\$0	\$0
TWP ASSISTANCE	0840	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0250	0.0250	\$0	\$0	\$0	\$0
0004F WASHINGTON TOWNSHIP											
FIRE	1111	\$0	\$0	\$0	\$0	0.0383	0.0383	\$0	\$0	\$0	\$0
FIRE EQUIP DEBT	1182	\$0	\$0	\$0	\$0	0.0090	0.0090	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.0473	0.0473	\$0	\$0	\$0	\$0

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

FIT WORKSHEET 2009

County Number: 05
County Name: Blackford County

Unit Name	Fund Code	1989 Bank Tax	1989 PCA 1999 Welfare Adjustment	1989 Net Bank Tax	2009 Bank Assessed Value	2009 Effective Tax Rate	2009 Actual Tax Rate	2009 Bank Property Tax	2009 FIT Guarantee	State Welfare/School Funds Allocation	FIT Distribution
0409 HARTFORD CITY CIVIL CITY											
CASINO/RIVERBOA	0005	\$0	\$0	\$0	\$454,900	0.0000	0.0000	\$0	\$0	\$0	\$0
RAINY DAY	0061	\$0	\$0	\$0	\$454,900	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$11,256	\$0	\$11,256	\$454,900	0.9329	0.9329	\$4,244	\$7,012	\$0	\$7,012
DEBT SERVICE	0180	\$900	\$0	\$900	\$454,900	0.0746	0.0746	\$339	\$561	\$0	\$561
FIRE PENSION	0341	\$306	\$0	\$306	\$454,900	0.0254	0.0254	\$116	\$190	\$0	\$190
POLICE PENSION	0342	\$372	\$0	\$372	\$454,900	0.0308	0.0308	\$140	\$232	\$0	\$232
LR &S	0706	\$0	\$0	\$0	\$454,900	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$2,236	\$0	\$2,236	\$454,900	0.1853	0.1853	\$843	\$1,393	\$0	\$1,393
CUM FIRE SPEC	1191	\$0	\$0	\$0	\$454,900	0.0000	0.0000	\$0	\$0	\$0	\$0
CCI	2379	\$0	\$0	\$0	\$454,900	0.0000	0.0000	\$0	\$0	\$0	\$0
CCD	2391	\$528	\$0	\$528	\$454,900	0.0438	0.0438	\$199	\$329	\$0	\$329
		\$15,598	\$0	\$15,598		1.2928	1.2928	\$5,881	\$9,717	\$0	\$9,717
0450 DUNKIRK CIVIL CITY											
GENERAL	0101	\$335	\$0	\$335	\$19,310	1.1996	1.1996	\$232	\$103	\$0	\$103
POLICE PENSION	0342	\$0	\$0	\$0	\$19,310	0.0000	0.0000	\$0	\$0	\$0	\$0
LR &S	0706	\$0	\$0	\$0	\$19,310	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$45	\$0	\$45	\$19,310	0.1615	0.1615	\$31	\$14	\$0	\$14
CCI	2379	\$0	\$0	\$0	\$19,310	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$380	\$0	\$380		1.3611	1.3611	\$263	\$117	\$0	\$117
0464 MONTPELIER CIVIL CITY											
GENERAL	0101	\$3,476	\$0	\$3,476	\$52,520	0.8452	0.8452	\$444	\$3,032	\$0	\$3,032
DEBT SERVICE	0180	\$264	\$0	\$264	\$52,520	0.0642	0.0642	\$34	\$230	\$0	\$230

