

**Distribution of
Build Indiana Fund
and
Riverboat Admissions and Wagering Taxes**

**Fiscal Year Ending
June 30, 2006**

**Prepared by the
Indiana State Budget Agency**

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Distribution of Build Indiana Fund

Overview

This report presents total state distributions of lottery and gaming revenues by county for the fiscal year ending June 30, 2006, 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 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 from 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 Project 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 in the appropriations, transfers, and distributions of lottery and gaming revenues. 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. 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 Property Tax Replacement Fund.

Figure 1 illustrates the sources of revenue and the “hierarchy” of distributions within the Build Indiana Fund. As *Figure 1* shows, after \$60.0 million of surplus lottery revenue is transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers’ Retirement Fund, the remaining surplus lottery revenue is 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 Property Tax Replacement 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.

The highest priority distribution is for motor vehicle excise tax replacement. IC 4-30-17-3.5 as amended by P.L. 186-2002 requires a transfer from the Build Indiana Fund to the Motor Vehicle Excise Tax Replacement Account 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.

Sources and Uses of Revenue for FY 2006

In FY 2006, Lottery and Gaming revenues totaling \$250.0 million were transferred to the Build Indiana Fund from the following sources:

Hoosier Lottery	\$149.9 million
Riverboat Gaming	\$92.3 million
Horse Racing	\$4.2 million
Charity Gaming	\$3.5 million

From 1989 through June 30, 2006, lottery and gaming revenue totaling \$ 6.586 billion were transferred to the State as follows:

Revenue transferred to state funds from lottery and gaming activities in each fiscal year.* (in \$ million)							
Build Indiana Fund:	<i>Source</i>	<i>Receiving Fund</i>	<i>Up to</i>				TOTAL
			<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	
	Lottery Profits	Build Indiana Fund	1,652.2	138.5	129.7	149.9	2,070.5
	Riverboat Wagering Tax	Build Indiana Fund	1,417.0	106.5	113.9	92.3	1,729.7
	Pari Mutuel Wagering Tax	Build Indiana Fund	18.9	1.9	2.3	4.2	27.4
	Charity Gaming Tax	Build Indiana Fund	41.2	3.0	4.0	3.5	51.7
	BIF Fund Interest	Build Indiana Fund	115.2	0.0	0.0	0.0	115.2
	BIF Total						3,994.5
Other Funds:							
	Lottery Profits	Local Police/Fire Pension	216.3	30.0	30.0	30.0	306.3
	Lottery Profits	Teacher's Retirement Fund	402.6	30.0	30.0	30.0	492.6
	Lottery Profits	Help America Vote Fund	0.0	1.8	0.0	0.0	1.8
	Riverboat Wagering Tax	Property Tax Rep Fund	294.7	495.2	470.8	497.6	1,758.3
	Riverboat Wagering Tax	General Fund	33.0	0.0	0.0	0.0	33.0
TOTAL							6,586.5

* \$31.1 million in FY 2004, \$46.2 million in FY 2005, and \$45.1 million in FY 2006 were transferred from the Property Tax Replacement Fund to meet the statutory fiscal year admissions tax distributions to the local units. Net wagering tax revenue deposited in the Property Tax Replacement Fund was \$464.0 M in FY 2004, \$424.6 M in FY 2005, and \$452.5 million in FY 2006.

In June 2003, the Build Indiana Fund received a transfer of \$131.8 million from the State General Fund to meet motor vehicle excise tax replacement obligations. The fund also received \$3.3 million in transfers in FY 2003. From 1989 through June 30, 2006 the Build Indiana Fund has received \$4.130 billion in lottery and gaming revenues and state transfers.

The illustration below summarizes the distributions from the Build Indiana Fund for FY 2006 and cumulative distributions since FY 1989.

Distributions from Build Indiana Fund for FY 2006 and cumulative since FY 1989 (in \$ million)			
Build Indiana Fund Distributions	<u>Up to 2005*</u>	<u>2006</u>	TOTAL
<i>Fund</i>			
Excise Tax Replacement Distribution	2,052.4	236.2	2,288.6
Supplemental Tuition Support	293.2		293.2
Build Indiana Fund State & Local Projects	817.3	5.2	822.5
Board of Finance Transfer to the General Fund	247.3		247.3
Property Tax Replacement Fund Transfer (Revenue Lost to the Recession of 90-91)	375.0		375.0
	72.5		72.5
BIF Total			4,099.1
Other Distributions			
Local Police/Fire Pension	276.3	30.0	306.3
Teacher's Retirement Fund	462.6	30.0	492.6
TOTAL	4,596.6	301.4	4,898.0

* The variance between the previously reported total uses up to FY 2005 is due to a restatement of distributions to Indiana PBS Stations for Digital Television Conversion.

For FY 2006, the funds remaining after the distribution for motor vehicle excise tax replacement were appropriated to fund the Indiana Technology Fund and other local and state projects. Of the total \$ 4.130 billion in lottery and gaming revenues and transfers received by the Build Indiana Fund since 1989, \$ 4.099 billion has been distributed as described in this report. With the exception of \$19.6 million, 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 1 & 2 illustrate the disposition of lottery and gaming revenues in FY 2006. *Table 1* summarizes the distribution of funds from the Build Indiana Fund for all purposes for FY 2006 and shows cumulative distributions since FY 1989. *Table 2* details certain FY 2006 distributions on county-by-county basis and shows cumulative distributions since FY 1989. *Table 3, 4, 5 and 6* 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.

In 1996, 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.

In 1997, 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 offset 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 received the appropriation in FY 2006.

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. Because police and fire pension payments are the responsibility of cities and towns, it is possible to calculate the benefit to each community of these distributions. 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, 2006. 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. There were no appropriations for local projects in FY 2006. The amount of Build Indiana Fund local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2006. 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. Actual distributions to the local entities in FY 2006 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 \$50 million appropriated for FY 2000- FY 2001 biennium. In FY 2002 administrative cost up to \$700,000 were approved and distributed from the 2001 appropriation. In total the 21st Century Research and Technology Fund has received disbursement 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 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 receives excess revenue from riverboat wagering taxes. In FY 2003, \$294.7 million was deposited in the Property Tax Replacement Fund from the riverboat wagering tax revenue. The Fund received \$ 464.0 million in FY 2004 and \$424.6 million in FY 2005 of riverboat wagering tax revenue. In FY 2006 the Fund received \$452.5 million of riverboat wagering tax revenues.

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 *Table 2*.

Riverboat Admissions and Wagering Tax Distributions

Table 3 summarizes the total riverboat admissions and wagering tax distributions for FY 2006 and the cumulative amount since FY 1996. *Table 4 and 5* present these distributions as received by specific state and local units. *Table 6* shows the distribution of \$33 million in wagering tax revenues to non-riverboat local units.

Table 4 shows the distribution of riverboat admissions tax to local units in FY 2006 and cumulative from FY 1996. The \$3 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

2. 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 Property Tax Replacement Fund. Any distributions made from the Property Tax Replacement Fund are to be made by September 15 of the succeeding fiscal year.

P.L. 92-2003 eliminated the Patoka Lake riverboat license and provisions relating to that license and authorized a riverboat in Orange County. There is no riverboat operating in Orange County at this time. The admissions tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County riverboat.

Admissions tax revenues from the Orange County riverboat are to be distributed as follows:

- 25% to Orange County
- 16% divided equally between French Lick and West Baden Springs
- 9% to the Historic Hotel Preservation Commission
- 25% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 25% to the Indiana Economic Development Corporation

Table 5 displays the riverboat wagering tax distributions to local units in FY 2006 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	35%

P.L. 192-2002(ss) requires the Department of Revenue to deposit 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 of 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 Property Tax Replacement Fund.

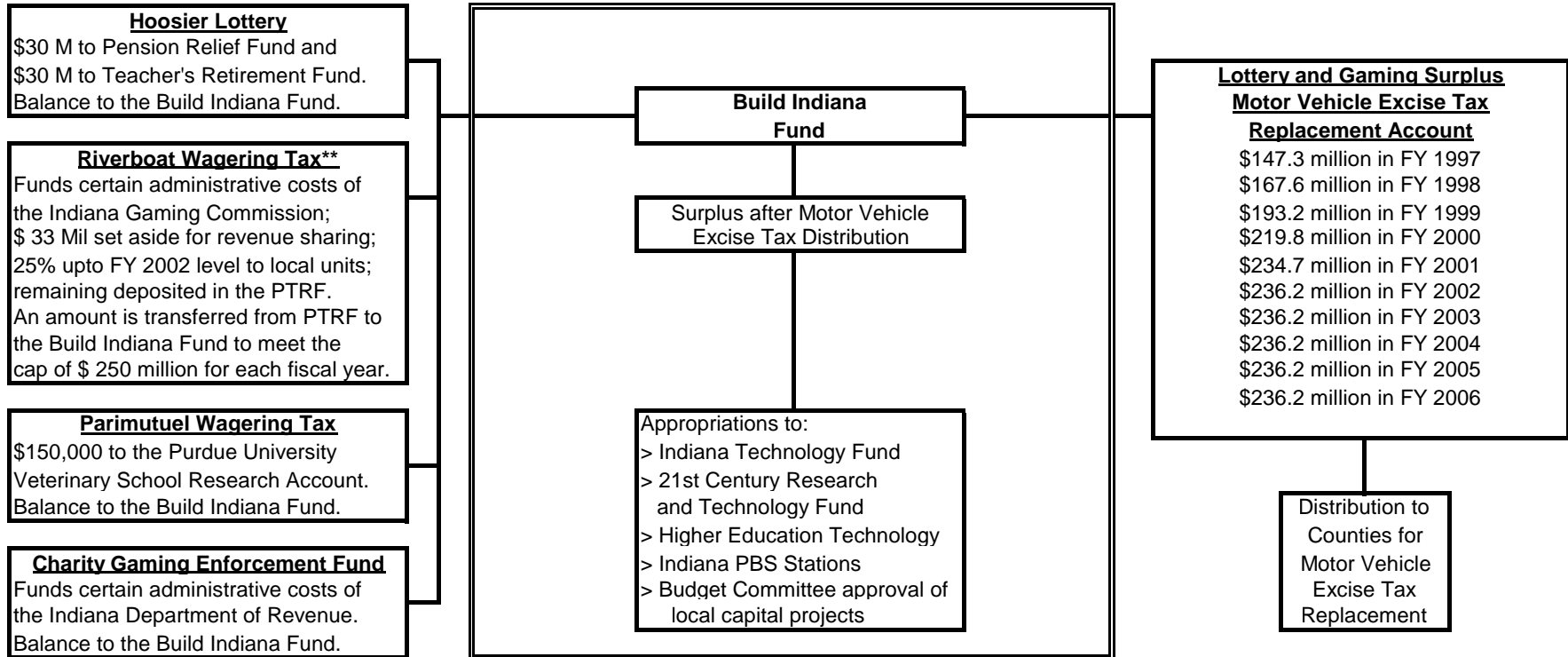
Wagering tax revenue from Orange County riverboat authorized under P.L. 92-2003 is distributed as follows:

