

**Distribution of
Build Indiana Fund
and
Lottery and Gaming Revenues**

**Fiscal Year Ending
June 30, 2008**

**Prepared by the
Indiana State Budget Agency**

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

Narrative:

Overview2

Historical Expenditure Detail 6

Distribution Tables:

Figure 1: Sources and Uses: Build Indiana Fund FY 2008 13

Figure 2a: Disposition of Lottery and Gaming Revenues: FY 2008..... 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 2008 and Cumulative FY 1989 through FY 2008 22

Table 2: Distribution of Build Indiana Fund:
FY 2008 and Cumulative FY 1989 through FY 2008 23

Table 3: Distribution of Admissions and Wagering Tax:
FY 2008 and Cumulative FY 1996 through FY 2008 43

Table 4: Distribution of Riverboat Admissions Tax to Local and State Units:
FY 2008 and Cumulative FY 1996 through FY 2008 44

Table 5: Distribution of Riverboat Wagering Tax to Local Units:
FY 2008 and Cumulative FY 1996 through FY 2008 45

Table 6: FY 2008 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, 2008, 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.

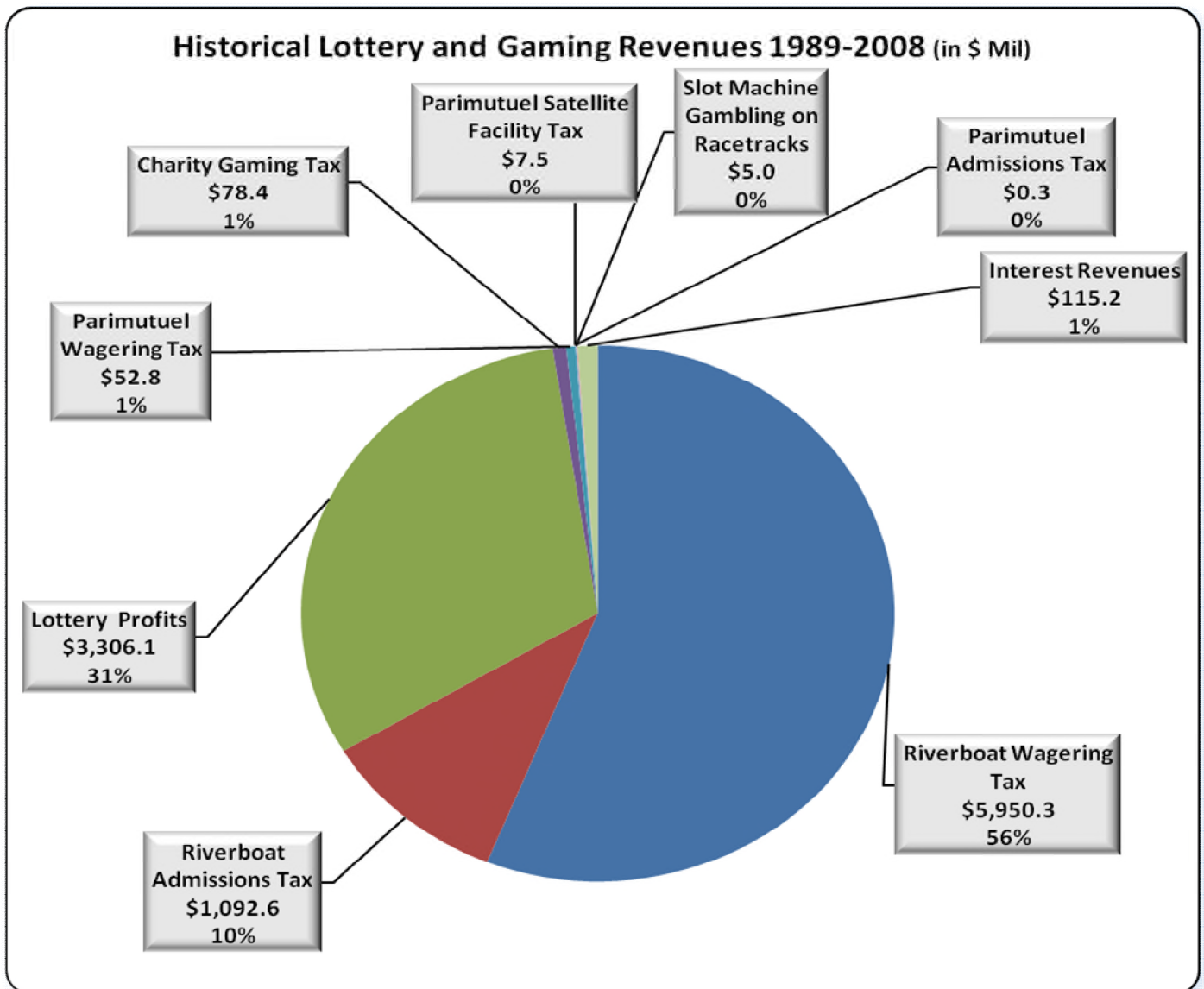
Through P.L. 186-2002 and P.L. 192-2002(ss) the General Assembly made certain changes to the appropriations, transfers, and distributions of lottery and gaming revenues. P.L. 192-2002 (ss) provided that after sufficient funds are distributed to the Indiana Gaming Commission for administrative costs, \$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 Property Tax Replacement 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 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. 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	<u>Up to</u> <u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>TOTAL</u>
<i>Source</i>					
Riverboat Wagering Tax	\$3,736.1	\$720.4	\$763.9	\$729.8	\$5,950.3
Riverboat Admissions Tax	\$847.4	\$81.3	\$82.9	\$81.2	\$1,092.6
Lottery Profits	\$2,661.2	\$209.9	\$210.9	\$224.0	\$3,306.1
Charity Gaming Tax	\$60.3	\$5.6	\$6.3	\$6.2	\$78.4
Parimutuel Wagering Tax	\$40.5	\$4.4	\$4.2	\$3.7	\$52.8
Parimutuel Admissions Tax	\$0.3	\$0.0	\$0.0	\$0.0	\$0.3
Parimutuel Satellite Facility Tax	\$5.4	\$0.7	\$0.7	\$0.6	\$7.5
Slot Machine Gambling on Racetracks	\$0.0	\$0.0	\$0.0	\$5.0	\$5.0
Interest Revenues	\$115.2	\$0.0	\$0.0	\$0.0	\$115.2
TOTAL					\$10,608.3

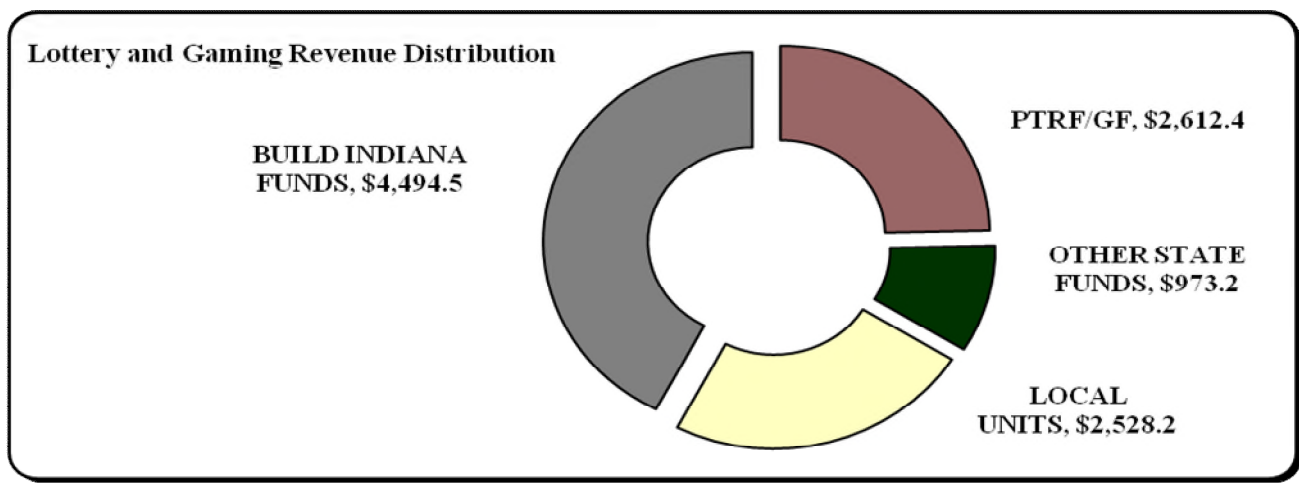
Note: The table does not include gaming license revenue.



DISTRIBUTIONS of LOTTERY & GAMING REVENUES:

in \$ mil		<i>Up to</i>				
<i>Source</i>	<i>Receiving Fund</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>TOTAL</i>
Lottery Profits	Build Indiana Fund	\$1,920.5	\$149.9	\$150.9	\$164.0	\$2,385.4
Riverboat Wagering Tax	Build Indiana Fund	\$1,637.4	\$92.3	\$94.7	\$80.4	\$1,904.9
Pari Mutuel Wagering Tax	Build Indiana Fund	\$23.2	\$4.2	-\$0.1	\$1.5	\$28.8
Charity Gaming Tax	Build Indiana Fund	\$48.2	\$3.5	\$4.5	\$4.0	\$60.2
BIF Fund Interest	Build Indiana Fund	\$115.2	\$0.0	\$0.0	\$0.0	\$115.2
BUILD INDIANA FUND						\$4,494.5
Riverboat Wagering Tax	Property Tax Rep Fund	\$1,183.3	\$452.5	\$486.3	\$457.3	\$2,579.4
Riverboat Wagering Tax	General Fund	\$33.0	\$0.0	\$0.0	\$0.0	\$33.0
PTRF/GF						\$2,612.4
Lottery Profits	Teacher's Retirement Fund	\$462.6	\$30.0	\$30.0	\$30.0	\$552.6
Lottery Profits	Help America Vote Fund	\$1.8	\$0.0	\$0.0	\$0.0	\$1.8
Riverboat Wagering Tax	Gaming Commission Adm.	\$27.2	\$2.4	\$2.5	\$3.8	\$36.0
Pari Mutuel Wagering Tax	Horse Racing Commission Adm.	\$15.7	\$0.0	\$4.2	\$2.0	\$21.9
Pari Mutuel Wagering Tax	Purdue Veterinary School	\$1.7	\$0.2	\$0.2	\$0.2	\$2.1
Charity Gaming Tax	DOR/IGC Adm.	\$12.1	\$2.1	\$1.8	\$2.2	\$18.2
Riverboat Admissions Tax	State Units	\$254.5	\$24.5	\$24.8	\$24.1	\$327.9
Parimutuel Admissions Tax	General Fund	\$0.2	\$0.0	\$0.0	\$0.0	\$0.2
Parimutuel Satellite Facility Tax	Livestock Ind Promotion Fund	\$2.7	\$0.4	\$0.3	\$0.3	\$3.7
Parimutuel Satellite Facility Tax	State Fair Commission	\$2.7	\$0.4	\$0.3	\$0.3	\$3.7
Racetrack Slots Wagering Tax	Property Tax Trust Fund	\$0.0	\$0.0	\$0.0	\$5.0	\$5.0
OTHER STATE FUNDS						\$973.2
Lottery Profits	Local Police/Fire Pension	\$276.3	\$30.0	\$30.0	\$30.0	\$366.3
Riverboat Wagering Tax	Local Sharing (Non Casino Co.)	\$66.0	\$33.0	\$33.0	\$33.0	\$165.0
Riverboat Wagering Tax	Local Distribution (with Casinos)	\$712.0	\$95.0	\$103.1	\$110.1	\$1,020.3
Riverboat Wagering Tax	Admissions Tax Hold Harmless	\$77.2	\$45.1	\$44.3	\$45.2	\$211.8
Riverboat Admissions Tax	Local Units	\$592.7	\$56.8	\$58.0	\$57.1	\$764.7
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	\$0.0	\$0.0
Supplemental Slots 1% Tax	Orange County Casino Owner	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL DISTRIBUTION						\$2,528.2
TOTAL LOTTERY AND GAMING REVENUES TO STATE & LOCAL UNITS						\$10,608.3

