

****PLEASE NOTE****

Pursuant to IC 6-3.6-9-8, after October 1 and before December 1, the Budget Agency shall provide to the county auditor an estimate of the amount of local income taxes that will be distributed to the county in the following calendar year. This certification is based on the tax returns that have been processed by the Department of Revenue during the state fiscal year ending before July 1 of the calendar year in which the certified distribution determination is made.

Additionally, the tax returns that have been processed by the Department of Revenue include the local income tax amounts billed when wholly satisfied and amounts reported by, or on behalf of, race team members (IC 6-3-2-3.2) and team members (IC 6-3-2-2.7). Also, pursuant to IC 6-3.6-9-4.1, the budget agency shall adjust the amounts determined under section 4 for the credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19. The adjustments made by the budget agency may be phased-in over several years until the credits are fully accounted for. For the purpose of these distribution estimates, the budget agency has phased-in these credits over six years.

Local officials can assist the State Budget Agency in confirming the CY 2023 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that may not be reflected.

<https://www.in.gov/dlgf/files/2022-memos/220721-Van-Dorp-Memo-Local-Income-Tax-Memo.pdf>

Please note that IC 6-3.6-3-2 requires that ordinances adopting rate changes be submitted to the State electronically in a format prescribed by the Department of Local Government Finance. Submitting the ordinance to the Gateway is the method officially prescribed by the Department of Local Government Finance.

Communications with the State Budget Agency regarding the published certified distributions should be directed to Hari Razafindramanana at (317) 232-3471 or HRazafindramanana1@sba.IN.gov

Local Income Tax Distribution Amounts
Estimated CY 2023 Certified Distributions
Certified November 22, 2022