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

FIT WORKSHEET 2009

County Number: 05
County Name: Blackford County

Unit Name	Fund Code	1989 Bank Tax	1989 PCA 1999 Welfare Adjustment	1989 Net Bank Tax	2009 Bank Assessed Value	2009 Effective Tax Rate	2009 Actual Tax Rate	2009 Bank Property Tax	2009 FIT Guarantee	State Welfare/School Funds Allocation	FIT Distribution
POLICE PENSION	0342	\$0	\$0	\$0	\$52,520	0.0000	0.0000	\$0	\$0	\$0	\$0
LR &S	0706	\$0	\$0	\$0	\$52,520	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$0	\$0	\$0	\$52,520	0.0000	0.0000	\$0	\$0	\$0	\$0
CCI	2379	\$0	\$0	\$0	\$52,520	0.0000	0.0000	\$0	\$0	\$0	\$0
CCD	2391	\$135	\$0	\$135	\$52,520	0.0329	0.0329	\$17	\$118	\$0	\$118
		\$3,875	\$0	\$3,875		0.9423	0.9423	\$495	\$3,380	\$0	\$3,380
0951 SHAMROCK LAKES CIVIL TOWN											
RAINY DAY	0061	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$0	0.2600	0.2600	\$0	\$0	\$0	\$0
LR &S	0706	\$0	\$0	\$0	\$0	0.0000	0.0000	\$0	\$0	\$0	\$0
MVH	0708	\$0	\$0	\$0	\$0	0.2200	0.2200	\$0	\$0	\$0	\$0
		\$0	\$0	\$0		0.4800	0.4800	\$0	\$0	\$0	\$0
0515 BLACKFORD COUNTY SCHOOL CORPORATION											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$555,830	0.0000	0.0000	\$0	\$0	\$0	\$0
GENERAL	0101	\$0	\$0	\$0	\$555,830	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$20,526	\$0	\$20,526	\$555,830	0.6246	0.6246	\$3,472	\$17,054	\$7,068	\$9,986
SCH PENSION DEB	0186	\$3,286	\$0	\$3,286	\$555,830	0.1000	0.1000	\$556	\$2,730	\$1,131	\$1,599
SCHOOL CPF	1214	\$8,889	\$0	\$8,889	\$555,830	0.2705	0.2705	\$1,504	\$7,385	\$3,061	\$4,324
TRANSPORTATION	6301	\$5,347	\$0	\$5,347	\$555,830	0.1627	0.1627	\$904	\$4,443	\$1,841	\$2,602
BUS REPLACEMENT	6302	\$391	\$0	\$391	\$555,830	0.0119	0.0119	\$66	\$325	\$135	\$190
		\$38,439	\$0	\$38,439		1.1697	1.1697	\$6,502	\$31,937	\$13,236	\$18,701
3945 JAY COUNTY SCHOOL CORPORATION											
PRE-SCH SPEC ED	0060	\$0	\$0	\$0	\$19,310	0.0000	0.0000	\$0	\$0	\$0	\$0

STATE OF INDIANA
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FIT WORKSHEET 2009

County Number: 05
County Name: Blackford County

Unit Name	Fund Code	1989 Bank Tax	1989 PCA 1999 Welfare Adjustment	1989 Net Bank Tax	2009 Bank Assessed Value	2009 Effective Tax Rate	2009 Actual Tax Rate	2009 Bank Property Tax	2009 FIT Guarantee	State Welfare/School Funds Allocation	FIT Distribution
GENERAL	0101	\$0	\$0	\$0	\$19,310	0.0000	0.0000	\$0	\$0	\$0	\$0
DEBT SERVICE	0180	\$186	\$0	\$186	\$19,310	0.3991	0.3991	\$77	\$109	\$48	\$61
SCH PENSION DEB	0186	\$58	\$0	\$58	\$19,310	0.1250	0.1250	\$24	\$34	\$15	\$19
SCHOOL CPF	1214	\$176	\$0	\$176	\$19,310	0.3758	0.3758	\$73	\$103	\$45	\$58
TRANSPORTATION	6301	\$106	\$0	\$106	\$19,310	0.2266	0.2266	\$44	\$62	\$27	\$35
BUS REPLACEMENT	6302	\$16	\$0	\$16	\$19,310	0.0337	0.0337	\$7	\$9	\$4	\$5
		\$542	\$0	\$542		1.1602	1.1602	\$225	\$317	\$139	\$178
0013 HARTFORD CITY PUBLIC LIBRARY											
GENERAL	0101	\$2,410	\$0	\$2,410	\$454,900	0.1747	0.1747	\$795	\$1,615	\$0	\$1,615
LIBRARY CPF	1220	\$184	\$0	\$184	\$454,900	0.0133	0.0133	\$61	\$123	\$0	\$123
LIRF	2011	\$0	\$0	\$0	\$454,900	0.0000	0.0000	\$0	\$0	\$0	\$0
		\$2,594	\$0	\$2,594		0.1880	0.1880	\$856	\$1,738	\$0	\$1,738
0014 MONTPELIER PUBLIC LIBRARY											
GENERAL	0101	\$378	\$0	\$378	\$52,520	0.0877	0.0877	\$46	\$332	\$0	\$332
		\$378	\$0	\$378		0.0877	0.0877	\$46	\$332	\$0	\$332
0106 DUNKIRK PUBLIC LIBRARY											
GENERAL	0101	\$41	\$0	\$41	\$19,310	0.1806	0.1806	\$35	\$6	\$0	\$6
		\$41	\$0	\$41		0.1806	0.1806	\$35	\$6	\$0	\$6
1092 BLACKFORD COUNTY SOLID WASTE											
SP SOL WASTE MA	8210				\$575,140	0.0000	0.0000	\$0			
						0.0000	0.0000	\$0			
County Totals:									\$15,549	\$46,116	