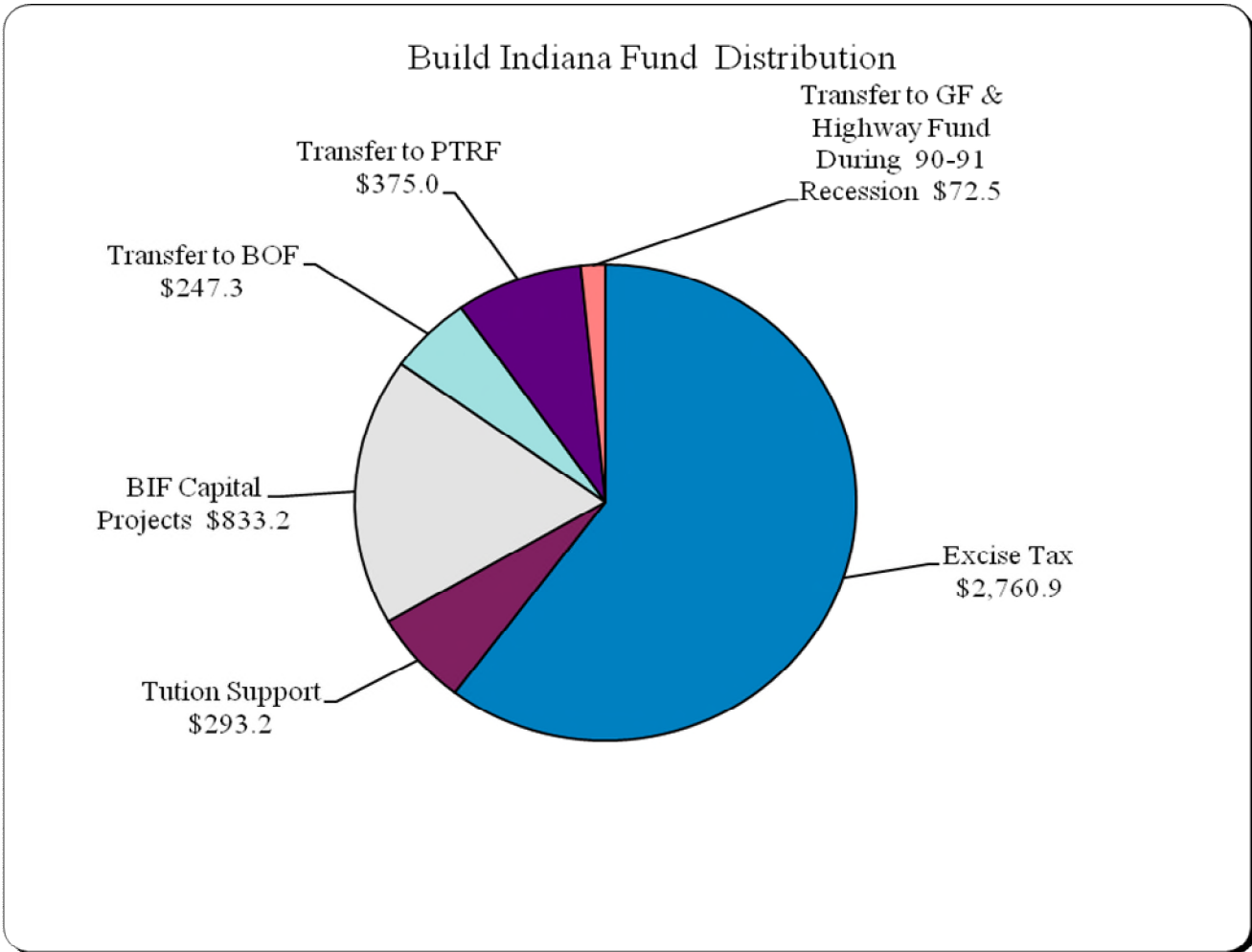
Local units also receive money deposited in Build Indiana Fund through motor vehicle excise tax replacement and other local capital projects. The Build Indiana Fund also received a transfer of \$135.1 million from the Property Tax Replacement Fund in FY 2003 to meet motor vehicle excise tax replacement obligations. From 1989 through June 2008 the Build Indiana Fund has received \$4.630 billion in lottery and gaming revenues and transfers.



DETAIL DISTRIBUTIONS FROM BUILD INDIANA FUND:

Distributions from Build Indiana Fund for FY 2008 and cumulative since FY 1989

in \$ mil	Up to				
Build Indiana Fund Distributions	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>TOTAL</u>
<i>Fund</i>					
Excise Tax Replacement Distribution	\$2,052.3	\$236.2	\$236.2	\$236.2	\$2,760.9
Supplemental Tuition Support	\$293.2				\$293.2
Build Indiana Fund State & Local Projects	\$817.3	\$5.2	\$4.8	\$5.9	\$833.2
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
TOTAL BUILD INDIANA FUND DISTRIBUTION					\$4,582.1



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 2008, 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 \$4.630 billion in lottery and gaming revenues and transfers received by the Build Indiana Fund since 1989, \$4.582 billion has been distributed as described in this report. With the exception of an unappropriated balance of \$31.9 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.

Figure 2a & 2b (pages 14 through 16) illustrate the disposition of lottery and gaming revenues in FY 2008 and cumulative since 1989. *Figures 3, 4, & 5* (pages 17 through 19) illustrate the riverboat admissions and wagering tax distribution plan. *Figure 6 & 7* (page 20 & 21) illustrates 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 2008 and shows cumulative distributions since FY 1989. *Table 2* (pages 23 through 42) details certain FY 2008 distributions on county-by-county basis and shows cumulative distributions since FY 1989. *Table 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, FY 2007, and FY 2008.

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, 2008. 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 2008. 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. P.L. 234-2007 appropriated \$10.0 million from the Build Indiana Fund to the Indiana finance authority to provide funding for the construction or financing of public water supply systems serving Ripley, Decatur, and Jennings counties, beginning July 1, 2007, and ending June 30, 2009.

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 2008 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 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 2008, \$457.3 million was deposited in the Property Tax Replacement Fund from the riverboat wagering tax revenue. The fund received a total of \$ 2,579.4 million in excess riverboat wagering taxes between FY 2003 and FY 2008.

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 2008 and the cumulative amount since FY 1996. *Table 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 2008 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

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 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 is reduced each state fiscal year by the money that is dedicated to purses, breed development, and horsemen's associations. This provision did not impact the FY 2008 distributions.

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 FY2008:

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 2008 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 Property Tax Replacement Fund.

Wagering tax revenue from Orange County casino were distributed as follows in FY 2008:

- 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 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. 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.

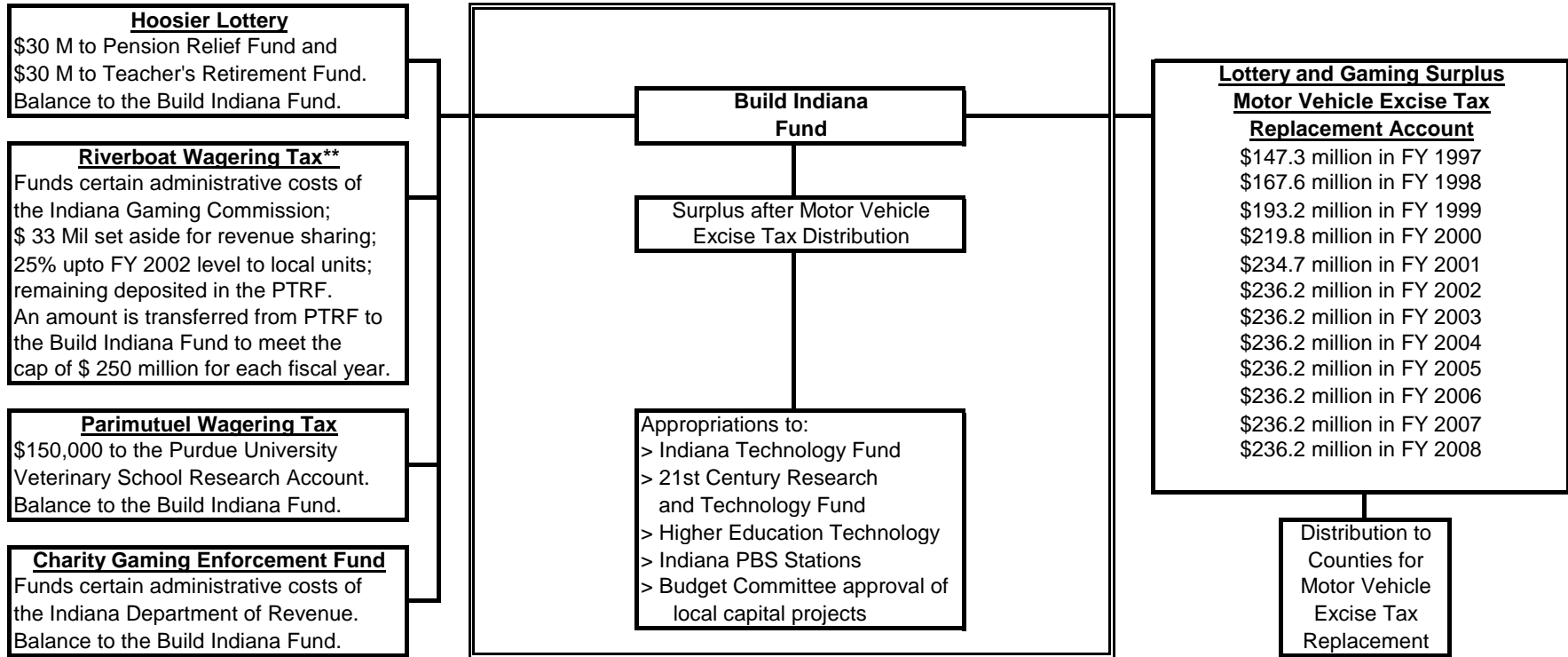
P.L. 233-2007 authorized Indiana horse track owners to install up to 2,000 slot machines on their premises. Hoosier Park in Anderson and Indiana Downs in Shelbyville started operating gambling games facilities in June 2008. *Figure 6 and 7* illustrates the distribution of revenues received by state and local units from these facilities. P.L. 233-2007 required each licensee to pay an initial licensing fee of \$250 M 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.

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. The annual endorsement fee for a retailer is \$250 in the first year and an annual renewal fee based on the preceding years adjusted gross revenue. The law provides for a graduated fee for annual renewals of the retailer's endorsement. It specifies 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 M will have 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 is effective starting FY 2009.

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.

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.