County Name	Expenditure: Certified Shares	Expenditure: Public Safety	Expenditure: Economic Development	Expenditure: LIT Correctional or Rehabilitation Facilities	Property Tax Relief	Special Purpose	Expenditure: Emergency medical services	Team Member and Race Team Member	Total
	IC 6-3.6-6-10	IC 6-3.6-6-8	IC 6-3.6-6-9	IC 6-3.6-6-2.7	IC 6-3.6-5	IC 6-3.6-7 ¹	IC 6-3.6-6-2.8	IC 6-3-2-2.7 and IC 6-3-2-3.2	
Adams	\$5,712,563	\$2,380,235	\$3,808,375	\$0	\$3,560,831	\$0	\$0	-	\$15,462,004
Allen	\$58,855,418	\$12,208,135	\$64,703,114	\$0	\$44,913,728	\$0	\$0	-	\$180,680,395
Bartholomew	\$34,288,101	\$1,371,524	\$6,857,620	\$5,486,096	\$0	\$0	\$0	-	\$48,003,341
Benton	\$2,136,031	\$534,008	\$534,008	\$0	\$619,449	\$0	\$0	-	\$3,823,496
Blackford	\$2,558,439	\$639,610	\$639,610	\$0	\$0	\$0	\$0	-	\$3,837,659
Boone	\$41,827,840	\$20,913,920	\$0	\$8,365,568	\$0	\$0	\$0	-	\$71,107,328
Brown	\$6,562,596	\$1,076,965	\$1,076,965	\$0	\$2,153,931	\$0	\$0	-	\$10,870,457
Carroll	\$8,756,312	\$482,500	\$804,167	\$1,072,223	\$1,072,223	\$0	\$0	-	\$12,187,425
Cass	\$8,057,481	\$4,028,740	\$2,014,370	\$1,611,496	\$8,057,481	\$0	\$0	-	\$23,769,568
Clark	\$31,883,628	\$6,695,562	\$7,970,907	\$0	\$15,941,814	\$0	\$1,275,345	-	\$63,767,256
Clay	\$5,815,867	\$2,035,554	\$0	\$0	\$4,361,900	\$1,453,967	\$0	-	\$13,667,288
Clinton	\$7,505,324	\$3,752,662	\$1,876,331	\$1,501,065	\$3,752,662	\$0	\$0	-	\$18,388,044
Crawford	\$1,427,136	\$0	\$475,712	\$0	\$0	\$0	\$0	-	\$1,902,848
Daviess	\$8,537,515	\$0	\$2,134,379	\$0	\$2,134,379	\$0	\$0	-	\$12,806,273
Dearborn	\$9,211,571	\$6,141,047	\$0	\$3,070,524	\$0	\$0	\$0	-	\$18,423,142
Decatur	\$8,869,074	\$1,745,881	\$1,745,881	\$0	\$558,682	\$4,539,290	\$0	-	\$17,458,808
DeKalb	\$13,161,474	\$3,290,368	\$3,290,368	\$1,710,992	\$6,580,737	\$0	\$0	-	\$28,033,939
Delaware	\$14,245,798	\$5,935,749	\$9,497,199	\$0	\$5,935,749	\$0	\$0	-	\$35,614,495
Dubois	\$9,224,370	\$0	\$6,149,580	\$3,074,790	\$0	\$0	\$0	-	\$18,448,740
Elkhart	\$69,491,485	\$17,372,871	\$17,372,871	\$0	\$17,372,871	\$17,372,871	\$0	-	\$138,982,969
Fayette	\$4,273,317	\$0	\$0	\$854,663	\$4,786,115	\$1,068,329	\$0	-	\$8,825,424
Floyd	\$19,900,252	\$0	\$7,960,101	\$5,306,734	\$2,653,367	\$0	\$0	-	\$35,820,454
Fountain	\$4,065,398	\$1,016,349	\$813,080	\$0	\$406,540	\$2,235,969	\$0	-	\$8,537,336
Franklin	\$7,120,970	\$1,780,243	\$1,780,243	\$0	\$0	\$0	\$0	-	\$10,681,456
Fulton	\$5,026,389	\$2,764,514	\$1,005,278	\$1,005,278	\$2,412,667	\$1,256,597	\$0	-	\$13,470,723
Gibson	\$1,961,155	\$0	\$4,902,888	\$1,961,155	\$0	\$0	\$0	-	\$8,825,198
Grant	\$16,502,102	\$0	\$3,046,542	\$0	\$12,693,924	\$126,939	\$0	-	\$32,369,507
Greene	\$7,054,856	\$3,527,428	\$1,763,714	\$1,410,971	\$0	\$0	\$1,410,971	-	\$15,167,940
Hamilton	\$211,591,217	\$21,159,122	\$0	\$0	\$0	\$0	\$0	-	\$232,750,339
Hancock	\$27,661,354	\$6,638,725	\$2,766,135	\$5,532,271	\$6,915,338	\$4,149,203	\$0	-	\$53,663,026
Harrison	\$7,649,133	\$2,549,711	\$0	\$0	\$0	\$0	\$0	-	\$10,198,844
Hendricks	\$62,904,094	\$6,290,409	\$15,726,023	\$12,580,819	\$9,435,614	\$0	\$0	-	\$106,936,959
Henry	\$10,561,452	\$2,640,363	\$0	\$2,112,290	\$2,640,363	\$0	\$0	-	\$17,954,468
Howard	\$14,178,448	\$2,025,493	\$4,050,985	\$0	\$10,127,463	\$5,063,731	\$0	-	\$35,446,120
Huntington	\$10,415,105	\$3,254,720	\$2,324,800	\$1,859,840	\$0	\$0	\$278,976	-	\$18,133,441
Jackson	\$11,257,684	\$1,688,653	\$2,814,421	\$1,125,768	\$5,628,842	\$1,125,768	\$0	-	\$23,641,136
Jasper	\$11,160,571	\$3,403,449	\$2,284,194	\$0	\$7,766,259	\$1,370,516	\$182,735	-	\$26,167,724
Jay	\$5,898,359	\$842,623	\$1,053,278	\$0	\$2,527,868	\$0	\$0	-	\$10,322,128
Jefferson	\$0	\$2,907,796	\$2,907,796	\$1,661,598	\$0	\$0	\$0	-	\$7,477,190
Jennings	\$5,664,682	\$5,664,682	\$1,416,171	\$0	\$1,416,171	\$0	\$0	-	\$14,161,706
Johnson	\$55,664,183	\$0	\$11,132,837	\$11,132,837	\$0	\$0	\$0	-	\$77,929,857
Knox	\$5,521,862	\$4,601,551	\$3,681,241	\$1,840,621	\$0	\$0	\$0	-	\$15,645,275
Kosciusko	\$17,775,623	\$0	\$7,618,124	\$0	\$0	\$0	\$0	-	\$25,393,747
LaGrange	\$12,017,503	\$3,004,376	\$3,004,376	\$0	\$1,802,625	\$0	\$0	-	\$19,828,880
Lake	\$0	\$35,372,595	\$35,372,595	\$0	\$141,490,378	\$0	\$0	-	\$212,235,568
LaPorte	\$14,952,789	\$14,952,789	\$13,457,510	\$0	\$0	\$0	\$0	-	\$43,363,088
Lawrence	\$10,937,316	\$2,734,329	\$0	\$0	\$5,468,658	\$0	\$0	-	\$19,140,303
Madison	\$28,631,962	\$15,747,579	\$0	\$5,726,392	\$14,315,981	\$0	\$0	-	\$64,421,914
Marion	\$327,656,084	\$133,128,589	\$0	\$0	\$10,490,533	\$66,564,295	\$0	\$572,669	\$538,412,170
Marshall	\$13,155,271	\$0	\$0	\$0	\$0	\$3,288,818	\$0	-	\$16,444,089
Martin	\$1,767,968	\$552,490	\$2,651,952	\$0	\$552,490	\$0	\$0	-	\$5,524,900
Miami	\$3,948,309	\$1,703,032	\$2,724,851	\$0	\$7,223,580	\$1,703,032	\$0	-	\$17,302,804
Monroe	\$38,815,238	\$10,233,927	\$28,245,638	\$0	\$2,120,470	\$3,888,892	\$0	-	\$83,304,165
Montgomery	\$9,289,764	\$8,825,275	\$0	\$0	\$6,502,834	\$0	\$0	-	\$24,617,873
Morgan	\$24,464,805	\$6,025,814	\$4,017,209	\$0	\$20,126,219	\$0	\$0	-	\$54,634,047