- 10% to Orange County
- 10% divided equally between French Lick and West Baden Springs
- 5% to the Historic Hotel Preservation Commission
- 37.5% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 37.5% to the Property Tax Replacement 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 Property Tax Replacement Fund. No riverboat operates in Orange County at this time.

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.

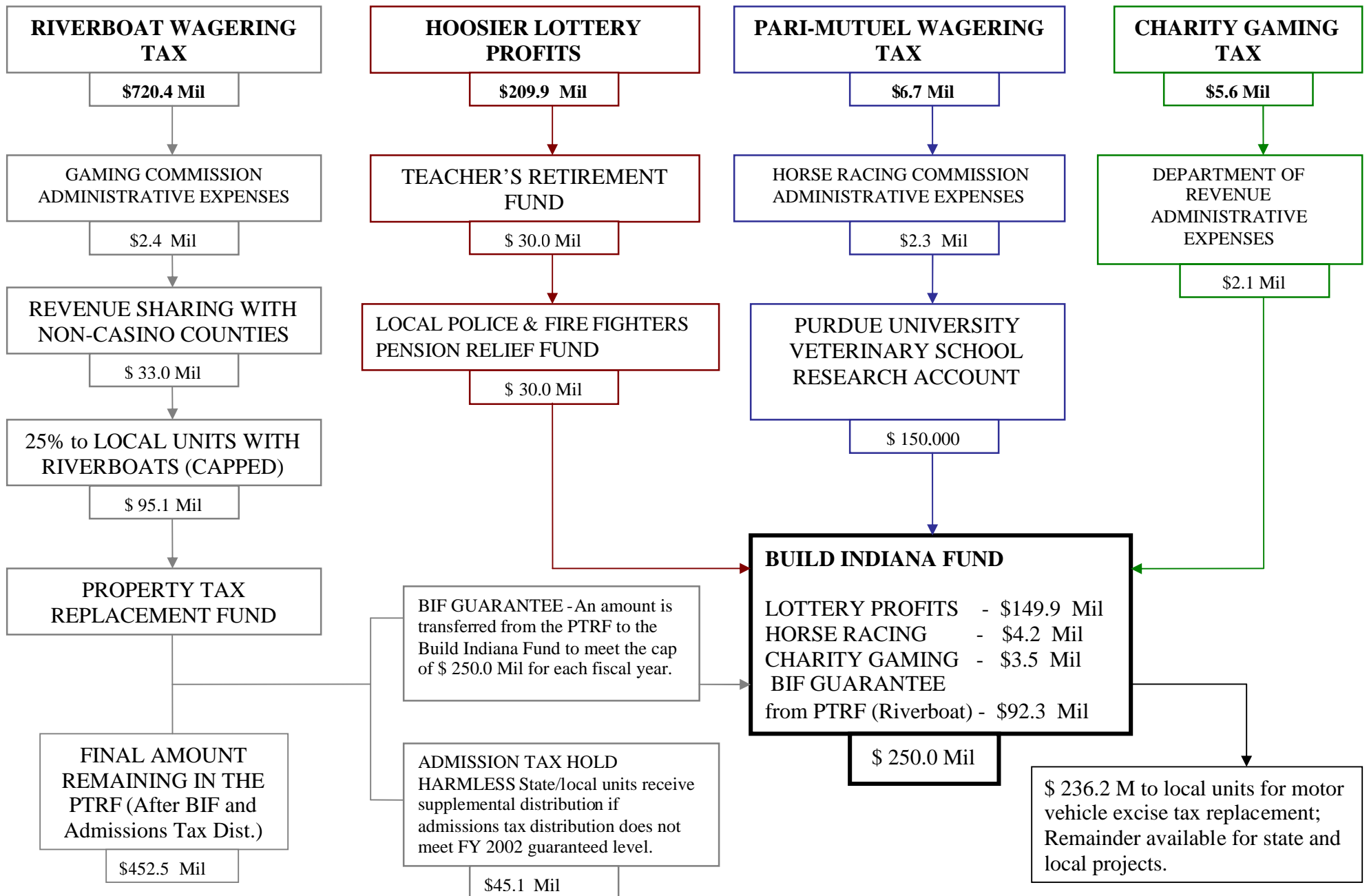
Figure 1
BUILD INDIANA FUND
Sources and Uses *



* Please refer to Figure 2 for FY 2006 disposition of lottery and gaming revenues.

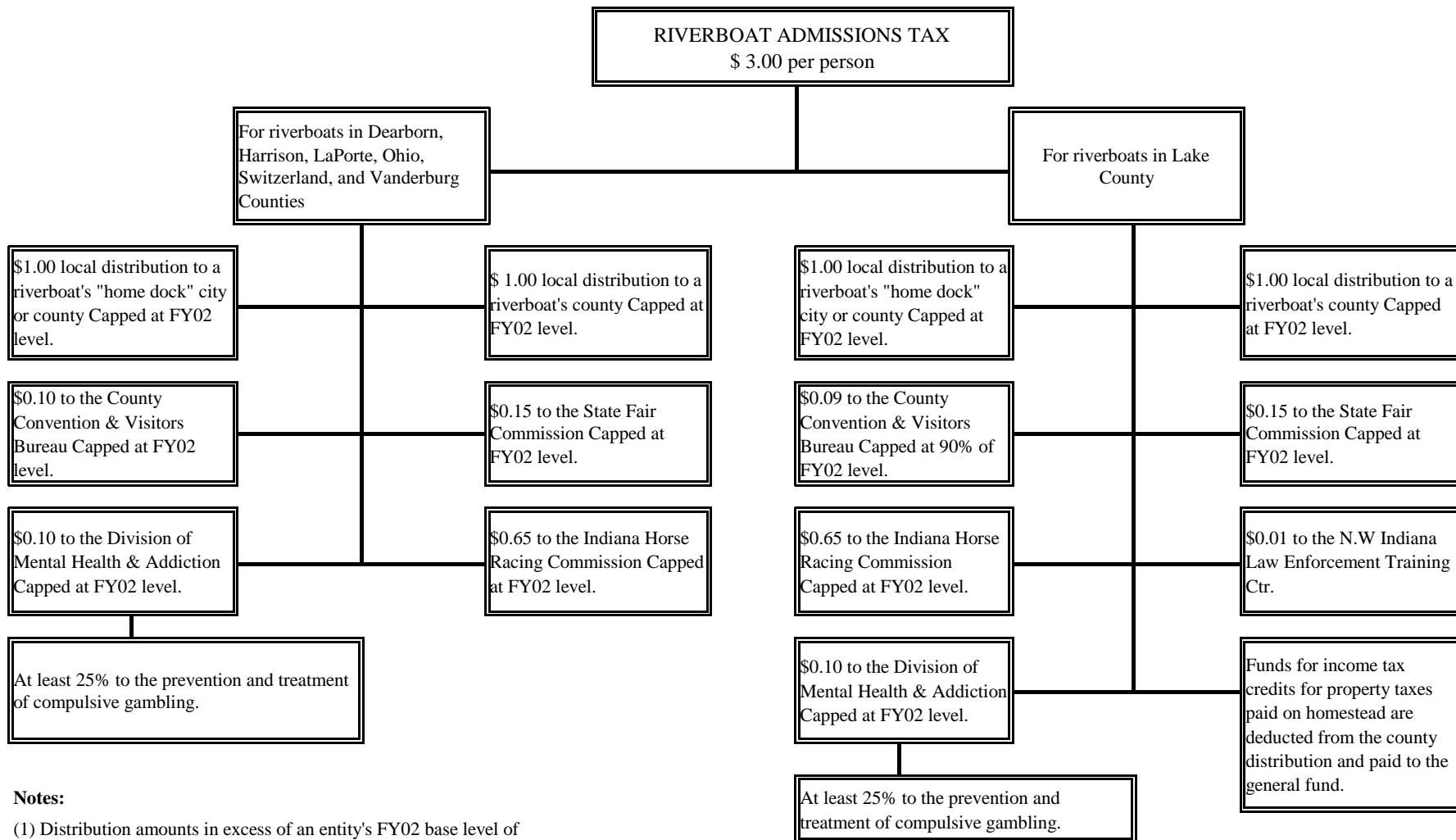
** Please refer to Figure 3 & 4 for Riverboat Admissions Tax and Riverboat Wagering Tax distribution details.