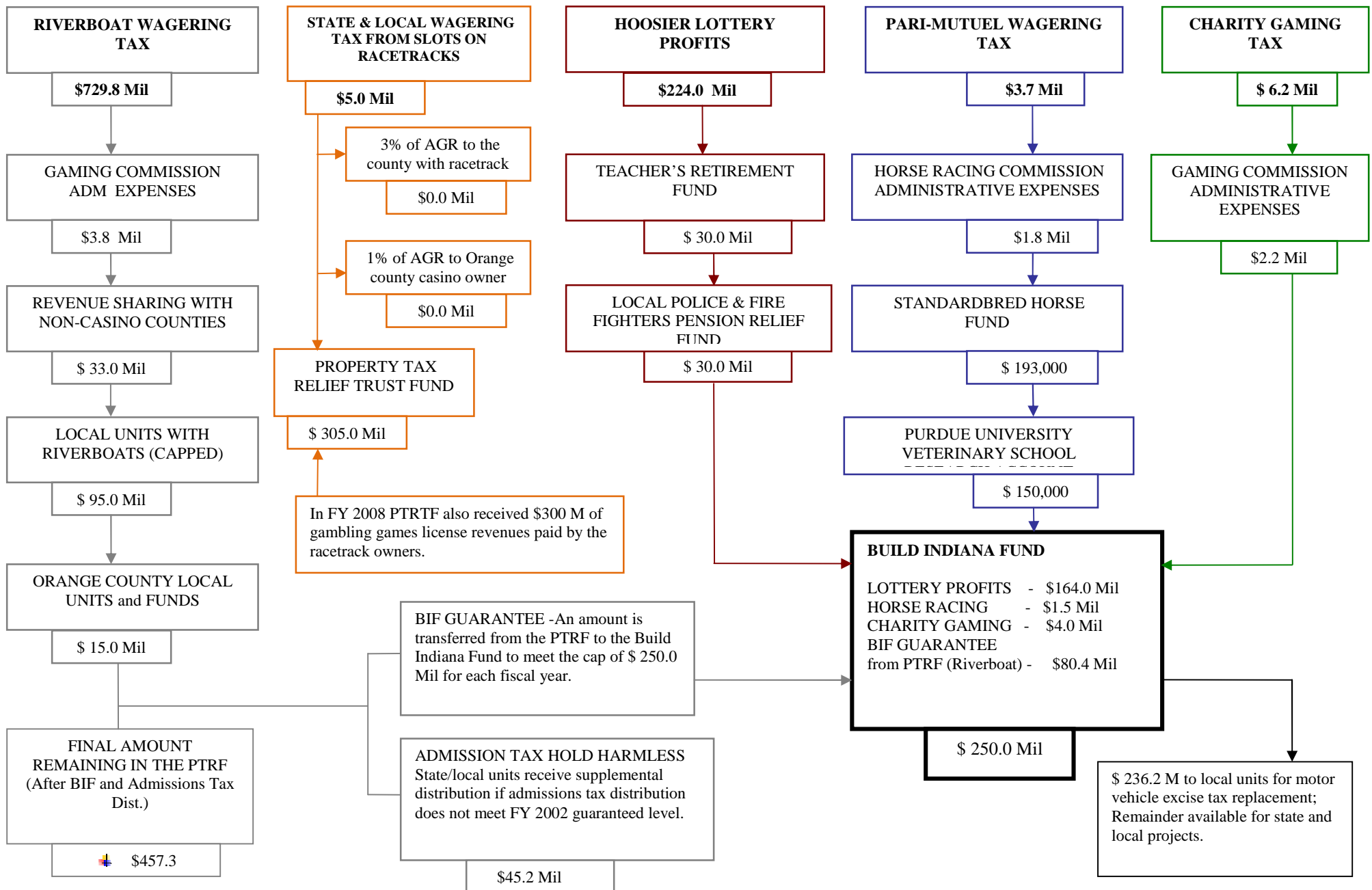
Figure 1
BUILD INDIANA FUND
Sources and Uses *



* Please refer to Figure 2a & 2b for disposition of lottery and gaming revenues.

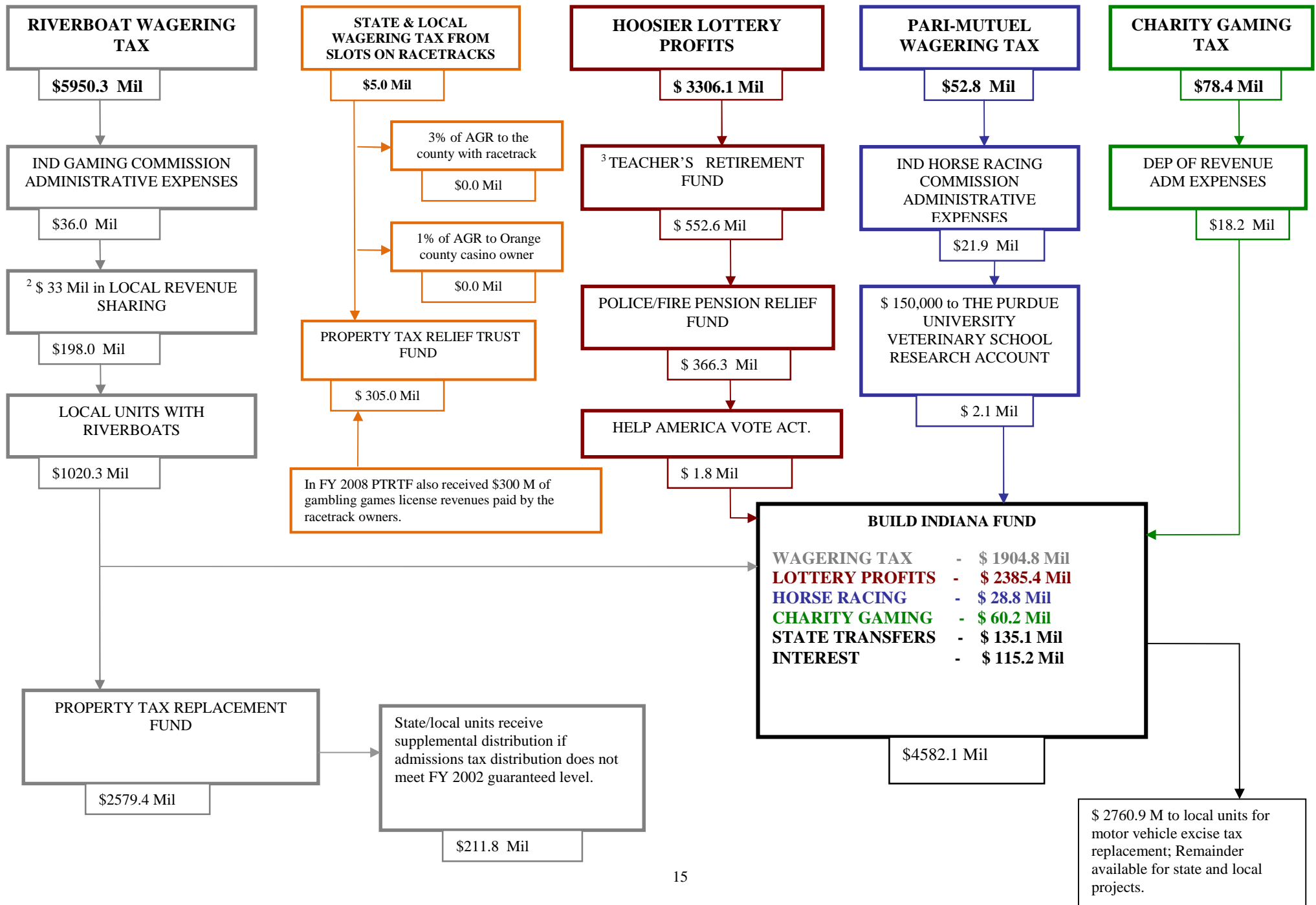
** Please refer to Figure 3 & 4 & 5 for Riverboat Admissions Tax and Riverboat Wagering Tax distribution details.

Fig 2a: FY 2008 DISPOSITION OF LOTTERY AND GAMING REVENUES



Admission Tax Hold Harmless revenues include \$6.5 Mil withheld from local units receiving admissions tax for homestead income tax credits provided in 2001-03.

¹Fig 2b: DISPOSITION OF LOTTERY AND GAMING REVENUES FY1989-FY2008



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 2008. 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 received 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.

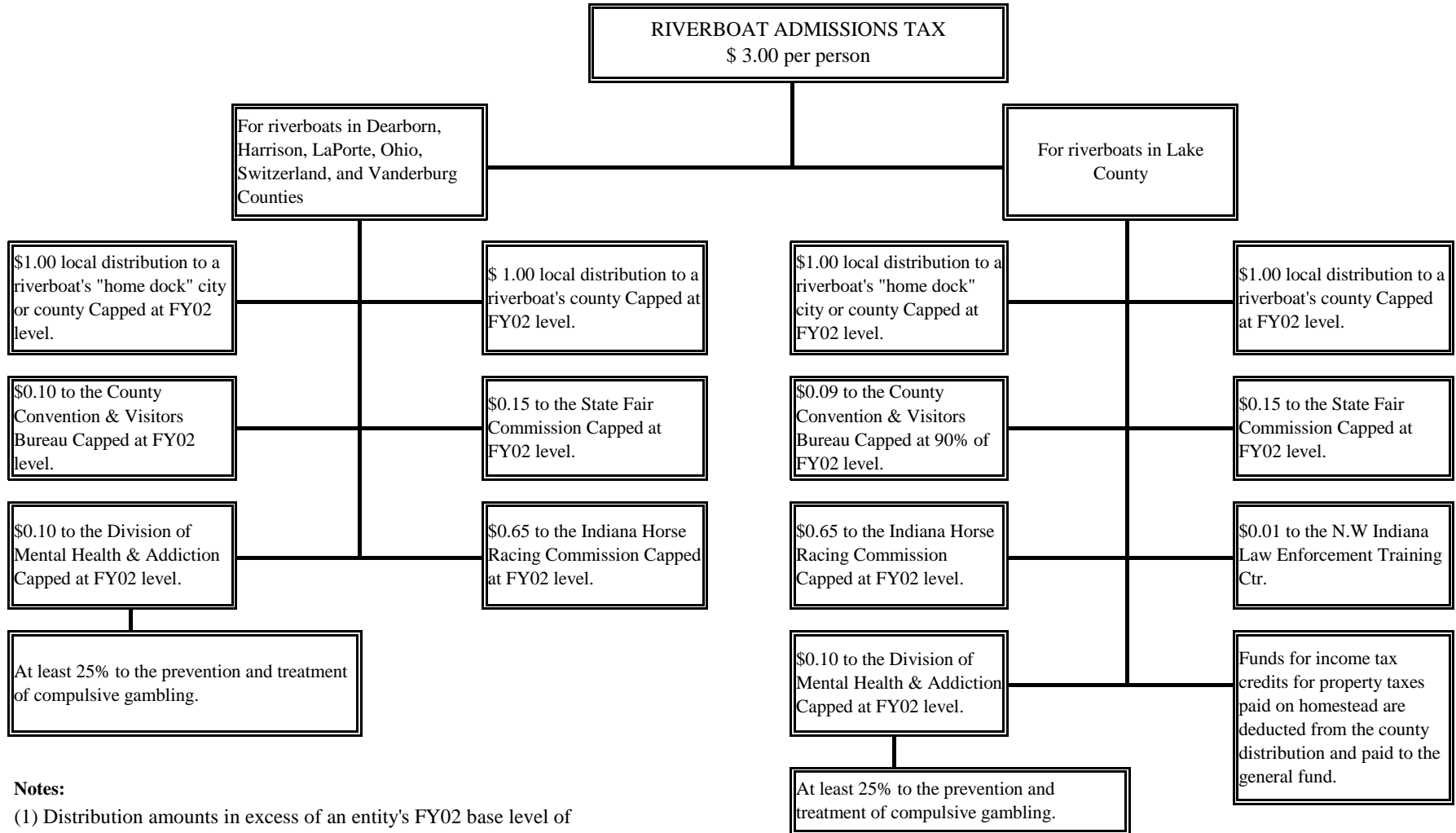
³ P.L. 224-2003 required the FY04 & FY05 \$30.0 mil to TRF to be used to reduce employer contribution of school corporations to TRF.