Local Income Tax Distribution Amounts
Estimated CY 2023 Certified Distributions
Certified November 22, 2022

County Name	Expenditure: Certified Shares	Expenditure: Public Safety	Expenditure: Economic Development	Expenditure: LIT Correctional or Rehabilitation Facilities	Property Tax Relief	Special Purpose	Expenditure: Emergency medical services	Team Member and Race Team Member	Total
	IC 6-3.6-6-10	IC 6-3.6-6-8	IC 6-3.6-6-9	IC 6-3.6-6-2.7	IC 6-3.6-5	IC 6-3.6-7 ¹	IC 6-3.6-6-2.8	IC 6-3-2-2.7 and IC 6-3-2-3.2	
Newton	\$3,523,327	\$0	\$0	\$0	\$0	\$0	\$0	-	\$3,523,327
Noble	\$12,069,663	\$3,017,416	\$3,017,416	\$0	\$3,017,416	\$0	\$0	-	\$21,121,911
Ohio	\$1,474,296	\$737,148	\$0	\$0	\$0	\$0	\$0	-	\$2,211,444
Orange	\$3,824,717	\$1,912,358	\$956,179	\$0	\$0	\$0	\$0	-	\$6,693,254
Owen	\$4,455,047	\$4,455,047	\$1,336,514	\$891,009	\$0	\$0	\$0	-	\$11,137,617
Parke	\$5,113,326	\$869,613	\$1,182,674	\$0	\$1,391,381	\$0	\$660,906	-	\$9,217,900
Perry	\$2,340,737	\$1,427,495	\$2,438,267	\$0	\$0	\$0	\$0	-	\$6,206,499
Pike	\$0	\$767,852	\$1,535,705	\$0	\$0	\$0	\$0	-	\$2,303,557
Porter	\$0	\$0	\$31,081,033	\$0	\$0	\$0	\$0	-	\$31,081,033
Posey	\$3,724,166	\$2,096,940	\$4,193,881	\$0	\$469,715	\$0	\$0	-	\$10,484,702
Pulaski	\$4,015,944	\$1,505,979	\$1,649,406	\$0	\$1,003,986	\$0	\$0	-	\$8,175,315
Putnam	\$8,660,665	\$3,464,266	\$2,165,166	\$1,732,133	\$2,165,166	\$0	\$0	-	\$18,187,396
Randolph	\$9,317,093	\$1,331,013	\$1,331,013	\$0	\$2,662,026	\$1,331,013	\$0	-	\$15,972,158
Ripley	\$8,467,178	\$0	\$2,116,794	\$0	\$1,100,733	\$0	\$0	-	\$11,684,705
Rush	\$4,072,929	\$651,669	\$1,018,232	\$0	\$366,564	\$2,443,757	\$0	-	\$8,553,151
Scott	\$4,723,392	\$3,542,544	\$0	\$0	\$755,743	\$1,180,848	\$0	-	\$10,202,527
Shelby	\$12,164,243	\$4,257,485	\$3,041,061	\$0	\$0	\$0	\$0	-	\$19,462,789
Spencer	\$1,445,791	\$0	\$2,768,655	\$0	\$215,401	\$0	\$0	-	\$4,429,847
St. Joseph	\$29,519,454	\$32,014,981	\$32,835,878	\$0	\$49,286,652	\$0	\$0	-	\$143,656,965
Starke	\$2,434,460	\$0	\$2,434,460	\$0	\$292,135	\$3,164,798	\$0	-	\$8,325,853
Steuben	\$10,593,879	\$2,648,470	\$2,648,470	\$0	\$3,072,225	\$0	\$0	-	\$18,963,044
Sullivan	\$0	\$0	\$6,576,701	\$876,894	\$0	\$0	\$0	-	\$7,453,595
Switzerland	\$2,130,022	\$532,506	\$0	\$0	\$0	\$0	\$0	-	\$2,662,528
Tippecanoe	\$28,171,012	\$9,072,790	\$20,161,755	\$0	\$7,112,059	\$0	\$0	-	\$64,517,616
Tipton	\$6,209,744	\$539,617	\$1,552,436	\$0	\$830,180	\$1,660,359	\$0	-	\$10,792,336
Union	\$1,630,664	\$815,332	\$407,666	\$0	\$0	\$407,666	\$0	-	\$3,261,328
Vanderburgh	\$46,441,320	\$10,280,314	\$0	\$0	\$4,960,252	\$0	\$0	-	\$61,681,886
Vermillion	\$1,810,032	\$2,715,048	\$905,016	\$0	\$0	\$0	\$0	-	\$5,430,096
Vigo	\$18,837,607	\$7,535,043	\$12,558,405	\$5,023,362	\$0	\$6,279,202	\$0	-	\$50,233,619
Wabash	\$14,120,499	\$2,807,585	\$2,064,401	\$1,651,520	\$3,303,041	\$0	\$0	-	\$23,947,046
Warren	\$3,241,393	\$748,014	\$498,676	\$0	\$797,881	\$0	\$0	-	\$5,285,964
Warrick	\$0	\$13,209,035	\$13,209,035	\$0	\$0	\$0	\$0	-	\$26,418,070
Washington	\$8,399,401	\$1,752,393	\$1,933,675	\$0	\$0	\$0	\$0	-	\$12,085,469
Wayne	\$14,562,465	\$0	\$3,640,616	\$0	\$0	\$0	\$0	-	\$18,203,081
Wells	\$11,102,687	\$1,189,574	\$1,982,623	\$555,134	\$1,824,013	\$0	\$0	-	\$16,654,031
White	\$13,025,460	\$0	\$1,628,183	\$0	\$455,891	\$0	\$0	-	\$15,109,534
Whitley	\$10,140,740	\$2,535,185	\$2,028,148	\$2,028,148	\$333,630	\$0	\$0	-	\$17,065,851
Total	\$1,669,336,591	\$514,074,669	\$466,371,579	\$92,762,191	\$481,936,826	\$131,675,860	\$3,808,933	\$572,669	\$3,360,539,318