Fig 2: FY 2006 DISPOSITION OF LOTTERY AND GAMING REVENUES



✚ This chart does not show the distribution established for Orange county riverboat.

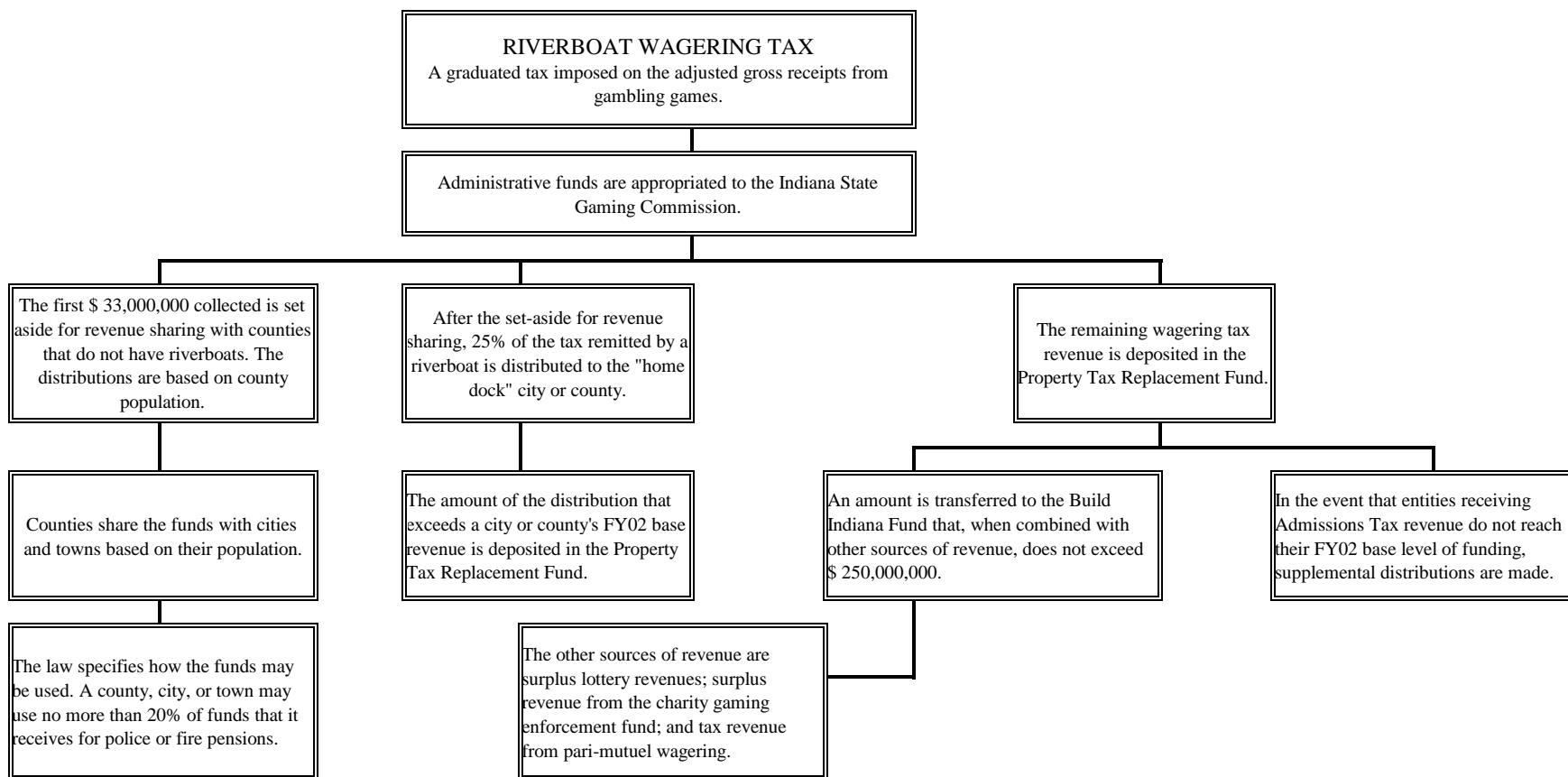
Figure 3
RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS
Fiscal Year 2006



Notes:

- (1) Distribution amounts in excess of an entity's FY02 base level of funding are paid to the property tax replacement fund.
- (2) This chart does not show the distributions established for the Orange County riverboat.

Figure 4
RIVERBOAT WAGERING TAX DISTRIBUTIONS
Fiscal Year 2006



Notes: This chart does not show the distributions established for Orange County riverboat.

Table 1
Distribution of
Build Indiana Fund
Fiscal Year 2006
and Cumulative: FY 1989 through FY 2006
by Expenditure/Distribution Category

in Dollars	Fiscal Year 2006	Cumulative Total Fiscal Years 1989 - 2006
<u>State Totals by Expenditure/Distribution Category</u>		
<i>Excise Tax Reduction</i>	236,212,440	2,288,573,204
<i>Supplemental Tuition Support</i>		293,207,699
<i>City and Town Police and Fire Pensions</i>	30,000,000	306,332,833
<i>Job Creation and Economic Development</i>		30,000,000
<i>Build Indiana Fund Local Projects</i>	98,739	407,946,333
<i>Local Road and Street Account Distribution</i>		60,000,000
<i>Indiana Technology Fund</i>	4,750,000	178,174,295
<i>Teachers' Retirement Fund pre-1996 Account</i>	30,000,000	432,600,963
<i>Teachers' Retirement Fund 1996 Account</i>		60,000,000
<i>21st Century Research and Techonology Fund</i>		50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		17,879,380
<i>Little Calumet River Basin Commission</i>	361,657	3,000,000
<i>Indiana University Proton Therapy</i>		10,000,000
<i>Purdue University-Nonotechnology</i>		5,000,000
<i>Higher Education Technology</i>		29,000,000
<i>Department of Natural Resources State Projects</i>		1,900,000
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Board of Finance Transfer to the General Fund</i>		247,304,622
<i>Property Tax Replacement Fund Transfer</i>		375,000,000
<i>1992-1993 Biennium Appropriations to the Highway Constructions Ac.</i>		72,500,000
Grand Total - Build Indiana Fund Distributions	<u>301,422,836</u>	<u>4,898,076,160</u>

Table 2
Distribution of Build Indiana Fund
Fiscal Year 2006
and Cumulative: FY 1989 through FY 2006
by County

Co. No. County Name	Fiscal Year 2006	Cumulative Total Fiscal Years 1989 - 2006
1 Adams		
<i>Excise Tax Reduction</i>	890,640	9,390,220
<i>Supplemental Tuition Support</i>		1,544,370
<i>City and Town Police and Fire Pensions</i>	69,310	515,856
<i>Build Indiana Fund Local Projects</i>		2,012,831
<i>Local Road and Street Account Distribution</i>		299,509
<i>Indiana Technology Fund</i>	36,081	1,120,390
Total	996,032	14,883,176
2 Allen		
<i>Excise Tax Reduction</i>	12,716,887	125,135,278
<i>Supplemental Tuition Support</i>		13,905,752
<i>City and Town Police and Fire Pensions</i>	1,875,610	18,602,696
<i>Build Indiana Fund Local Projects</i>	1,607	17,722,238
<i>Local Road and Street Account Distribution</i>		3,484,576
<i>Indiana Technology Fund</i>	29,476	5,283,487
Total	14,623,580	184,134,027
3 Bartholomew		
<i>Excise Tax Reduction</i>	3,192,705	28,926,701
<i>Supplemental Tuition Support</i>		3,277,832
<i>City and Town Police and Fire Pensions</i>	351,126	3,043,371
<i>Job Creation and Economic Development</i>		2,266,667
<i>Build Indiana Fund Local Projects</i>		7,324,741
<i>Local Road and Street Account Distribution</i>		755,581
<i>Indiana Technology Fund</i>	26,932	1,584,475
Total	3,570,763	47,179,368
4 Benton		
<i>Excise Tax Reduction</i>	302,234	3,317,324
<i>Supplemental Tuition Support</i>		606,985
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		924,850
<i>Local Road and Street Account Distribution</i>		96,453
<i>Indiana Technology Fund</i>	23,773	504,806
Total	326,007	5,450,417

<u>5 Blackford</u>		
<i>Excise Tax Reduction</i>	432,711	4,411,178
<i>Supplemental Tuition Support</i>		812,813
<i>City and Town Police and Fire Pensions</i>	19,957	278,512
<i>Build Indiana Fund Local Projects</i>		1,998,850
<i>Local Road and Street Account Distribution</i>		148,169
<i>Indiana Technology Fund</i>	8,166	379,485
Total	<u>460,834</u>	<u>8,029,006</u>
<u>6 Boone</u>		
<i>Excise Tax Reduction</i>	2,591,285	23,303,154
<i>Supplemental Tuition Support</i>		2,161,371
<i>City and Town Police and Fire Pensions</i>	55,324	493,238
<i>Build Indiana Fund Local Projects</i>		2,778,109
<i>Local Road and Street Account Distribution</i>		459,104
<i>Indiana Technology Fund</i>	36,916	1,385,095
Total	<u>2,683,524</u>	<u>30,580,070</u>
<u>7 Brown</u>		
<i>Excise Tax Reduction</i>	585,974	5,913,941
<i>Supplemental Tuition Support</i>		740,722
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,159,004
<i>Local Road and Street Account Distribution</i>		156,800
<i>Indiana Technology Fund</i>	10,241	464,064
Total	<u>596,215</u>	<u>8,434,531</u>
<u>8 Carroll</u>		
<i>Excise Tax Reduction</i>	760,353	7,848,325
<i>Supplemental Tuition Support</i>		868,712
<i>City and Town Police and Fire Pensions</i>	13,927	51,617
<i>Build Indiana Fund Local Projects</i>		702,161
<i>Local Road and Street Account Distribution</i>		197,670
<i>Indiana Technology Fund</i>	15,865	573,593
Total	<u>790,145</u>	<u>10,242,077</u>
<u>9 Cass</u>		
<i>Excise Tax Reduction</i>	1,314,292	13,819,474
<i>Supplemental Tuition Support</i>		2,260,380
<i>City and Town Police and Fire Pensions</i>	171,043	1,790,258
<i>Build Indiana Fund Local Projects</i>		3,281,398
<i>Local Road and Street Account Distribution</i>		396,142
<i>Indiana Technology Fund</i>		1,046,965
<i>Wabash River Heritage</i>	32,475	243,877
Total	<u>1,517,810</u>	<u>22,838,495</u>