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.	\$ 1092.6 Mil*
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
PARIMUTUEL 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.	\$ 7.5 Mil

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

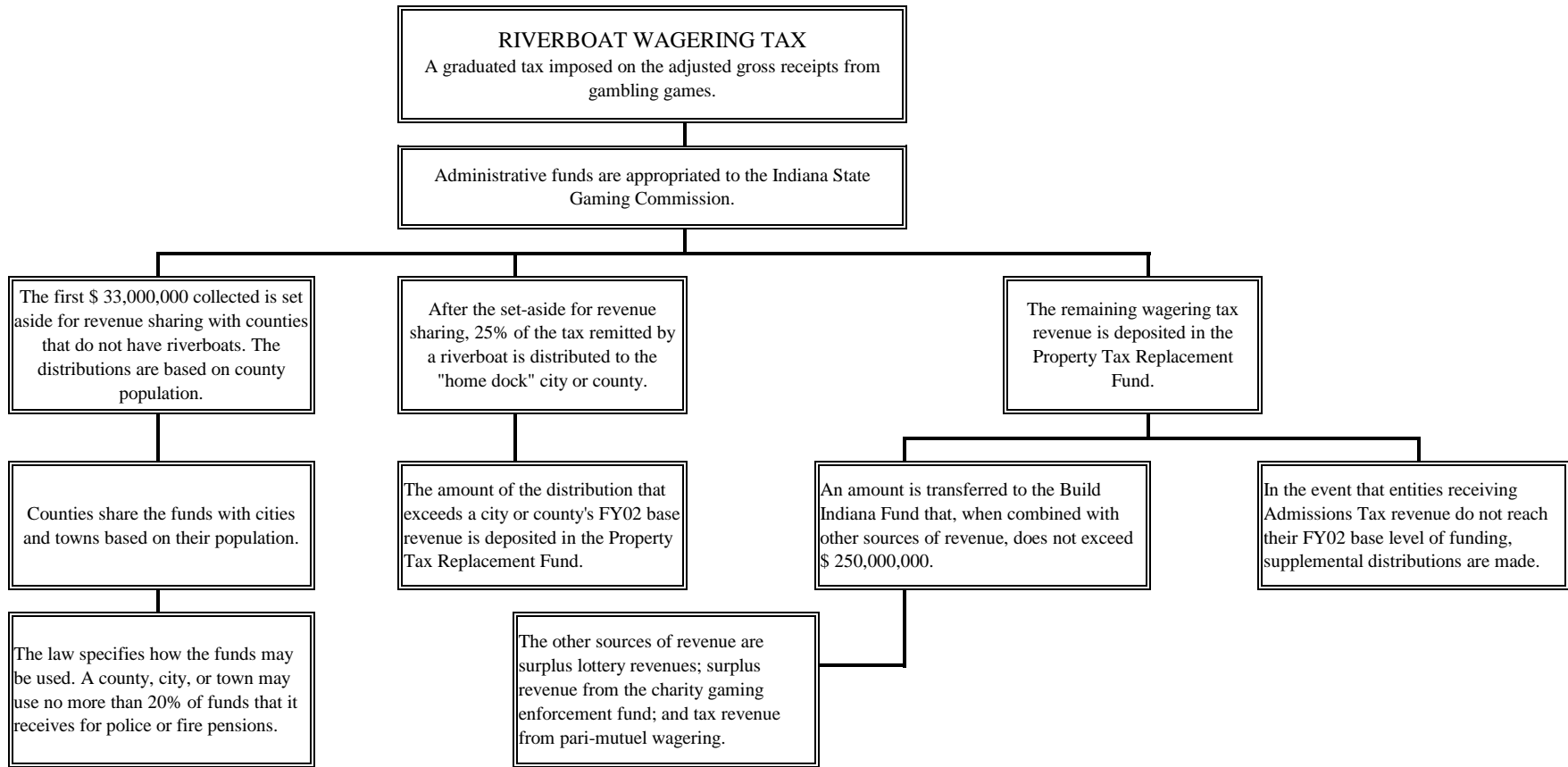
Figure 3
RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS
Fiscal Year 2008



Notes:

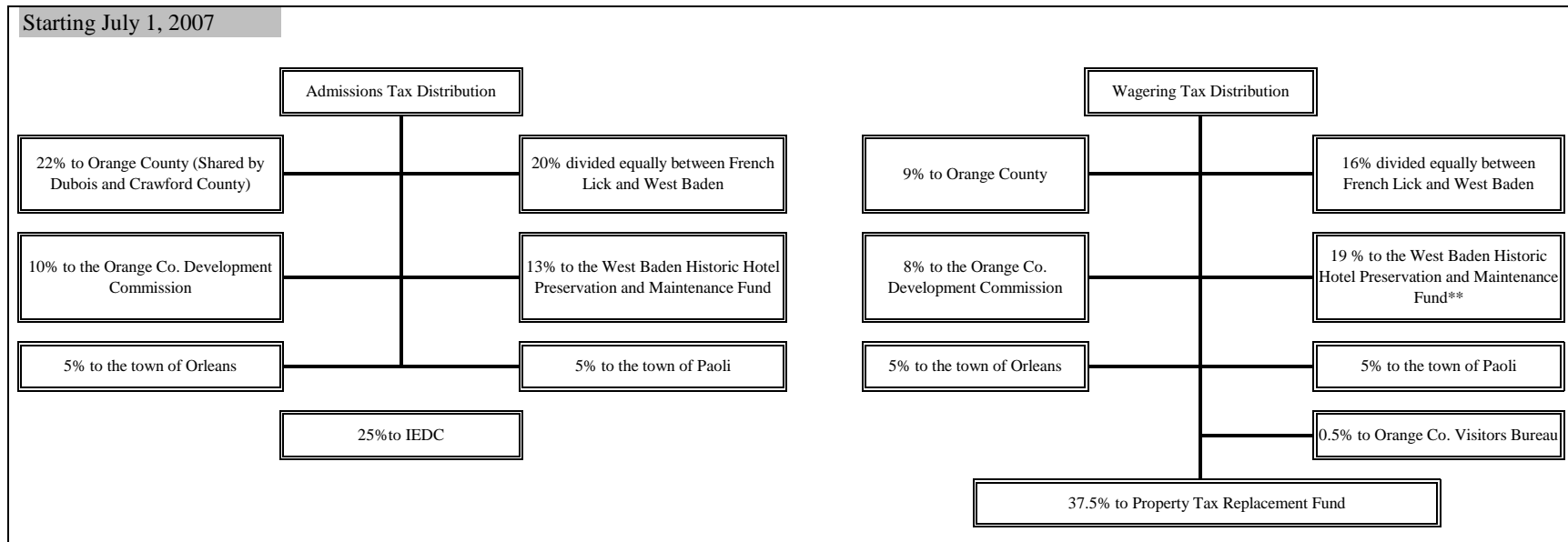
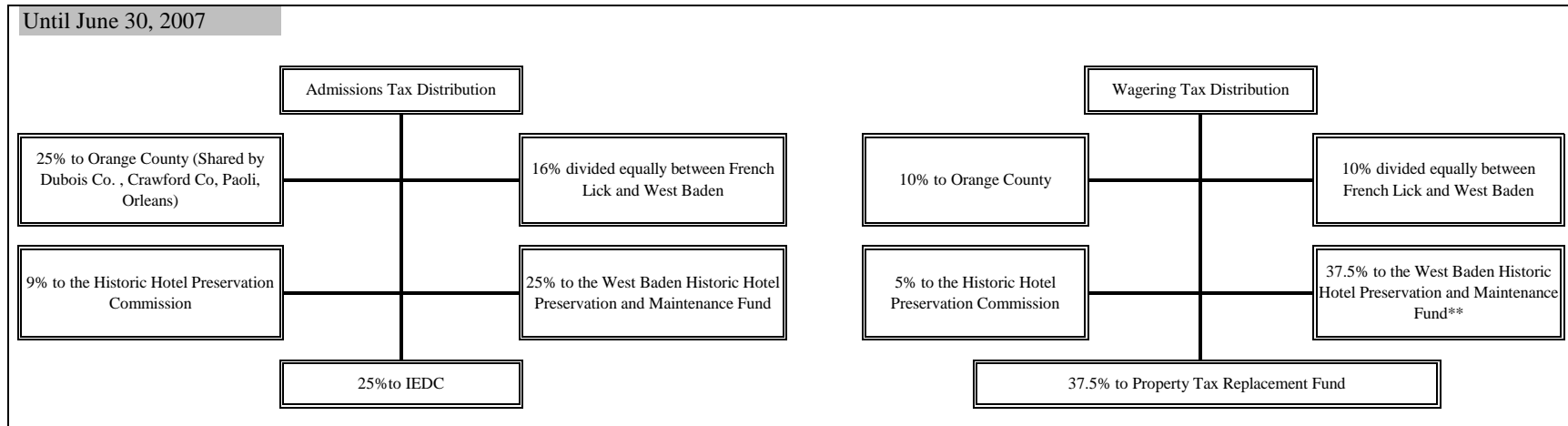
- (1) Distribution amounts in excess of an entity's FY02 base level of funding are paid to the property tax replacement fund.
- (2) This chart does not show the distributions established for the Orange County riverboat. Please see figure 5.

Figure 4
RIVERBOAT WAGERING TAX DISTRIBUTIONS
Fiscal Year 2008



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 Property Tax Replacement Fund.

FIGURE 6
FISCAL YEAR DISPOSITION OF SLOT MACHINE WAGERING TAXES & FEES FROM INDIANA RACETRACKS
FISCAL YEAR 2008

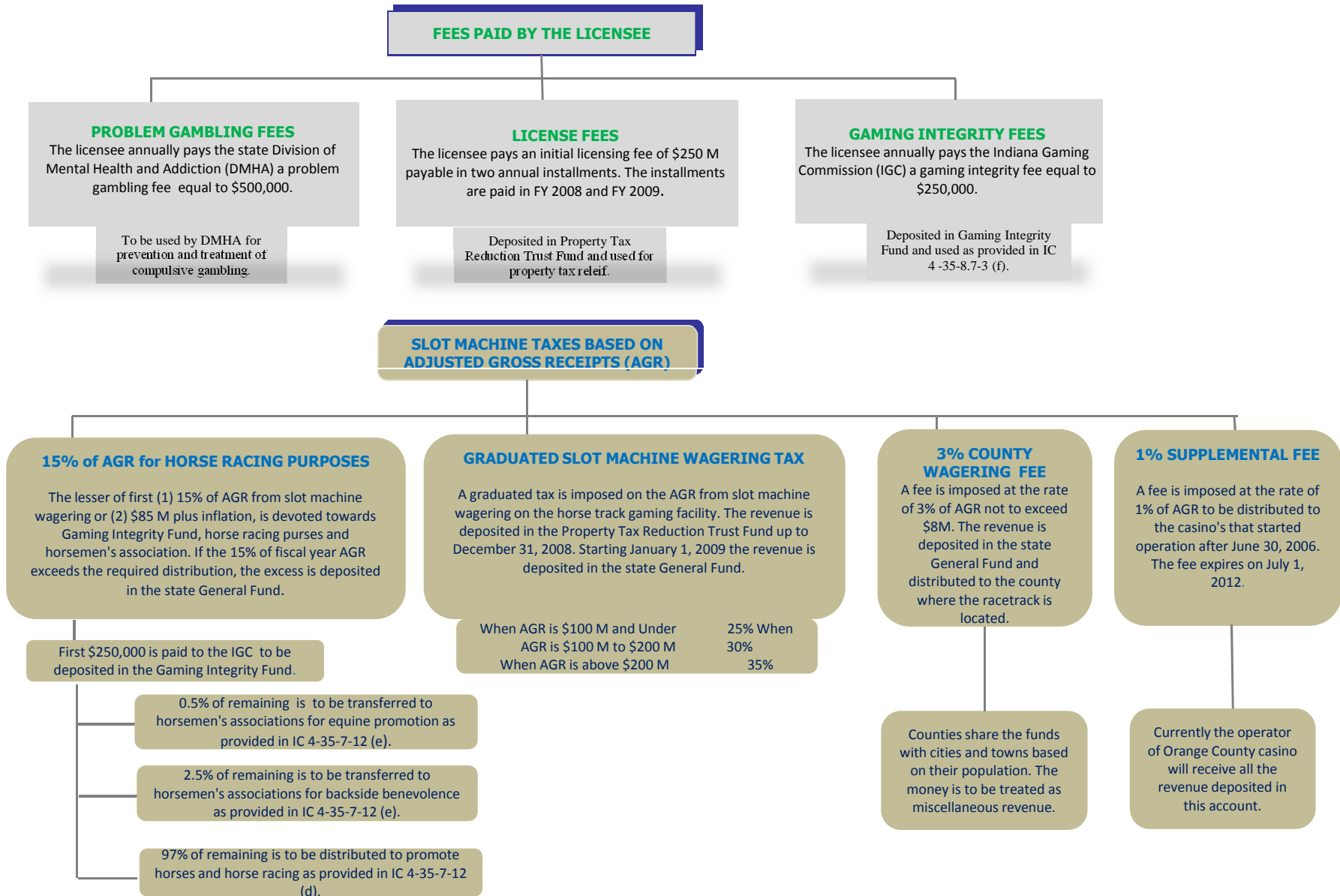


FIGURE 7
DISTRIBUTION of 15% ADJUSTED GROSS RECEIPT FROM SLOT MACHINE WAGERING TO HORSE RACING INDUSTRY
FISCAL YEAR 2008

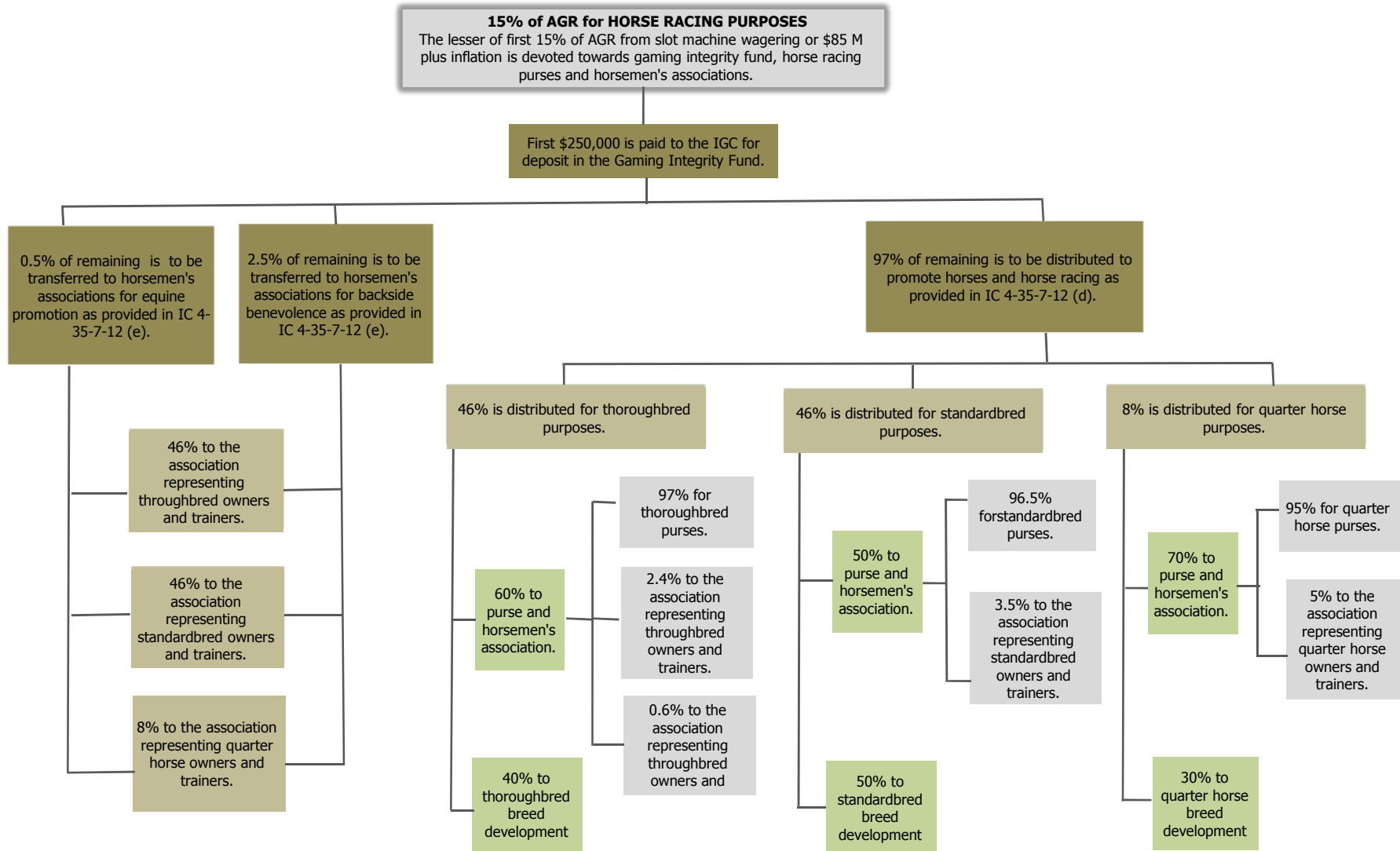


Table 1
Distribution of
Build Indiana Fund
Fiscal Year 2008
and Cumulative: FY 1989 through FY 2008
by Expenditure/Distribution Category

in Dollars	Fiscal Year 2008	Cumulative Total Fiscal Years 1989 - 2008
State Totals by Expenditure/Distribution Category		
<i>Excise Tax Reduction</i>	236,212,442	2,760,998,086
<i>Supplemental Tuition Support</i>		293,207,699
<i>City and Town Police and Fire Pensions</i>	30,000,000	366,332,833
<i>Job Creation and Economic Development</i>		30,000,000
<i>Build Indiana Fund Local Projects</i>	49,707	408,023,074
<i>Local Road and Street Account Distribution</i>		60,000,000
<i>Indiana Technology Fund</i>	5,000,000	187,924,295
<i>Teachers' Retirement Fund pre-1996 Account</i>	30,000,000	492,600,963
<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>		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>	850,000	2,750,000
<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
<i>Indiana Finance Authority</i>		0
Grand Total - Build Indiana Fund Distributions	302,112,149	5,501,177,783

Table 2
Distribution of Build Indiana Fund
Fiscal Year 2008
and Cumulative: FY 1989 through FY 2008
by County

Co. No. County Name	Fiscal Year 2008	Cumulative Total Fiscal Years 1989 - 2008
<u>1 Adams</u>		
<i>Excise Tax Reduction</i>	927,197	11,203,012
<i>Supplemental Tuition Support</i>		1,544,370
<i>City and Town Police and Fire Pensions</i>	62,781	625,243
<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>	42,005	1,202,487
Total	1,031,983	16,887,452
<u>2 Allen</u>		
<i>Excise Tax Reduction</i>	12,313,032	149,691,853
<i>Supplemental Tuition Support</i>		13,905,752
<i>City and Town Police and Fire Pensions</i>	1,795,920	22,101,307
<i>Build Indiana Fund Local Projects</i>		17,722,238
<i>Local Road and Street Account Distribution</i>		3,484,576
<i>Indiana Technology Fund</i>	47,276	5,364,991
Total	14,156,228	212,270,716
<u>3 Bartholomew</u>		
<i>Excise Tax Reduction</i>	3,088,135	35,379,008
<i>Supplemental Tuition Support</i>		3,277,832
<i>City and Town Police and Fire Pensions</i>	367,114	3,782,023
<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>	22,966	1,632,592
Total	3,478,215	54,418,444
<u>4 Benton</u>		
<i>Excise Tax Reduction</i>	316,237	3,937,919
<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>	13,013	528,735
Total	329,250	6,094,942

5 Blackford

<i>Excise Tax Reduction</i>	438,664	5,283,351
<i>Supplemental Tuition Support</i>		812,813
<i>City and Town Police and Fire Pensions</i>	20,288	316,574
<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>	8,070	397,594
Total	<u>467,022</u>	<u>8,957,351</u>

6 Boone

<i>Excise Tax Reduction</i>	2,765,524	28,705,638
<i>Supplemental Tuition Support</i>		2,161,371
<i>City and Town Police and Fire Pensions</i>	56,482	589,818
<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>	39,540	1,461,391
Total	<u>2,861,546</u>	<u>36,155,430</u>

7 Brown

<i>Excise Tax Reduction</i>	576,144	7,083,773
<i>Supplemental Tuition Support</i>		740,722
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	10,217	1,169,221
<i>Local Road and Street Account Distribution</i>		156,800
<i>Indiana Technology Fund</i>	8,162	481,989
Total	<u>594,523</u>	<u>9,632,504</u>

8 Carroll

<i>Excise Tax Reduction</i>	788,056	9,408,552
<i>Supplemental Tuition Support</i>		868,712
<i>City and Town Police and Fire Pensions</i>	3,644	58,693
<i>Build Indiana Fund Local Projects</i>		702,161
<i>Local Road and Street Account Distribution</i>		197,670
<i>Indiana Technology Fund</i>	16,368	604,081
Total	<u>808,068</u>	<u>11,839,869</u>

9 Cass

<i>Excise Tax Reduction</i>	1,268,789	16,391,365
<i>Supplemental Tuition Support</i>		2,260,380
<i>City and Town Police and Fire Pensions</i>	141,401	2,078,274
<i>Build Indiana Fund Local Projects</i>		3,288,510
<i>Local Road and Street Account Distribution</i>		396,142
<i>Indiana Technology Fund</i>	24,846	1,098,681
<i>Wabash River Heritage</i>		243,877
Total	<u>1,435,036</u>	<u>25,757,230</u>

10 Clark

<i>Excise Tax Reduction</i>	3,622,704	41,921,389
<i>Supplemental Tuition Support</i>		4,914,248
<i>City and Town Police and Fire Pensions</i>	390,057	3,725,765
<i>Build Indiana Fund Local Projects</i>		9,374,127
<i>Local Road and Street Account Distribution</i>		949,229
<i>Indiana Technology Fund</i>	56,945	2,194,750
Total	<u>4,069,706</u>	<u>63,079,509</u>

11 Clay

<i>Excise Tax Reduction</i>	927,663	10,664,609
<i>Supplemental Tuition Support</i>		1,515,188
<i>City and Town Police and Fire Pensions</i>	38,060	501,508
<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>	12,126	770,065
Total	<u>977,849</u>	<u>15,405,683</u>

12 Clinton

<i>Excise Tax Reduction</i>	1,111,428	13,940,706
<i>Supplemental Tuition Support</i>		1,993,146
<i>City and Town Police and Fire Pensions</i>	177,080	2,139,452
<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>	35,855	1,223,502
Total	<u>1,324,363</u>	<u>21,352,763</u>

13 Crawford

<i>Excise Tax Reduction</i>	275,862	3,328,795
<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>	10,649	587,950
Total	<u>286,511</u>	<u>6,049,514</u>

14 Daviess

<i>Excise Tax Reduction</i>	937,776	10,641,069
<i>Supplemental Tuition Support</i>		1,350,582
<i>City and Town Police and Fire Pensions</i>	41,757	582,579
<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>	34,817	819,879
Total	<u>1,014,350</u>	<u>15,578,114</u>

15 Dearborn

<i>Excise Tax Reduction</i>	1,851,585	21,350,438
<i>Supplemental Tuition Support</i>		2,562,385
<i>City and Town Police and Fire Pensions</i>	18,864	336,941
<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>	46,159	1,744,644
Total	<u>1,916,608</u>	<u>27,867,572</u>

16 Decatur

<i>Excise Tax Reduction</i>	934,142	10,677,032
<i>Supplemental Tuition Support</i>		1,414,236
<i>City and Town Police and Fire Pensions</i>	40,669	565,957
<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>	17,883	797,926
Total	<u>992,694</u>	<u>16,017,498</u>