10 Clark

<i>Excise Tax Reduction</i>	3,475,884	34,864,611
<i>Supplemental Tuition Support</i>		4,914,248
<i>City and Town Police and Fire Pensions</i>	385,189	2,960,043
<i>Build Indiana Fund Local Projects</i>	865	9,374,127
<i>Local Road and Street Account Distribution</i>		949,229
<i>Indiana Technology Fund</i>	62,232	2,075,667
Total	<u>3,924,170</u>	<u>55,137,925</u>

11 Clay

<i>Excise Tax Reduction</i>	899,916	8,814,975
<i>Supplemental Tuition Support</i>		1,515,188
<i>City and Town Police and Fire Pensions</i>	48,559	413,579
<i>Build Indiana Fund Local Projects</i>		1,697,778
<i>Local Road and Street Account Distribution</i>		256,535
<i>Indiana Technology Fund</i>	14,202	745,239
Total	<u>962,678</u>	<u>13,443,294</u>

12 Clinton

<i>Excise Tax Reduction</i>	1,110,880	11,693,055
<i>Supplemental Tuition Support</i>		1,993,146
<i>City and Town Police and Fire Pensions</i>	237,725	1,792,715
<i>Build Indiana Fund Local Projects</i>		1,730,231
<i>Local Road and Street Account Distribution</i>		325,726
<i>Indiana Technology Fund</i>	36,724	1,155,449
Total	<u>1,385,329</u>	<u>18,690,322</u>

13 Crawford

<i>Excise Tax Reduction</i>	268,525	2,764,101
<i>Supplemental Tuition Support</i>		617,386
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,415,324
<i>Local Road and Street Account Distribution</i>		100,059
<i>Indiana Technology Fund</i>	8,757	564,852
Total	<u>277,283</u>	<u>5,461,721</u>

14 Daviess

<i>Excise Tax Reduction</i>	925,535	8,715,970
<i>Supplemental Tuition Support</i>		1,350,582
<i>City and Town Police and Fire Pensions</i>	38,545	495,678
<i>Build Indiana Fund Local Projects</i>		1,939,070
<i>Local Road and Street Account Distribution</i>		244,935
<i>Indiana Technology Fund</i>	23,973	760,669
Total	<u>988,054</u>	<u>13,506,903</u>

15 Dearborn

<i>Excise Tax Reduction</i>	1,827,890	17,617,127
<i>Supplemental Tuition Support</i>		2,562,385
<i>City and Town Police and Fire Pensions</i>	22,994	298,813
<i>Build Indiana Fund Local Projects</i>		1,422,109
<i>Local Road and Street Account Distribution</i>		451,055
<i>Indiana Technology Fund</i>	41,308	1,658,828
Total	<u>1,892,193</u>	<u>24,010,316</u>

16 Decatur

<i>Excise Tax Reduction</i>	859,633	8,856,652
<i>Supplemental Tuition Support</i>		1,414,236
<i>City and Town Police and Fire Pensions</i>	40,708	488,299
<i>Build Indiana Fund Local Projects</i>		2,326,311
<i>Local Road and Street Account Distribution</i>		236,036
<i>Indiana Technology Fund</i>	22,364	759,745
Total	<u>922,706</u>	<u>14,081,279</u>

17 De Kalb

<i>Excise Tax Reduction</i>	1,415,084	14,355,809
<i>Supplemental Tuition Support</i>		2,151,930
<i>City and Town Police and Fire Pensions</i>	19,367	208,609
<i>Build Indiana Fund Local Projects</i>		1,744,815
<i>Local Road and Street Account Distribution</i>		411,037
<i>Indiana Technology Fund</i>	48,842	1,490,291
Total	<u>1,483,294</u>	<u>20,362,491</u>

18 Delaware

<i>Excise Tax Reduction</i>	3,785,520	38,758,438
<i>Supplemental Tuition Support</i>		6,006,536
<i>City and Town Police and Fire Pensions</i>	705,476	6,054,603
<i>Build Indiana Fund Local Projects</i>		6,054,088
<i>Local Road and Street Account Distribution</i>		1,188,054
<i>Indiana Technology Fund</i>	67,602	2,658,772
Total	<u>4,558,598</u>	<u>60,720,492</u>

19 Dubois

<i>Excise Tax Reduction</i>	1,722,630	16,481,574
<i>Supplemental Tuition Support</i>		1,955,731
<i>City and Town Police and Fire Pensions</i>	26,820	248,844
<i>Build Indiana Fund Local Projects</i>		6,293,236
<i>Local Road and Street Account Distribution</i>		368,240
<i>Indiana Technology Fund</i>	44,138	1,223,473
Total	<u>1,793,588</u>	<u>26,571,098</u>

20 Elkhart

<i>Excise Tax Reduction</i>	6,311,089	61,388,753
<i>Supplemental Tuition Support</i>		7,963,125
<i>City and Town Police and Fire Pensions</i>	658,595	6,631,625
<i>Build Indiana Fund Local Projects</i>		8,694,986
<i>Local Road and Street Account Distribution</i>		1,747,760
<i>Indiana Technology Fund</i>	94,770	4,393,223
Total	<u>7,064,454</u>	<u>90,819,472</u>

21 Fayette

<i>Excise Tax Reduction</i>	742,059	8,619,161
<i>Supplemental Tuition Support</i>		1,546,130
<i>City and Town Police and Fire Pensions</i>	269,434	2,238,041
<i>Build Indiana Fund Local Projects</i>		2,418,163
<i>Local Road and Street Account Distribution</i>		270,661
<i>Indiana Technology Fund</i>	12,467	585,323
Total	<u>1,023,961</u>	<u>15,677,478</u>

22 Floyd

<i>Excise Tax Reduction</i>	2,862,414	27,211,342
<i>Supplemental Tuition Support</i>		3,413,799
<i>City and Town Police and Fire Pensions</i>	636,965	4,729,027
<i>Build Indiana Fund Local Projects</i>		4,141,661
<i>Local Road and Street Account Distribution</i>		704,153
<i>Indiana Technology Fund</i>	17,980	1,356,946
Total	<u>3,517,360</u>	<u>41,556,928</u>

23 Fountain

<i>Excise Tax Reduction</i>	588,892	6,008,386
<i>Supplemental Tuition Support</i>		1,035,238
<i>City and Town Police and Fire Pensions</i>	9,819	82,083
<i>Build Indiana Fund Local Projects</i>		1,145,353
<i>Local Road and Street Account Distribution</i>		174,038
<i>Indiana Technology Fund</i>	12,991	531,731
Total	<u>611,702</u>	<u>8,976,829</u>

24 Franklin

<i>Excise Tax Reduction</i>	794,397	7,584,509
<i>Supplemental Tuition Support</i>		988,045
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,330,000
<i>Local Road and Street Account Distribution</i>		205,143
<i>Indiana Technology Fund</i>	15,559	567,518
Total	<u>809,955</u>	<u>10,675,215</u>

25 Fulton

<i>Excise Tax Reduction</i>	749,809	7,377,312
<i>Supplemental Tuition Support</i>		857,778
<i>City and Town Police and Fire Pensions</i>	13,714	118,914
<i>Build Indiana Fund Local Projects</i>		1,377,539
<i>Local Road and Street Account Distribution</i>		201,599
<i>Indiana Technology Fund</i>	27,892	665,668
Total	<u>791,415</u>	<u>10,598,810</u>

26 Gibson

<i>Excise Tax Reduction</i>	1,287,035	12,302,432
<i>Supplemental Tuition Support</i>		1,588,280
<i>City and Town Police and Fire Pensions</i>	53,783	474,402
<i>Build Indiana Fund Local Projects</i>		2,437,421
<i>Local Road and Street Account Distribution</i>		314,453
<i>Indiana Technology Fund</i>	52,235	953,143
Total	<u>1,393,053</u>	<u>18,070,131</u>

27 Grant

<i>Excise Tax Reduction</i>	2,300,364	24,871,456
<i>Supplemental Tuition Support</i>		4,577,783
<i>City and Town Police and Fire Pensions</i>	347,297	3,936,844
<i>Build Indiana Fund Local Projects</i>		6,509,831
<i>Local Road and Street Account Distribution</i>		775,967
<i>Indiana Technology Fund</i>	41,871	1,884,934
Total	<u>2,689,532</u>	<u>42,556,816</u>

28 Greene

<i>Excise Tax Reduction</i>	1,015,759	10,358,948
<i>Supplemental Tuition Support</i>		1,961,863
<i>City and Town Police and Fire Pensions</i>	27,178	363,812
<i>Build Indiana Fund Local Projects</i>		1,563,302
<i>Local Road and Street Account Distribution</i>		306,033
<i>Indiana Technology Fund</i>	38,750	1,640,148
Total	<u>1,081,687</u>	<u>16,194,106</u>