17 De Kalb

<i>Excise Tax Reduction</i>	1,467,692	17,283,592
<i>Supplemental Tuition Support</i>		2,151,930
<i>City and Town Police and Fire Pensions</i>	13,305	239,514
<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>	51,286	1,587,001
Total	<u>1,532,283</u>	<u>23,417,888</u>

18 Delaware

<i>Excise Tax Reduction</i>	3,686,928	46,226,728
<i>Supplemental Tuition Support</i>		6,006,536
<i>City and Town Police and Fire Pensions</i>	689,987	7,412,119
<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>	64,149	2,787,736
Total	<u>4,441,064</u>	<u>69,675,262</u>

19 Dubois

<i>Excise Tax Reduction</i>	1,658,315	19,901,373
<i>Supplemental Tuition Support</i>		1,955,731
<i>City and Town Police and Fire Pensions</i>	26,619	300,637
<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>	51,839	1,319,667
Total	<u>1,736,773</u>	<u>30,138,884</u>

20 Elkhart

<i>Excise Tax Reduction</i>	6,067,052	73,742,168
<i>Supplemental Tuition Support</i>		7,963,125
<i>City and Town Police and Fire Pensions</i>	773,053	8,134,248
<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>	73,831	4,557,514
Total	<u>6,913,936</u>	<u>104,839,800</u>

21 Fayette

<i>Excise Tax Reduction</i>	714,267	10,084,697
<i>Supplemental Tuition Support</i>		1,546,130
<i>City and Town Police and Fire Pensions</i>	246,106	2,731,882
<i>Build Indiana Fund Local Projects</i>		2,435,628
<i>Local Road and Street Account Distribution</i>		270,661
<i>Indiana Technology Fund</i>	16,542	626,814
Total	<u>976,915</u>	<u>17,695,812</u>

22 Floyd

<i>Excise Tax Reduction</i>	2,812,319	32,717,434
<i>Supplemental Tuition Support</i>		3,413,799
<i>City and Town Police and Fire Pensions</i>	630,739	6,202,896
<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>	25,137	1,406,647
Total	<u>3,468,195</u>	<u>48,586,591</u>

23 Fountain

<i>Excise Tax Reduction</i>	605,436	7,222,315
<i>Supplemental Tuition Support</i>		1,035,238
<i>City and Town Police and Fire Pensions</i>	9,581	100,642
<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>	18,757	565,335
Total	<u>633,774</u>	<u>10,242,921</u>

24 Franklin

<i>Excise Tax Reduction</i>	811,734	9,200,806
<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>	10,288	594,253
Total	<u>822,022</u>	<u>12,318,247</u>

25 Fulton

<i>Excise Tax Reduction</i>	767,191	8,908,144
<i>Supplemental Tuition Support</i>		857,778
<i>City and Town Police and Fire Pensions</i>	16,610	150,559
<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>	34,383	723,436
Total	<u>818,184</u>	<u>12,219,055</u>

26 Gibson

<i>Excise Tax Reduction</i>	1,296,646	14,894,171
<i>Supplemental Tuition Support</i>		1,588,280
<i>City and Town Police and Fire Pensions</i>	77,974	617,657
<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>	48,148	1,057,146
Total	<u>1,422,768</u>	<u>20,909,128</u>

27 Grant

<i>Excise Tax Reduction</i>	2,219,485	29,332,018
<i>Supplemental Tuition Support</i>		4,577,783
<i>City and Town Police and Fire Pensions</i>	166,021	4,400,493
<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>	44,812	1,995,173
Total	<u>2,430,318</u>	<u>47,591,265</u>

28 Greene

<i>Excise Tax Reduction</i>	1,096,268	12,512,874
<i>Supplemental Tuition Support</i>		1,961,863
<i>City and Town Police and Fire Pensions</i>	24,467	410,750
<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>	33,562	1,713,384
Total	<u>1,154,297</u>	<u>18,468,206</u>

29 Hamilton

<i>Excise Tax Reduction</i>	15,927,350	147,398,794
<i>Supplemental Tuition Support</i>		6,261,205
<i>City and Town Police and Fire Pensions</i>	174,604	1,894,399
<i>Build Indiana Fund Local Projects</i>		2,565,285
<i>Local Road and Street Account Distribution</i>		1,625,835
<i>Indiana Technology Fund</i>	91,598	4,117,733
Total	<u>16,193,552</u>	<u>163,863,251</u>

30 Hancock

<i>Excise Tax Reduction</i>	3,250,131	35,311,634
<i>Supplemental Tuition Support</i>		2,809,927
<i>City and Town Police and Fire Pensions</i>	36,580	436,744
<i>Build Indiana Fund Local Projects</i>		2,910,064
<i>Local Road and Street Account Distribution</i>		575,438
<i>Indiana Technology Fund</i>	39,619	1,541,584
Total	<u>3,326,330</u>	<u>43,585,391</u>

31 Harrison

<i>Excise Tax Reduction</i>	1,342,890	15,756,698
<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>	35,972	1,381,319
Total	<u>1,378,862</u>	<u>20,799,699</u>

32 Hendricks

<i>Excise Tax Reduction</i>	6,561,127	65,483,466
<i>Supplemental Tuition Support</i>		4,619,002
<i>City and Town Police and Fire Pensions</i>	61,812	530,297
<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>	78,308	2,818,414
Total	<u>6,701,247</u>	<u>82,002,266</u>

33 Henry

<i>Excise Tax Reduction</i>	1,853,668	23,277,993
<i>Supplemental Tuition Support</i>		2,919,814
<i>City and Town Police and Fire Pensions</i>	221,651	2,523,946
<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>	37,054	1,619,931
Total	<u>2,112,373</u>	<u>36,219,172</u>

34 Howard

<i>Excise Tax Reduction</i>	4,077,317	48,564,965
<i>Supplemental Tuition Support</i>		4,270,066
<i>City and Town Police and Fire Pensions</i>	769,662	9,691,796
<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>	54,208	2,130,310
Total	<u>4,901,187</u>	<u>71,710,820</u>

35 Huntington

<i>Excise Tax Reduction</i>	1,274,324	15,894,468
<i>Supplemental Tuition Support</i>		2,100,520
<i>City and Town Police and Fire Pensions</i>	203,156	2,346,289
<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>	23,863	1,020,523
Total	<u>1,501,343</u>	<u>23,901,317</u>

36 Jackson

<i>Excise Tax Reduction</i>	1,472,216	17,193,160
<i>Supplemental Tuition Support</i>		2,021,485
<i>City and Town Police and Fire Pensions</i>	110,571	1,175,908
<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>	28,291	1,335,025
Total	<u>1,611,078</u>	<u>24,504,476</u>

37 Jasper

<i>Excise Tax Reduction</i>	1,383,868	14,618,041
<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>	28,614	898,193
Total	<u>1,412,482</u>	<u>19,557,935</u>

38 Jay

<i>Excise Tax Reduction</i>	593,987	7,278,302
<i>Supplemental Tuition Support</i>		1,310,482
<i>City and Town Police and Fire Pensions</i>	25,225	348,427
<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>	7,902	658,709
Total	<u>627,114</u>	<u>13,155,056</u>

39 Jefferson

<i>Excise Tax Reduction</i>	1,038,350	12,364,589
<i>Supplemental Tuition Support</i>		1,548,854
<i>City and Town Police and Fire Pensions</i>	48,453	468,053
<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>	11,479	915,129
Total	<u>1,098,282</u>	<u>17,013,621</u>

40 Jennings

<i>Excise Tax Reduction</i>	803,279	9,504,770
<i>Supplemental Tuition Support</i>		1,448,874
<i>City and Town Police and Fire Pensions</i>	10,437	165,036
<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>	15,448	1,140,183
Total	<u>829,164</u>	<u>14,165,289</u>

41 Johnson

<i>Excise Tax Reduction</i>	5,972,843	64,755,046
<i>Supplemental Tuition Support</i>		5,282,940
<i>City and Town Police and Fire Pensions</i>	129,207	1,207,387
<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>	96,170	2,872,876
Total	<u>6,198,220</u>	<u>80,851,497</u>

42 Knox

<i>Excise Tax Reduction</i>	1,276,328	15,132,956
<i>Supplemental Tuition Support</i>		2,024,017
<i>City and Town Police and Fire Pensions</i>	150,253	1,451,332
<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>	23,771	1,291,999
<i>Wabash River Heritage</i>		295,391
Total	<u>1,450,352</u>	<u>22,586,065</u>

43 Kosciusko

<i>Excise Tax Reduction</i>	2,696,312	32,305,973
<i>Supplemental Tuition Support</i>		3,491,066
<i>City and Town Police and Fire Pensions</i>	75,012	730,442
<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>	38,980	2,324,876
Total	<u>2,810,304</u>	<u>49,386,835</u>

44 Lagrange

<i>Excise Tax Reduction</i>	875,445	10,571,768
<i>Supplemental Tuition Support</i>		1,256,041
<i>City and Town Police and Fire Pensions</i>		1,136,250
<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>	25,457	801,822
Total	<u>900,902</u>	<u>21,358,457</u>

45 Lake

<i>Excise Tax Reduction</i>	17,737,701	201,357,911
<i>Supplemental Tuition Support</i>		29,080,529
<i>City and Town Police and Fire Pensions</i>	4,211,235	49,909,981
<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>	133,360	16,041,649
Total	<u>22,082,296</u>	<u>337,738,121</u>

46 La Porte

<i>Excise Tax Reduction</i>	4,097,793	49,316,708
<i>Supplemental Tuition Support</i>		5,737,825
<i>City and Town Police and Fire Pensions</i>	655,387	6,144,958
<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>	67,034	2,709,401
Total	<u>4,820,214</u>	<u>78,650,586</u>

47 Lawrence

<i>Excise Tax Reduction</i>	1,614,878	18,022,196
<i>Supplemental Tuition Support</i>		4,154,805
<i>City and Town Police and Fire Pensions</i>	138,063	2,623,774
<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>	18,851	1,894,869
Total	<u>1,771,792</u>	<u>29,274,992</u>

48 Madison

<i>Excise Tax Reduction</i>	4,927,305	63,541,001
<i>Supplemental Tuition Support</i>		7,182,410
<i>City and Town Police and Fire Pensions</i>	992,309	10,618,825
<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>	65,673	3,551,779
Total	<u>5,985,287</u>	<u>93,244,986</u>

49 Marion

<i>Excise Tax Reduction</i>	31,130,034	396,382,286
<i>Supplemental Tuition Support</i>		36,075,483
<i>City and Town Police and Fire Pensions</i>	8,686,875	81,948,569
<i>Job Creation and Economic Development</i>		20,200,000
<i>Build Indiana Fund Local Projects</i>		43,929,486
<i>Local Road and Street Account Distribution</i>		9,015,621
<i>Indiana Technology Fund</i>	157,800	14,239,985
Total	<u>39,974,709</u>	<u>601,791,430</u>

50 Marshall

<i>Excise Tax Reduction</i>	1,630,636	19,122,374
<i>Supplemental Tuition Support</i>		2,728,044
<i>City and Town Police and Fire Pensions</i>	38,097	441,717
<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>	50,508	1,310,825
Total	<u>1,719,241</u>	<u>27,646,016</u>

51 Martin

<i>Excise Tax Reduction</i>	326,529	3,899,124
<i>Supplemental Tuition Support</i>		667,838
<i>City and Town Police and Fire Pensions</i>	3,411	83,515
<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>	18,273	632,147
Total	<u>348,213</u>	<u>6,840,344</u>

52 Miami

<i>Excise Tax Reduction</i>	1,270,012	15,157,458
<i>Supplemental Tuition Support</i>		2,341,833
<i>City and Town Police and Fire Pensions</i>	140,641	1,787,475
<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>	26,456	1,632,495
Total	<u>1,437,109</u>	<u>22,443,749</u>