29 Hamilton

<i>Excise Tax Reduction</i>	14,314,563	116,520,308
<i>Supplemental Tuition Support</i>		6,261,205
<i>City and Town Police and Fire Pensions</i>	168,386	1,565,714
<i>Build Indiana Fund Local Projects</i>	9,209	2,565,285
<i>Local Road and Street Account Distribution</i>		1,625,835
<i>Indiana Technology Fund</i>	68,047	3,946,381
Total	<u>14,560,205</u>	<u>132,484,727</u>

30 Hancock

<i>Excise Tax Reduction</i>	3,623,648	28,752,864
<i>Supplemental Tuition Support</i>		2,809,927
<i>City and Town Police and Fire Pensions</i>	39,052	365,757
<i>Build Indiana Fund Local Projects</i>	687	2,910,064
<i>Local Road and Street Account Distribution</i>		575,438
<i>Indiana Technology Fund</i>	41,364	1,466,662
Total	<u>3,704,752</u>	<u>36,880,712</u>

31 Harrison

<i>Excise Tax Reduction</i>	1,344,854	13,007,847
<i>Supplemental Tuition Support</i>		1,934,236
<i>Build Indiana Fund Local Projects</i>		1,381,596
<i>Local Road and Street Account Distribution</i>		345,851
<i>Indiana Technology Fund</i>	27,476	1,308,252
Total	<u>1,372,330</u>	<u>17,977,782</u>

32 Hendricks

<i>Excise Tax Reduction</i>	6,052,230	52,508,699
<i>Supplemental Tuition Support</i>		4,619,002
<i>City and Town Police and Fire Pensions</i>	52,525	403,546
<i>Job Creation and Economic Development</i>		3,930,485
<i>Build Indiana Fund Local Projects</i>		3,667,655
<i>Local Road and Street Account Distribution</i>		952,947
<i>Indiana Technology Fund</i>	68,941	2,680,586
Total	<u>6,173,695</u>	<u>68,762,921</u>

33 Henry

<i>Excise Tax Reduction</i>	1,799,751	19,574,950
<i>Supplemental Tuition Support</i>		2,919,814
<i>City and Town Police and Fire Pensions</i>	245,501	2,088,529
<i>Build Indiana Fund Local Projects</i>		5,336,639
<i>Local Road and Street Account Distribution</i>		540,849
<i>Indiana Technology Fund</i>	50,284	1,537,495
Total	<u>2,095,536</u>	<u>31,998,276</u>

34 Howard

<i>Excise Tax Reduction</i>	4,219,987	40,584,225
<i>Supplemental Tuition Support</i>		4,270,066
<i>City and Town Police and Fire Pensions</i>	939,929	8,199,407
<i>Job Creation and Economic Development</i>		1,800,000
<i>Build Indiana Fund Local Projects</i>		4,338,583
<i>Local Road and Street Account Distribution</i>		915,100
<i>Indiana Technology Fund</i>	52,087	2,022,997
Total	<u>5,212,003</u>	<u>62,130,378</u>

35 Huntington

<i>Excise Tax Reduction</i>	1,311,314	13,309,327
<i>Supplemental Tuition Support</i>		2,100,520
<i>City and Town Police and Fire Pensions</i>	180,219	1,952,105
<i>Build Indiana Fund Local Projects</i>		2,166,236
<i>Local Road and Street Account Distribution</i>		373,281
<i>Indiana Technology Fund</i>	27,088	973,160
Total	<u>1,518,621</u>	<u>20,874,629</u>

36 Jackson

<i>Excise Tax Reduction</i>	1,702,373	14,194,725
<i>Supplemental Tuition Support</i>		2,021,485
<i>City and Town Police and Fire Pensions</i>	100,088	963,329
<i>Build Indiana Fund Local Projects</i>		2,381,097
<i>Local Road and Street Account Distribution</i>		397,801
<i>Indiana Technology Fund</i>	32,188	1,271,808
Total	<u>1,834,649</u>	<u>21,230,245</u>

37 Jasper

<i>Excise Tax Reduction</i>	1,298,924	11,888,097
<i>Supplemental Tuition Support</i>		1,166,268
<i>City and Town Police and Fire Pensions</i>		2,830
<i>Build Indiana Fund Local Projects</i>		2,584,771
<i>Local Road and Street Account Distribution</i>		287,833
<i>Indiana Technology Fund</i>	18,639	848,339
Total	<u>1,317,563</u>	<u>16,778,138</u>

38 Jay

<i>Excise Tax Reduction</i>	605,369	6,072,277
<i>Supplemental Tuition Support</i>		1,310,482
<i>City and Town Police and Fire Pensions</i>	29,269	298,920
<i>Build Indiana Fund Local Projects</i>		3,337,620
<i>Local Road and Street Account Distribution</i>		221,516
<i>Indiana Technology Fund</i>	7,962	642,899
Total	<u>642,600</u>	<u>11,883,714</u>

39 Jefferson

<i>Excise Tax Reduction</i>	1,026,326	10,267,071
<i>Supplemental Tuition Support</i>		1,548,854
<i>City and Town Police and Fire Pensions</i>	41,634	377,114
<i>Build Indiana Fund Local Projects</i>		1,426,048
<i>Local Road and Street Account Distribution</i>		290,948
<i>Indiana Technology Fund</i>	15,531	887,620
Total	<u>1,083,491</u>	<u>14,797,654</u>

40 Jennings

<i>Excise Tax Reduction</i>	810,818	7,864,548
<i>Supplemental Tuition Support</i>		1,448,874
<i>City and Town Police and Fire Pensions</i>	12,503	144,529
<i>Build Indiana Fund Local Projects</i>		1,668,570
<i>Local Road and Street Account Distribution</i>		237,856
<i>Indiana Technology Fund</i>	8,601	1,107,828
Total	<u>831,922</u>	<u>12,472,205</u>

41 Johnson

<i>Excise Tax Reduction</i>	6,339,131	52,735,061
<i>Supplemental Tuition Support</i>		5,282,940
<i>City and Town Police and Fire Pensions</i>	220,530	950,560
<i>Build Indiana Fund Local Projects</i>		5,658,191
<i>Local Road and Street Account Distribution</i>		1,075,057
<i>Indiana Technology Fund</i>	67,264	2,693,229
Total	<u>6,626,925</u>	<u>68,395,039</u>

42 Knox

<i>Excise Tax Reduction</i>	1,247,388	12,557,791
<i>Supplemental Tuition Support</i>		2,024,017
<i>City and Town Police and Fire Pensions</i>	100,096	1,160,952
<i>Build Indiana Fund Local Projects</i>		2,018,755
<i>Local Road and Street Account Distribution</i>		371,615
<i>Indiana Technology Fund</i>		1,242,460
<i>Wabash River Heritage</i>	26,397	295,391
Total	<u>1,373,881</u>	<u>19,670,981</u>

43 Kosciusko

<i>Excise Tax Reduction</i>	2,828,877	26,849,388
<i>Supplemental Tuition Support</i>		3,491,066
<i>City and Town Police and Fire Pensions</i>	78,660	585,487
<i>Build Indiana Fund Local Projects</i>		9,791,504
<i>Local Road and Street Account Distribution</i>		742,974
<i>Indiana Technology Fund</i>	44,456	2,240,943
Total	<u>2,951,993</u>	<u>43,701,362</u>

44 Lagrange

<i>Excise Tax Reduction</i>	913,494	8,794,878
<i>Supplemental Tuition Support</i>		1,256,041
<i>City and Town Police and Fire Pensions</i>		675,505
<i>Build Indiana Fund Local Projects</i>		7,352,372
<i>Local Road and Street Account Distribution</i>		240,204
<i>Indiana Technology Fund</i>	23,648	750,287
Total	<u>937,142</u>	<u>19,069,288</u>

45 Lake

<i>Excise Tax Reduction</i>	16,816,929	166,287,357
<i>Supplemental Tuition Support</i>		29,080,529
<i>City and Town Police and Fire Pensions</i>	4,206,962	41,380,555
<i>Build Indiana Fund Local Projects</i>		36,653,316
<i>Local Road and Street Account Distribution</i>		4,694,735
<i>Indiana Technology Fund</i>	140,651	15,763,625
Total	<u>21,164,542</u>	<u>293,860,118</u>

46 La Porte

<i>Excise Tax Reduction</i>	4,035,332	41,063,034
<i>Supplemental Tuition Support</i>		5,737,825
<i>City and Town Police and Fire Pensions</i>	677,813	5,348,010
<i>Build Indiana Fund Local Projects</i>		13,576,449
<i>Local Road and Street Account Distribution</i>		1,165,245
<i>Indiana Technology Fund</i>	49,031	2,590,897
Total	<u>4,762,176</u>	<u>69,481,460</u>

47 Lawrence

<i>Excise Tax Reduction</i>	1,604,793	14,721,421
<i>Supplemental Tuition Support</i>		4,154,805
<i>City and Town Police and Fire Pensions</i>	150,606	1,490,984
<i>Build Indiana Fund Local Projects</i>		2,141,709
<i>Local Road and Street Account Distribution</i>		437,640
<i>Indiana Technology Fund</i>	27,393	1,852,778
Total	<u>1,782,792</u>	<u>24,799,336</u>

48 Madison

<i>Excise Tax Reduction</i>	5,087,860	53,624,883
<i>Supplemental Tuition Support</i>		7,182,410
<i>City and Town Police and Fire Pensions</i>	1,079,128	9,626,516
<i>Build Indiana Fund Local Projects</i>		6,950,539
<i>Local Road and Street Account Distribution</i>		1,400,432
<i>Indiana Technology Fund</i>	60,264	3,401,549
Total	<u>6,227,252</u>	<u>82,186,330</u>

49 Marion

<i>Excise Tax Reduction</i>	33,568,399	333,903,121
<i>Supplemental Tuition Support</i>		36,075,483
<i>City and Town Police and Fire Pensions</i>	8,712,606	64,342,279
<i>Job Creation and Economic Development</i>		20,200,000
<i>Build Indiana Fund Local Projects</i>	25,808	43,929,486
<i>Local Road and Street Account Distribution</i>		9,015,621
<i>Indiana Technology Fund</i>	225,927	13,939,285
Total	<u>42,532,739</u>	<u>521,405,275</u>

50 Marshall

<i>Excise Tax Reduction</i>	1,619,831	15,806,558
<i>Supplemental Tuition Support</i>		2,728,044
<i>City and Town Police and Fire Pensions</i>	38,769	368,252
<i>Build Indiana Fund Local Projects</i>		3,605,357
<i>Local Road and Street Account Distribution</i>		437,700
<i>Indiana Technology Fund</i>	38,910	1,220,401
Total	<u>1,697,510</u>	<u>24,166,312</u>

51 Martin

<i>Excise Tax Reduction</i>	316,279	3,220,884
<i>Supplemental Tuition Support</i>		667,838
<i>City and Town Police and Fire Pensions</i>	2,800	77,789
<i>Build Indiana Fund Local Projects</i>		1,457,910
<i>Local Road and Street Account Distribution</i>		99,810
<i>Indiana Technology Fund</i>	12,948	596,522
Total	<u>332,027</u>	<u>6,120,753</u>

52 Miami

<i>Excise Tax Reduction</i>	1,223,918	12,647,114
<i>Supplemental Tuition Support</i>		2,341,833
<i>City and Town Police and Fire Pensions</i>	173,077	1,497,449
<i>Build Indiana Fund Local Projects</i>		1,171,780
<i>Local Road and Street Account Distribution</i>		352,708
<i>Indiana Technology Fund</i>	32,243	1,578,418
Total	<u>1,429,238</u>	<u>19,589,302</u>

53 Monroe

<i>Excise Tax Reduction</i>	3,697,229	35,678,865
<i>Supplemental Tuition Support</i>		3,711,526
<i>City and Town Police and Fire Pensions</i>	366,376	3,338,380
<i>Build Indiana Fund Local Projects</i>	33,500	5,421,195
<i>Local Road and Street Account Distribution</i>		1,006,252
<i>Indiana Technology Fund</i>	13,385	1,552,600
Total	<u>4,110,490</u>	<u>50,708,818</u>

54 Montgomery

<i>Excise Tax Reduction</i>	1,262,985	12,818,291
<i>Supplemental Tuition Support</i>		1,765,798
<i>City and Town Police and Fire Pensions</i>	116,342	1,195,062
<i>Build Indiana Fund Local Projects</i>		2,499,023
<i>Local Road and Street Account Distribution</i>		359,012
<i>Indiana Technology Fund</i>	30,644	1,052,054
Total	<u>1,409,970</u>	<u>19,689,240</u>

55 Morgan

<i>Excise Tax Reduction</i>	2,773,484	26,745,552
<i>Supplemental Tuition Support</i>		3,493,479
<i>City and Town Police and Fire Pensions</i>	40,623	504,441
<i>Build Indiana Fund Local Projects</i>		2,618,383
<i>Local Road and Street Account Distribution</i>		630,692
<i>Indiana Technology Fund</i>	27,164	1,701,409
Total	<u>2,841,271</u>	<u>35,693,956</u>

56 Newton

<i>Excise Tax Reduction</i>	559,964	5,493,892
<i>Supplemental Tuition Support</i>		878,432
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		2,492,988
<i>Local Road and Street Account Distribution</i>		150,822
<i>Indiana Technology Fund</i>	22,154	638,551
Total	<u>582,118</u>	<u>9,654,685</u>

57 Noble

<i>Excise Tax Reduction</i>	1,465,886	14,683,573
<i>Supplemental Tuition Support</i>		2,324,521
<i>City and Town Police and Fire Pensions</i>	17,439	233,576
<i>Build Indiana Fund Local Projects</i>		3,366,326
<i>Local Road and Street Account Distribution</i>		410,072
<i>Indiana Technology Fund</i>	24,803	1,230,810
Total	<u>1,508,127</u>	<u>22,248,877</u>

58 Ohio

<i>Excise Tax Reduction</i>	212,007	2,046,923
<i>Supplemental Tuition Support</i>		345,335
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		325,067
<i>Local Road and Street Account Distribution</i>		54,612
<i>Indiana Technology Fund</i>	10,602	340,819
Total	<u>222,609</u>	<u>3,112,756</u>

59 Orange

<i>Excise Tax Reduction</i>	634,863	6,014,663
<i>Supplemental Tuition Support</i>		1,105,941
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,075,568
<i>Local Road and Street Account Distribution</i>		173,183
<i>Indiana Technology Fund</i>	26,089	870,484
Total	<u>660,951</u>	<u>9,239,839</u>

60 Owen

<i>Excise Tax Reduction</i>	651,446	6,324,943
<i>Supplemental Tuition Support</i>		1,012,737
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,138,709
<i>Local Road and Street Account Distribution</i>		186,703
<i>Indiana Technology Fund</i>	18,198	804,719
Total	<u>669,644</u>	<u>9,467,810</u>

61 Parke

<i>Excise Tax Reduction</i>	537,013	5,497,904
<i>Supplemental Tuition Support</i>		823,801
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		895,100
<i>Local Road and Street Account Distribution</i>		147,344
<i>Indiana Technology Fund</i>	21,965	723,037
Total	<u>558,978</u>	<u>8,087,186</u>

62 Perry

<i>Excise Tax Reduction</i>	577,229	5,925,168
<i>Supplemental Tuition Support</i>		1,181,805
<i>City and Town Police and Fire Pensions</i>	10,673	114,943
<i>Build Indiana Fund Local Projects</i>		3,009,321
<i>Local Road and Street Account Distribution</i>		172,988
<i>Indiana Technology Fund</i>	26,582	869,621
Total	<u>614,484</u>	<u>11,273,846</u>

63 Pike

<i>Excise Tax Reduction</i>	430,928	4,212,900
<i>Supplemental Tuition Support</i>		505,836
<i>City and Town Police and Fire Pensions</i>	1,101	16,994
<i>Build Indiana Fund Local Projects</i>		1,446,943
<i>Local Road and Street Account Distribution</i>		122,469
<i>Indiana Technology Fund</i>	8,540	347,757
Total	<u>440,569</u>	<u>6,652,898</u>

64 Porter

<i>Excise Tax Reduction</i>	6,807,635	65,036,908
<i>Supplemental Tuition Support</i>		7,357,227
<i>City and Town Police and Fire Pensions</i>	264,673	2,480,616
<i>Build Indiana Fund Local Projects</i>	18,429	14,525,888
<i>Local Road and Street Account Distribution</i>		1,461,558
<i>Indiana Technology Fund</i>	67,215	3,435,743
Total	<u>7,157,952</u>	<u>94,297,940</u>

65 Posey

<i>Excise Tax Reduction</i>	1,113,489	10,736,580
<i>Supplemental Tuition Support</i>		1,078,029
<i>City and Town Police and Fire Pensions</i>	24,146	275,468
<i>Build Indiana Fund Local Projects</i>		3,836,183
<i>Local Road and Street Account Distribution</i>		255,932
<i>Indiana Technology Fund</i>	33,344	860,913
Total	<u>1,170,979</u>	<u>17,043,105</u>

66 Pulaski

<i>Excise Tax Reduction</i>	466,147	4,812,424
<i>Supplemental Tuition Support</i>		728,182
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		765,154
<i>Local Road and Street Account Distribution</i>		131,620
<i>Indiana Technology Fund</i>	20,981	568,807
Total	<u>487,128</u>	<u>7,006,187</u>

67 Putnam

<i>Excise Tax Reduction</i>	1,218,109	12,064,575
<i>Supplemental Tuition Support</i>		1,906,393
<i>City and Town Police and Fire Pensions</i>	25,426	320,924
<i>Build Indiana Fund Local Projects</i>		1,008,802
<i>Local Road and Street Account Distribution</i>		301,888
<i>Indiana Technology Fund</i>	40,808	1,161,798
Total	<u>1,284,343</u>	<u>16,764,380</u>

68 Randolph

<i>Excise Tax Reduction</i>	813,598	8,165,912
<i>Supplemental Tuition Support</i>		1,668,326
<i>City and Town Police and Fire Pensions</i>	149,676	915,484
<i>Build Indiana Fund Local Projects</i>		2,661,659
<i>Local Road and Street Account Distribution</i>		284,140
<i>Indiana Technology Fund</i>	45,284	997,494
Total	<u>1,008,558</u>	<u>14,693,015</u>

69 Ripley

<i>Excise Tax Reduction</i>	972,112	9,739,757
<i>Supplemental Tuition Support</i>		1,578,663
<i>City and Town Police and Fire Pensions</i>	6,734	62,182
<i>Build Indiana Fund Local Projects</i>		1,844,623
<i>Local Road and Street Account Distribution</i>		271,557
<i>Indiana Technology Fund</i>	36,212	1,151,277
Total	<u>1,015,058</u>	<u>14,648,058</u>

70 Rush

<i>Excise Tax Reduction</i>	620,882	6,225,414
<i>Supplemental Tuition Support</i>		875,492
<i>City and Town Police and Fire Pensions</i>	41,951	448,096
<i>Build Indiana Fund Local Projects</i>		2,178,572
<i>Local Road and Street Account Distribution</i>		176,896
<i>Indiana Technology Fund</i>	10,712	395,407
Total	<u>673,545</u>	<u>10,299,877</u>