53 Monroe

<i>Excise Tax Reduction</i>	3,705,538	43,096,048
<i>Supplemental Tuition Support</i>		3,711,526
<i>City and Town Police and Fire Pensions</i>	415,314	4,178,892
<i>Build Indiana Fund Local Projects</i>		5,421,195
<i>Local Road and Street Account Distribution</i>		1,006,252
<i>Indiana Technology Fund</i>	24,247	1,594,324
Total	<u>4,145,099</u>	<u>59,008,237</u>

54 Montgomery

<i>Excise Tax Reduction</i>	1,305,114	15,442,126
<i>Supplemental Tuition Support</i>		1,765,798
<i>City and Town Police and Fire Pensions</i>	62,364	1,368,223
<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>	22,415	1,099,180
Total	<u>1,389,893</u>	<u>22,533,362</u>

55 Morgan

<i>Excise Tax Reduction</i>	2,823,165	32,429,532
<i>Supplemental Tuition Support</i>		3,493,479
<i>City and Town Police and Fire Pensions</i>	40,927	583,183
<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>	24,272	1,753,617
Total	<u>2,888,364</u>	<u>41,508,885</u>

56 Newton

<i>Excise Tax Reduction</i>	594,343	6,678,560
<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>	20,520	678,196
Total	<u>614,863</u>	<u>10,878,998</u>

57 Noble

<i>Excise Tax Reduction</i>	1,443,190	17,624,186
<i>Supplemental Tuition Support</i>		2,324,521
<i>City and Town Police and Fire Pensions</i>	17,372	267,147
<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>	30,142	1,289,619
Total	<u>1,490,704</u>	<u>25,281,872</u>

58 Ohio

<i>Excise Tax Reduction</i>	210,861	2,476,410
<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>	12,900	362,989
Total	<u>223,761</u>	<u>3,564,413</u>

59 Orange

<i>Excise Tax Reduction</i>	640,409	7,305,187
<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>	27,363	924,748
Total	<u>667,772</u>	<u>10,584,627</u>

60 Owen

<i>Excise Tax Reduction</i>	674,215	7,679,332
<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>	8,906	824,849
Total	<u>683,121</u>	<u>10,842,329</u>

61 Parke

<i>Excise Tax Reduction</i>	547,997	6,602,443
<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>	16,903	757,787
Total	<u>564,900</u>	<u>9,226,474</u>

62 Perry

<i>Excise Tax Reduction</i>	597,649	7,127,128
<i>Supplemental Tuition Support</i>		1,181,805
<i>City and Town Police and Fire Pensions</i>	10,824	135,750
<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>	20,939	913,024
Total	<u>629,412</u>	<u>12,540,016</u>

63 Pike

<i>Excise Tax Reduction</i>	440,210	5,098,698
<i>Supplemental Tuition Support</i>		505,836
<i>City and Town Police and Fire Pensions</i>	3,474	21,396
<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>	9,228	367,642
Total	<u>452,912</u>	<u>7,562,985</u>

64 Porter

<i>Excise Tax Reduction</i>	7,260,606	79,337,102
<i>Supplemental Tuition Support</i>		7,357,227
<i>City and Town Police and Fire Pensions</i>	262,263	3,002,894
<i>Build Indiana Fund Local Projects</i>		14,525,888
<i>Local Road and Street Account Distribution</i>		1,461,558
<i>Indiana Technology Fund</i>	100,713	3,624,426
Total	<u>7,623,582</u>	<u>109,309,094</u>

65 Posey

<i>Excise Tax Reduction</i>	1,146,477	13,005,774
<i>Supplemental Tuition Support</i>		1,078,029
<i>City and Town Police and Fire Pensions</i>	25,106	323,684
<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>	46,554	940,185
Total	<u>1,218,137</u>	<u>19,439,786</u>

66 Pulaski

<i>Excise Tax Reduction</i>	497,738	5,820,354
<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>	15,228	600,271
Total	<u>512,966</u>	<u>8,045,582</u>

67 Putnam

<i>Excise Tax Reduction</i>	1,266,104	14,617,574
<i>Supplemental Tuition Support</i>		1,906,393
<i>City and Town Police and Fire Pensions</i>	24,472	368,442
<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>	36,602	1,246,316
Total	<u>1,327,178</u>	<u>19,449,415</u>

68 Randolph

<i>Excise Tax Reduction</i>	862,612	9,863,234
<i>Supplemental Tuition Support</i>		1,668,326
<i>City and Town Police and Fire Pensions</i>	137,909	1,188,862
<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>	36,905	1,072,991
Total	<u>1,037,426</u>	<u>16,739,212</u>

69 Ripley

<i>Excise Tax Reduction</i>	966,923	11,695,588
<i>Supplemental Tuition Support</i>		1,578,663
<i>City and Town Police and Fire Pensions</i>	6,731	75,188
<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>	37,500	1,224,789
Total	<u>1,011,154</u>	<u>16,690,408</u>

70 Rush

<i>Excise Tax Reduction</i>	617,897	7,475,960
<i>Supplemental Tuition Support</i>		875,492
<i>City and Town Police and Fire Pensions</i>	36,861	526,958
<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>	10,908	416,131
Total	<u>665,666</u>	<u>11,650,009</u>

71 St. Joseph

<i>Excise Tax Reduction</i>	8,592,790	110,326,797
<i>Supplemental Tuition Support</i>		11,357,557
<i>City and Town Police and Fire Pensions</i>	2,130,056	20,836,418
<i>Job Creation and Economic Development</i>		1,802,848
<i>Build Indiana Fund Local Projects</i>		17,129,849
<i>Local Road and Street Account Distribution</i>		2,752,812
<i>Indiana Technology Fund</i>	64,966	3,465,468
Total	<u>10,787,812</u>	<u>167,671,749</u>

72 Scott

<i>Excise Tax Reduction</i>	703,739	8,217,467
<i>Supplemental Tuition Support</i>		1,391,995
<i>City and Town Police and Fire Pensions</i>	34,998	424,782
<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>	25,738	1,136,575
Total	<u>764,475</u>	<u>13,004,117</u>

73 Shelby

<i>Excise Tax Reduction</i>	1,600,725	19,502,376
<i>Supplemental Tuition Support</i>		2,330,442
<i>City and Town Police and Fire Pensions</i>	96,210	1,548,037
<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>	43,966	1,358,209
Total	<u>1,740,901</u>	<u>27,569,220</u>

74 Spencer

<i>Excise Tax Reduction</i>	815,221	9,235,404
<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>	24,496	2,646,667
Total	<u>839,717</u>	<u>14,151,491</u>

75 Starke

<i>Excise Tax Reduction</i>	811,180	8,940,243
<i>Supplemental Tuition Support</i>		1,470,095
<i>City and Town Police and Fire Pensions</i>	4,727	69,589
<i>Build Indiana Fund Local Projects</i>		906,622
<i>Local Road and Street Account Distribution</i>		229,963
<i>Indiana Technology Fund</i>	19,795	1,212,221
Total	<u>835,702</u>	<u>12,828,734</u>

76 Steuben

<i>Excise Tax Reduction</i>	1,202,126	14,665,632
<i>Supplemental Tuition Support</i>		1,783,827
<i>City and Town Police and Fire Pensions</i>	25,738	237,755
<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>	26,140	892,117
Total	<u>1,254,004</u>	<u>20,034,996</u>

77 Sullivan

<i>Excise Tax Reduction</i>	726,136	8,203,060
<i>Supplemental Tuition Support</i>		1,007,727
<i>City and Town Police and Fire Pensions</i>	30,268	425,896
<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>	13,983	628,655
Total	<u>770,387</u>	<u>14,966,059</u>

78 Switzerland

<i>Excise Tax Reduction</i>	294,513	3,382,519
<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>	5,687	554,829
Total	<u>300,200</u>	<u>5,173,054</u>

79 Tippecanoe

<i>Excise Tax Reduction</i>	5,364,555	61,956,364
<i>Supplemental Tuition Support</i>		4,744,209
<i>City and Town Police and Fire Pensions</i>	655,120	7,297,263
<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>	18,270	2,099,980
<i>Wabash River Heritage</i>		387,816
Total	<u>6,037,945</u>	<u>84,475,641</u>

80 Tipton

<i>Excise Tax Reduction</i>	792,366	9,748,440
<i>Supplemental Tuition Support</i>		942,435
<i>City and Town Police and Fire Pensions</i>	26,498	372,172
<i>Build Indiana Fund Local Projects</i>		826,990
<i>Local Road and Street Account Distribution</i>		178,910
<i>Indiana Technology Fund</i>	21,950	637,226
Total	<u>840,814</u>	<u>12,706,172</u>

81 Union

<i>Excise Tax Reduction</i>	241,132	2,874,970
<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>	6,260	395,956
Total	<u>247,392</u>	<u>4,454,296</u>

82 Vanderburgh

<i>Excise Tax Reduction</i>	6,203,755	78,231,889
<i>Supplemental Tuition Support</i>		6,736,476
<i>City and Town Police and Fire Pensions</i>	1,756,564	16,522,273
<i>Build Indiana Fund Local Projects</i>		14,149,632
<i>Local Road and Street Account Distribution</i>		1,753,660
<i>Indiana Technology Fund</i>	22,135	2,661,314
Total	<u>7,982,454</u>	<u>120,055,244</u>

83 Vermillion

<i>Excise Tax Reduction</i>	612,004	7,039,572
<i>Supplemental Tuition Support</i>		821,648
<i>City and Town Police and Fire Pensions</i>	18,308	211,926
<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>	21,082	724,189
Total	<u>651,394</u>	<u>11,328,768</u>

84 Vigo

<i>Excise Tax Reduction</i>	3,201,137	40,129,892
<i>Supplemental Tuition Support</i>		5,189,654
<i>City and Town Police and Fire Pensions</i>	625,774	6,759,219
<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>	14,625	1,906,247
<i>Wabash River Heritage</i>		314,989
Total	<u>3,841,536</u>	<u>61,840,240</u>

85 Wabash

<i>Excise Tax Reduction</i>	1,107,820	14,251,918
<i>Supplemental Tuition Support</i>		2,093,298
<i>City and Town Police and Fire Pensions</i>	144,063	1,667,061
<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>	31,321	1,141,422
<i>Wabash River Heritage</i>		190,967
Total	<u>1,283,204</u>	<u>20,759,853</u>

86 Warren

<i>Excise Tax Reduction</i>	353,245	3,964,303
<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>	6,642	329,138
<i>Wabash River Heritage</i>		243,742
Total	<u>359,887</u>	<u>6,110,585</u>

87 Warrick

<i>Excise Tax Reduction</i>	2,521,013	27,587,770
<i>Supplemental Tuition Support</i>		2,332,781
<i>City and Town Police and Fire Pensions</i>	40,163	381,453
<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>	23,549	1,304,228
Total	<u>2,584,725</u>	<u>34,569,915</u>

88 Washington

<i>Excise Tax Reduction</i>	853,585	9,973,538
<i>Supplemental Tuition Support</i>		1,495,951
<i>City and Town Police and Fire Pensions</i>	17,044	254,517
<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>	17,938	1,054,806
Total	<u>888,567</u>	<u>14,465,549</u>

89 Wayne

<i>Excise Tax Reduction</i>	2,078,760	25,252,163
<i>Supplemental Tuition Support</i>		4,069,959
<i>City and Town Police and Fire Pensions</i>	557,618	6,173,170
<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>	39,741	2,245,892
Total	<u>2,676,119</u>	<u>48,156,560</u>

90 Wells

<i>Excise Tax Reduction</i>	961,981	11,407,390
<i>Supplemental Tuition Support</i>		1,605,390
<i>City and Town Police and Fire Pensions</i>	25,967	281,464
<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>	31,974	859,473
<i>Wabash River Heritage</i>		62,976
Total	<u>1,019,922</u>	<u>17,212,036</u>