71 St. Joseph

<i>Excise Tax Reduction</i>	9,083,155	93,079,989
<i>Supplemental Tuition Support</i>		11,357,557
<i>City and Town Police and Fire Pensions</i>	1,913,754	16,590,692
<i>Job Creation and Economic Development</i>		1,802,848
<i>Build Indiana Fund Local Projects</i>	4,559	17,127,392
<i>Local Road and Street Account Distribution</i>		2,752,812
<i>Indiana Technology Fund</i>	79,452	3,314,282
Total	<u>11,080,920</u>	<u>146,025,571</u>

72 Scott

<i>Excise Tax Reduction</i>	681,637	6,805,375
<i>Supplemental Tuition Support</i>		1,391,995
<i>City and Town Police and Fire Pensions</i>	33,362	357,157
<i>Build Indiana Fund Local Projects</i>		1,609,145
<i>Local Road and Street Account Distribution</i>		224,154
<i>Indiana Technology Fund</i>	13,599	1,084,821
Total	<u>728,599</u>	<u>11,472,647</u>

73 Shelby

<i>Excise Tax Reduction</i>	1,601,907	16,257,331
<i>Supplemental Tuition Support</i>		2,330,442
<i>City and Town Police and Fire Pensions</i>	112,008	1,331,272
<i>Build Indiana Fund Local Projects</i>		2,393,104
<i>Local Road and Street Account Distribution</i>		437,052
<i>Indiana Technology Fund</i>	48,714	1,265,422
Total	<u>1,762,630</u>	<u>24,014,623</u>

74 Spencer

<i>Excise Tax Reduction</i>	806,334	7,592,749
<i>Supplemental Tuition Support</i>		976,669
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,101,606
<i>Local Road and Street Account Distribution</i>		191,145
<i>Indiana Technology Fund</i>	28,004	2,594,549
Total	<u>834,337</u>	<u>12,456,717</u>

75 Starke

<i>Excise Tax Reduction</i>	751,761	7,341,777
<i>Supplemental Tuition Support</i>		1,470,095
<i>City and Town Police and Fire Pensions</i>	4,428	60,745
<i>Build Indiana Fund Local Projects</i>		906,622
<i>Local Road and Street Account Distribution</i>		229,963
<i>Indiana Technology Fund</i>	27,654	1,167,379
Total	<u>783,843</u>	<u>11,176,582</u>

76 Steuben

<i>Excise Tax Reduction</i>	1,218,191	12,242,421
<i>Supplemental Tuition Support</i>		1,783,827
<i>City and Town Police and Fire Pensions</i>	24,685	188,911
<i>Build Indiana Fund Local Projects</i>		2,130,945
<i>Local Road and Street Account Distribution</i>		324,721
<i>Indiana Technology Fund</i>	31,269	839,060
Total	<u>1,274,145</u>	<u>17,509,885</u>

77 Sullivan

<i>Excise Tax Reduction</i>	668,052	6,736,998
<i>Supplemental Tuition Support</i>		1,007,727
<i>City and Town Police and Fire Pensions</i>	38,767	364,658
<i>Build Indiana Fund Local Projects</i>		4,511,937
<i>Local Road and Street Account Distribution</i>		188,783
<i>Indiana Technology Fund</i>	23,888	596,334
Total	<u>730,707</u>	<u>13,406,436</u>

78 Switzerland

<i>Excise Tax Reduction</i>	296,844	2,774,987
<i>Supplemental Tuition Support</i>		507,129
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		657,500
<i>Local Road and Street Account Distribution</i>		71,077
<i>Indiana Technology Fund</i>	12,397	540,944
Total	<u>309,241</u>	<u>4,551,637</u>

79 Tippecanoe

<i>Excise Tax Reduction</i>	5,438,656	51,031,546
<i>Supplemental Tuition Support</i>		4,744,209
<i>City and Town Police and Fire Pensions</i>	578,004	6,025,466
<i>Build Indiana Fund Local Projects</i>		6,730,858
<i>Local Road and Street Account Distribution</i>		1,259,151
<i>Indiana Technology Fund</i>		2,063,789
<i>Wabash River Heritage</i>	7,328	387,816
Total	<u>6,023,988</u>	<u>72,242,834</u>

80 Tipton

<i>Excise Tax Reduction</i>	804,074	8,157,909
<i>Supplemental Tuition Support</i>		942,435
<i>City and Town Police and Fire Pensions</i>	30,065	322,531
<i>Build Indiana Fund Local Projects</i>		826,990
<i>Local Road and Street Account Distribution</i>		178,910
<i>Indiana Technology Fund</i>	20,840	596,796
Total	<u>854,979</u>	<u>11,025,571</u>

81 Union

<i>Excise Tax Reduction</i>	242,263	2,384,017
<i>Supplemental Tuition Support</i>		476,805
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		634,969
<i>Local Road and Street Account Distribution</i>		71,595
<i>Indiana Technology Fund</i>	12,568	376,699
Total	<u>254,831</u>	<u>3,944,085</u>

82 Vanderburgh

<i>Excise Tax Reduction</i>	6,619,194	65,555,775
<i>Supplemental Tuition Support</i>		6,736,476
<i>City and Town Police and Fire Pensions</i>	1,388,446	13,174,726
<i>Build Indiana Fund Local Projects</i>	4,075	14,149,632
<i>Local Road and Street Account Distribution</i>		1,753,660
<i>Indiana Technology Fund</i>	32,260	2,607,065
Total	<u>8,043,975</u>	<u>103,977,334</u>

83 Vermillion

<i>Excise Tax Reduction</i>	584,259	5,824,358
<i>Supplemental Tuition Support</i>		821,648
<i>City and Town Police and Fire Pensions</i>	18,761	177,606
<i>Build Indiana Fund Local Projects</i>		2,358,659
<i>Local Road and Street Account Distribution</i>		172,774
<i>Indiana Technology Fund</i>	33,578	679,576
Total	<u>636,598</u>	<u>10,034,621</u>

84 Vigo

<i>Excise Tax Reduction</i>	3,238,999	33,677,967
<i>Supplemental Tuition Support</i>		5,189,654
<i>City and Town Police and Fire Pensions</i>	614,094	5,523,696
<i>Build Indiana Fund Local Projects</i>		6,502,648
<i>Local Road and Street Account Distribution</i>		1,037,591
<i>Indiana Technology Fund</i>		1,864,220
<i>Wabash River Heritage</i>	14,989	314,989
Total	<u>3,868,081</u>	<u>54,110,766</u>

85 Wabash

<i>Excise Tax Reduction</i>	1,150,122	11,990,020
<i>Supplemental Tuition Support</i>		2,093,298
<i>City and Town Police and Fire Pensions</i>	149,024	1,387,549
<i>Build Indiana Fund Local Projects</i>		1,062,538
<i>Local Road and Street Account Distribution</i>		352,648
<i>Indiana Technology Fund</i>		1,079,357
<i>Wabash River Heritage</i>	30,208	190,967
Total	<u>1,329,354</u>	<u>18,156,377</u>

86 Warren

<i>Excise Tax Reduction</i>	324,144	3,256,891
<i>Supplemental Tuition Support</i>		393,816
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,094,839
<i>Local Road and Street Account Distribution</i>		84,747
<i>Indiana Technology Fund</i>		309,466
<i>Wabash River Heritage</i>	7,472	243,742
Total	<u>331,617</u>	<u>5,383,502</u>

87 Warrick

<i>Excise Tax Reduction</i>	2,435,021	22,569,221
<i>Supplemental Tuition Support</i>		2,332,781
<i>City and Town Police and Fire Pensions</i>	32,344	296,248
<i>Build Indiana Fund Local Projects</i>		2,456,742
<i>Local Road and Street Account Distribution</i>		506,942
<i>Indiana Technology Fund</i>	17,151	1,256,039
Total	<u>2,484,516</u>	<u>29,417,973</u>

88 Washington

<i>Excise Tax Reduction</i>	845,047	8,227,671
<i>Supplemental Tuition Support</i>		1,495,951
<i>City and Town Police and Fire Pensions</i>	21,359	217,662
<i>Build Indiana Fund Local Projects</i>		1,442,079
<i>Local Road and Street Account Distribution</i>		244,659
<i>Indiana Technology Fund</i>	21,323	1,017,406
Total	<u>887,729</u>	<u>12,645,428</u>

89 Wayne

<i>Excise Tax Reduction</i>	2,081,325	21,021,281
<i>Supplemental Tuition Support</i>		4,069,959
<i>City and Town Police and Fire Pensions</i>	552,205	5,045,334
<i>Build Indiana Fund Local Projects</i>		9,665,453
<i>Local Road and Street Account Distribution</i>		749,923
<i>Indiana Technology Fund</i>	40,423	2,163,118
Total	<u>2,673,952</u>	<u>42,715,068</u>

90 Wells

<i>Excise Tax Reduction</i>	948,940	9,499,850
<i>Supplemental Tuition Support</i>		1,605,390
<i>City and Town Police and Fire Pensions</i>	24,088	234,047
<i>Build Indiana Fund Local Projects</i>		2,716,190
<i>Local Road and Street Account Distribution</i>		279,153
<i>Indiana Technology Fund</i>		802,297
<i>Wabash River Heritage</i>	20,872	62,976
Total	<u>993,901</u>	<u>15,199,903</u>

91 White

<i>Excise Tax Reduction</i>	923,679	9,354,038
<i>Supplemental Tuition Support</i>		1,520,307
<i>City and Town Police and Fire Pensions</i>	26,247	251,039
<i>Build Indiana Fund Local Projects</i>		1,509,660
<i>Local Road and Street Account Distribution</i>		262,157
<i>Indiana Technology Fund</i>	31,451	1,053,134
Total	<u>981,378</u>	<u>13,950,336</u>

92 Whitley

<i>Excise Tax Reduction</i>	1,211,044	11,793,357
<i>Supplemental Tuition Support</i>		2,298,835
<i>City and Town Police and Fire Pensions</i>	24,578	291,442
<i>Build Indiana Fund Local Projects</i>		4,062,612
<i>Local Road and Street Account Distribution</i>		304,925
<i>Indiana Technology Fund</i>	25,390	1,100,434
Total	<u>1,261,012</u>	<u>19,851,606</u>

State Subtotal - Distributions to Counties

	<u>269,448,614</u>	<u>3,493,451,709</u>
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	Fiscal Year 2006	Fiscal Years 1989 - 2006
<u>Distributions not allocated to specific counties</u>		
<i>Teachers' Retirement Fund pre-1996 Account</i>	30,000,000	432,600,963
<i>Teachers' Retirement Fund 1996 Account</i>		60,000,000
<i>Build Indiana Fund Local Projects</i>		2,395,610
<i>Local Police Fire not Specifically Allocated</i>		43,606,413
<i>Indiana Technology Fund</i>	1,612,565	26,366,851
<i>Higher Education Technology</i>		29,000,000
<i>21st Century Research and Techonology Fund</i>		50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		17,879,380
<i>Little Calumet River Basin Commission</i>	361,657	3,000,000
<i>Indiana University Proton Therapy</i>		10,000,000
<i>Purdue University-Nonotechnology</i>		5,000,000
<i>Department of Natural Resources State Projects</i>		313,781
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Board of Finance Transfer to the General Fund</i>		247,304,622
<i>Property Tax Replacement Fund Transfer</i>		375,000,000
<i>1992-1993 Biennium Appropriations to the Highway Constructions Ac.</i>		72,500,000
Total	<u>31,974,222</u>	<u>1,404,624,451</u>
Grand Total - Build Indiana Fund Distributions	<u>301,422,836</u>	<u>4,898,076,160</u>

Table 3
Distribution of Riverboat Admissions Tax and Wagering Tax
Fiscal Year 2006
and Cumulative: FY 1996 through FY 2006

	Fiscal Year 2006	Cumulative Total Fiscal Years 1996-2006
Rivberboat Admissions Tax		
Distribution to State/Local Units*	\$126,342,391	\$1,050,834,016
Riverboat Wagering Tax		
Distribution to Property Tax Replacement Fund	\$452,510,780	\$1,635,786,461
Local Revenue Sharing **	\$33,000,000	\$132,000,000
Distribution to Lottery and Gaming Surplus Account	\$92,305,031	\$1,729,765,197
Distribution to Local Units	\$95,046,641	\$807,133,037
Grand Total	\$799,204,843	\$5,355,518,710

* In FY 2006 \$589,887,109 in wagering tax revenues were deposited in the property tax replacement fund (PTRF). In Sep 2005, \$45,071,298 was transferred from PTRF to the local units to address the admissions tax distribution shortfall for the previous fiscal year. In June 2005 \$92,305,031 was transferred from PTRF 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, FY 2005, and FY 2006 \$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 2006
and Cumulative: FY 1996 through FY 2006

	Fiscal Year 2006*	Cumulative Total Fiscal Years 1996-2006
Dearborn County	\$7,509,043	\$60,317,492
Dearborn County Convention and Visitor's Bureau	\$750,898	\$6,031,694
East Chicago**	\$5,885,667	\$48,154,465
Evansville	\$2,131,173	\$21,331,214
Gary**	\$6,330,215	\$60,551,443
Hammond**	\$5,633,081	\$51,784,797
Harrison County	\$11,669,964	\$73,927,303
Harrison County Convention and Visitor's Bureau	\$583,493	\$3,696,332
Indiana Horse Racing Commission	\$27,374,353	\$227,676,620
Lake County**	\$17,848,963	\$160,490,704
Lake County Convention and Visitor's Bureau	\$1,606,392	\$15,406,412
LaPorte County	\$4,018,842	\$31,732,764
LaPorte County Convention's and Visitor's Bureau	\$401,881	\$3,173,249
Lawrenceburg	\$7,509,043	\$60,317,492
Mental Health, Division of	\$4,211,371	\$35,027,684
Michigan City	\$4,018,842	\$31,732,764
North West Indiana Law Enforcement Training Center	\$178,488	\$642,513
Ohio County	\$2,389,432	\$26,991,592
Ohio County Convention and Visitor's Bureau	\$238,941	\$2,699,135
Rising Sun	\$2,389,432	\$26,991,592
State Fair Commission	\$6,317,120	\$52,542,050
Switzerland County	\$4,763,308	\$24,905,141
Switzerland County Convention & Visitor's Bureau	\$238,163	\$1,245,246
Vanderburgh County	\$2,131,173	\$21,331,214
Vanderburgh County Convention and Visitor's Bureau	\$213,115	\$2,133,103
Grand Total	\$126,342,391	\$1,050,834,015

* The distributions include \$45,071,298 distributed from PTRF in Sep 2005 to meet the FY 2005 guaranteed level.

FY 2006 supplemental distribution of \$44,290,985 made from PTRF in Sep 2006 is not included in this total.

** \$13.2 million shown to Lake county local units were reimbursed to state general fund for property tax credit provided during tax year 2001, 2002, 2003 and 2004.

Table 5
Distribution of Riverboat Wagering Tax to Local Units
Fiscal Year 2006
and Cumulative: FY 1996 through FY 2006

	Fiscal Year 2006	Cumulative Total Fiscal Years 1996-2006
East Chicago	\$13,549,654	\$110,101,101
Evansville	\$4,760,340	\$51,651,283
Gary	\$12,269,626	\$120,845,188
Hammond	\$13,749,023	\$123,392,776
Harrison County	\$11,767,667	\$80,794,314
Lawrenceburg	\$17,686,963	\$147,672,831
Michigan City	\$9,556,783	\$77,240,570
Rising Sun	\$6,595,316	\$67,246,090
Switzerland County	\$5,111,269	\$28,188,885
Grand Total	\$95,046,641	\$807,133,036

*This table represents the distribution of riverboat wagering tax revenues upto FY 2002 level to the dock city/county. The first \$33 M is set aside for revenue sharing among counties that do not have a casino and the remaining is deposited in the Property Tax Replacement Fund. An amount is transferred from the Property Tax Replacement Fund to the Build Indiana Fund to meet the cap of \$250 M for each fiscal year.

**TABLE 6
DISTRIBUTION OF RIVERBOAT WAGERING TAX REVENUE SHARING BY COUNTY**

<u>COUNTY</u>	<u>AMOUNT</u>	<u>COUNTY</u>	<u>AMOUNT</u>
ADAMS	\$211,595.50	MADISON	\$839,195.62
ALLEN	\$2,088,260.38	MARION	\$5,414,667.49
BARTHOLOMEW	\$449,526.38	MARSHALL	\$283,981.61
BENTON	\$59,284.50	MARTIN	\$65,250.07
BLACKFORD	\$88,401.30	MIAMI	\$227,056.92
BOONE	\$290,142.27	MONROE	\$758,679.21
BROWN	\$94,121.45	MONTGOMERY	\$236,791.88
CARROLL	\$126,894.37	MORGAN	\$419,660.74
CASS	\$257,564.43	NEWTON	\$91,660.97
CLARK	\$607,079.29	NOBLE	\$291,199.46
CLAY	\$167,111.68	OHIO	\$0.00
CLINTON	\$213,112.07	ORANGE	\$121,488.85
CRAWFORD	\$67,603.58	OWEN	\$137,095.01
DAVISS	\$187,651.38	PARKE	\$108,494.22
DEARBORN	\$0.00	PERRY	\$118,927.68
DECATUR	\$154,519.78	PIKE	\$80,780.71
DEKALB	\$253,505.57	PORTER	\$923,770.89
DELAWARE	\$747,389.92	POSEY	\$170,289.54
DUBOIS	\$249,660.67	PULASKI	\$86,557.50
ELKHART	\$1,150,267.75	PUTNAM	\$226,660.47
FAYETTE	\$161,020.24	RANDOLPH	\$172,429.09
FLOYD	\$445,675.19	RIPLEY	\$166,904.01
FOUNTAIN	\$112,980.98	RUSH	\$114,912.88
FRANKLIN	\$139,391.88	ST JOSEPH	\$1,671,110.47
FULTON	\$129,071.68	SCOTT	\$144,482.76
GIBSON	\$204,516.10	SHELBY	\$273,390.83
GRANT	\$461,910.62	SPENCER	\$128,316.55
GREENE	\$208,650.47	STARKE	\$148,233.27
HAMILTON	\$1,309,249.12	STEUBEN	\$209,009.16
HANCOCK	\$348,564.65	SULLIVAN	\$136,874.76
HARRISON	\$0.00	SWITZERLAND	\$0.00
HENDRICKS	\$655,036.74	TIPPECANOE	\$937,344.47
HENRY	\$305,251.29	TIPTON	\$104,315.79
HOWARD	\$534,661.71	UNION	\$46,245.81
HUNTINGTON	\$239,598.47	VANDERBURGH	\$0.00
JACKSON	\$260,113.01	VERMILLION	\$105,643.58
JASPER	\$189,054.68	VIGO	\$666,080.61
JAY	\$137,220.86	WABASH	\$219,996.39
JEFFERSON	\$199,513.32	WARREN	\$52,979.11
JENNINGS	\$173,391.89	WARRICK	\$329,635.90
JOHNSON	\$724,987.54	WASHINGTON	\$171,308.98
KNOX	\$247,030.27	WAYNE	\$447,399.41
KOSCIUSKO	\$466,026.11	WELLS	\$173,681.36
LAGRANGE	\$219,675.46	WHITE	\$159,000.25
LAKE	\$0.00	WHITELY	\$193,233.07
LAPORTE	\$0.00		
LAWRENCE	\$288,978.10	TOTAL	\$33,000,000.00

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.