91 White

<i>Excise Tax Reduction</i>	968,671	11,290,144
<i>Supplemental Tuition Support</i>		1,520,307
<i>City and Town Police and Fire Pensions</i>	32,989	311,954
<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>	36,218	1,120,612
Total	<u>1,037,878</u>	<u>16,014,835</u>

92 Whitley

<i>Excise Tax Reduction</i>	1,221,520	14,237,614
<i>Supplemental Tuition Support</i>		2,298,835
<i>City and Town Police and Fire Pensions</i>	23,060	335,493
<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>	32,746	1,161,426
Total	<u>1,277,326</u>	<u>22,400,905</u>

State Subtotal - Distributions to Counties

<u>268,455,405</u>	<u>4,030,564,746</u>
--------------------	----------------------

	Fiscal Year 2008	Fiscal Years 1989 - 2008
<u>Distributions not allocated to specific counties</u>		
<i>Teachers' Retirement Fund pre-1996 Account</i>	30,000,000	492,600,963
<i>Teachers' Retirement Fund 1996 Account</i>		60,000,000
<i>Build Indiana Fund Local Projects</i>	39,490	2,435,100
<i>Local Police Fire not Specifically Allocated</i>		43,606,413
<i>Indiana Technology Fund</i>	1,864,428	29,815,867
<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>		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>	850,000	1,163,781
<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
<i>Excise Cut Replacement Account</i>	902,826	1,650,080
<i>Indiana Finance Authority</i>		0
Total	<u>33,656,744</u>	<u>1,470,613,037</u>
Grand Total - Build Indiana Fund Distributions	<u>302,112,149</u>	<u>5,501,177,783</u>

Table 3
Distribution of Admissions Tax and Wagering Tax
Fiscal Year 2008
and Cumulative: FY 1996 through FY 2008

	Fiscal Year 2008	Cumulative Total Fiscal Years 1996-2008
Riverboat Admissions Tax		
Distribution to State/Local Units*	\$126,374,817	\$1,304,398,683
Riverboat Wagering Tax		
Distribution to Property Tax Replacement Fund	\$457,259,422	\$2,579,320,582
Local Revenue Sharing **	\$33,000,000	\$198,000,000
Distribution to Lottery and Gaming Surplus Account	\$80,428,881	\$1,904,942,763
Distribution to Local Units	\$110,091,831	\$1,020,326,406
Gambling at Racetracks		
Slot Machine Wagering Tax to State	\$4,999,775	\$4,999,775
County Wagering Fees	\$5,439	\$5,439
Supplemental Wagering Fees	\$1,813	\$1,813
Grand Total	\$812,161,978	\$7,011,995,460

* In FY 2008 \$582,898,363 in wagering tax revenues were deposited in the property tax replacement fund (PTRF). In Sep 2007, \$45,210,060 was transferred from PTRF to the local units to address the admissions tax distribution shortfall for the previous fiscal year. In June 2008 \$80,428,881 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, FY 2006, FY 2007, and FY 2008 \$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 2008
and Cumulative: FY 1996 through FY 2008

	Fiscal Year 2008*	Cumulative Total Fiscal Years 1996-2008*
Dearborn County	\$7,085,211	\$75,072,022
Dearborn County Convention and Visitor's Bureau	\$708,515	\$7,507,134
East Chicago**	\$5,875,790	\$59,931,565
Evansville	\$1,914,598	\$25,341,098
Gary**	\$6,307,783	\$72,771,365
Hammond**	\$5,338,972	\$62,168,956
Harrison County	\$10,863,711	\$96,025,315
Harrison County Convention and Visitor's Bureau	\$543,181	\$4,801,223
Indiana Horse Racing Commission	\$26,127,089	\$280,809,860
Lake County**	\$17,522,545	\$194,871,885
Lake County Convention and Visitor's Bureau	\$1,577,015	\$18,500,690
LaPorte County	\$3,281,754	\$39,314,738
LaPorte County Convention's and Visitor's Bureau	\$328,172	\$3,931,439
Lawrenceburg	\$7,085,211	\$75,072,022
Mental Health, Division of	\$4,019,487	\$43,201,896
Michigan City	\$3,281,754	\$39,314,738
North West Indiana Law Enforcement Training Center	\$175,224	\$986,322
Ohio County	\$2,536,851	\$32,145,726
Ohio County Convention and Visitor's Bureau	\$253,683	\$3,214,543
Rising Sun	\$2,536,851	\$32,145,726
State Fair Commission	\$6,029,291	\$64,803,492
Switzerland County	\$4,844,840	\$34,529,441
Switzerland County Convention & Vistor's Bureau	\$242,240	\$1,726,456
Vanderburgh County	\$1,914,598	\$25,341,098
Vanderburgh County Convention and Visitor's Bureau	\$191,458	\$2,534,087
Orange County	\$1,273,578	\$1,273,578
Paoli	\$289,450	\$289,450
Orleans	\$289,450	\$289,450
French Lick	\$578,899	\$782,647
West Baden Springs	\$578,899	\$782,647
Orange County Development Commission	\$578,899	\$1,215,611
West Baden Hotel Preservation & Maintenance Fund	\$752,569	\$1,389,281
Indiana Economic Development Corporation	\$1,447,248	\$2,083,960
Historic Hotel Preservation Commission	\$0	\$229,216
Grand Total	\$126,374,817	\$1,304,398,682

* The distributions include \$45,210,060 distributed from PTRF in Sep 2007 to meet the FY 2007 guaranteed level.

FY 2008 supplemental distribution of \$50,186,313 made from PTRF in Sep 2008 is not included in this total.

** \$14.3 million shown to Lake county units for FY 2008 were reimbursed to state general fund for property tax credit provided during tax year 2001, 2002, 2003,2004 and 2005. In total \$42.3 million has been reimbursed to state between 2005 and 2008.

Table 5
Distribution of Riverboat Wagering Tax to Local Units
Fiscal Year 2008
and Cumulative: FY 1996 through FY 2008

	Fiscal Year 2008	Cumulative Total Fiscal Years 1996-2008
East Chicago	\$13,549,654	\$137,200,408
Evansville	\$4,760,340	\$61,171,963
Gary	\$12,269,625	\$145,384,438
Hammond	\$13,749,023	\$150,890,822
Harrison County	\$11,767,667	\$104,329,648
Lawrenceburg	\$17,686,963	\$183,046,757
Michigan City	\$9,556,783	\$96,354,137
Rising Sun	\$6,595,316	\$80,436,722
Switzerland County	\$5,111,269	\$38,411,423
Orange County	\$2,166,507	\$2,810,899
Orange Co C&V Bureau	\$120,362	\$120,362
Orleans	\$1,203,615	\$1,203,615
Paoli	\$1,203,615	\$1,203,615
French Lick	\$1,925,784	\$2,570,176
West Baden Springs	\$1,925,784	\$2,570,176
Historic Hotel Preservation Commission	\$0	\$1,288,784
Orange Co. Development Commission	\$1,925,784	\$1,925,784
WB Hotel Preservation & Maintenance Fund	\$4,573,738	\$9,406,676
Grand Total	\$110,091,830	\$1,020,326,405

*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 Replacement 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.

TABLE 6
DISTRIBUTION OF FY 2008 RIVERBOAT WAGERING TAX REVENUE SHARING BY COUNTY

COUNTY	AMOUNT	COUNTY	AMOUNT
ADAMS COUNTY TOTAL	212,032	MADISON COUNTY TOTAL	840,925
ALLEN COUNTY TOTAL	2,092,564	MARION COUNTY TOTAL	5,425,825
BARTHOLOMEW COUNTY TOTAL	450,453	MARSHALL COUNTY TOTAL	284,567
BENTON COUNTY TOTAL	59,407	MARTIN COUNTY TOTAL	65,385
BLACKFORD COUNTY TOTAL	88,583	MIAMI COUNTY TOTAL	227,525
BOONE COUNTY TOTAL	290,740	MONROE COUNTY TOTAL	760,243
BROWN COUNTY TOTAL	94,315	MONTGOMERY COUNTY TOTAL	237,280
CARROLL COUNTY TOTAL	127,156	MORGAN COUNTY TOTAL	420,526
CASS COUNTY TOTAL	258,095	NEWTON COUNTY TOTAL	91,850
CLARK COUNTY TOTAL	608,330	NOBLE COUNTY TOTAL	291,800
CLAY COUNTY TOTAL	167,456	OHIO COUNTY TOTAL	
CLINTON COUNTY TOTAL	213,551	ORANGE COUNTY TOTAL	
CRAWFORD COUNTY TOTAL	67,743	OWEN COUNTY TOTAL	137,378
DAVISS COUNTY TOTAL	188,038	PARKE COUNTY TOTAL	108,718
DEARBORN COUNTY TOTAL		PERRY COUNTY TOTAL	119,173
DECATUR COUNTY TOTAL	154,838	PIKE COUNTY TOTAL	80,947
DEKALB COUNTY TOTAL	254,028	PORTER COUNTY TOTAL	925,674
DELAWARE COUNTY TOTAL	748,930	POSEY COUNTY TOTAL	170,640
DUBOIS COUNTY TOTAL	250,175	PULASKI COUNTY TOTAL	86,736
ELKHART COUNTY TOTAL	1,152,638	PUTNAM COUNTY TOTAL	227,128
FAYETTE COUNTY TOTAL	161,352	RANDOLPH COUNTY TOTAL	172,784
FLOYD COUNTY TOTAL	446,594	RIPLEY COUNTY TOTAL	167,248
FOUNTAIN COUNTY TOTAL	113,214	RUSH COUNTY TOTAL	115,150
FRANKLIN COUNTY TOTAL	139,679	ST JOSEPH COUNTY TOTAL	1,674,554
FULTON COUNTY TOTAL	129,338	SCOTT COUNTY TOTAL	144,780
GIBSON COUNTY TOTAL	204,938	SHELBY COUNTY TOTAL	273,954
GRANT COUNTY TOTAL	462,862	SPENCER COUNTY TOTAL	128,581
GREENE COUNTY TOTAL	209,080	STARKE COUNTY TOTAL	148,539
HAMILTON COUNTY TOTAL	1,365,685	STEUBEN COUNTY TOTAL	209,440
HANCOCK COUNTY TOTAL	349,283	SULLIVAN COUNTY TOTAL	137,157
HARRISON COUNTY TOTAL		SWITZERLAND COUNTY TOTAL	
HENDRICKS COUNTY TOTAL	656,387	TIPPECANOE COUNTY TOTAL	939,276
HENRY COUNTY TOTAL	305,880	TIPTON COUNTY TOTAL	104,531
HOWARD COUNTY TOTAL	535,763	UNION COUNTY TOTAL	46,341
HUNTINGTON COUNTY TOTAL	240,092	VANDEBURGH COUNTY TOTAL	
JACKSON COUNTY TOTAL	260,649	VERMILLION COUNTY TOTAL	105,861
JASPER COUNTY TOTAL	189,444	VIGO COUNTY TOTAL	667,453
JAY COUNTY TOTAL	137,504	WABASH COUNTY TOTAL	220,450
JEFFERSON COUNTY TOTAL	199,924	WARREN COUNTY TOTAL	53,088
JENNINGS COUNTY TOTAL	173,749	WARRICK COUNTY TOTAL	330,315
JOHNSON COUNTY TOTAL	726,481	WASHINGTON COUNTY TOTAL	171,662
KNOX COUNTY TOTAL	247,539	WAYNE COUNTY TOTAL	448,321
KOSCIUSKO COUNTY TOTAL	466,986	WELLS COUNTY TOTAL	174,039
LAGRANGE COUNTY TOTAL	220,128	WHITE COUNTY TOTAL	159,328
LAKE COUNTY TOTAL		WHITELY COUNTY TOTAL	193,631
LAPORTE COUNTY TOTAL			
LAWRENCE COUNTY TOTAL	289,574	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.