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

Local Income Tax Rate Amounts
Estimated CY 2023 Certified Distributions
Certified November 22, 2022

County Name	Expenditure:	Expenditure:	Expenditure:	Expenditure:	Property Tax Relief	Special Purpose	Expenditure:	Total
	Certified Shares	Public Safety	Economic Development	LIT Correctional or Rehabilitation Facilities			Emergency medical services	
	IC 6-3-6-6-10	IC 6-3-6-6-8	IC 6-3-6-6-9	IC 6-3-6-6-2.7	IC 6-3-6-5	IC 6-3-6-7 ¹	IC 6-3-6-2.8	
Adams	0.6000%	0.2500%	0.4000%	0.0000%	0.3740%	0.0000%	0.0000%	1.6240%
Allen	0.4821%	0.1000%	0.5300%	0.0000%	0.3679%	0.0000%	0.0000%	1.4800%
Bartholomew	1.2500%	0.0500%	0.2500%	0.2000%	0.0000%	0.0000%	0.0000%	1.7500%
Benton	1.0000%	0.2500%	0.2500%	0.0000%	0.2900%	0.0000%	0.0000%	1.7900%
Blackford	1.0000%	0.2500%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.5000%
Boone	1.0000%	0.5000%	0.0000%	0.2000%	0.0000%	0.0000%	0.0000%	1.7000%
Brown	1.5234%	0.2500%	0.2500%	0.0000%	0.5000%	0.0000%	0.0000%	2.5234%
Carrroll	1.6333%	0.0900%	0.1500%	0.2000%	0.2000%	0.0000%	0.0000%	2.2733%
Cass	1.0000%	0.5000%	0.2500%	0.2000%	1.0000%	0.0000%	0.0000%	2.9500%
Clark	1.0000%	0.2100%	0.2500%	0.0000%	0.5000%	0.0000%	0.0400%	2.0000%
Clay	1.0000%	0.3500%	0.0000%	0.0000%	0.7500%	0.2500%	0.0000%	2.3500%
Clinton	1.0000%	0.5000%	0.2500%	0.2000%	0.5000%	0.0000%	0.0000%	2.4500%
Crawford	0.7500%	0.0000%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Daviess	1.0000%	0.0000%	0.2500%	0.0000%	0.2500%	0.0000%	0.0000%	1.5000%
Dearborn	0.6000%	0.4000%	0.0000%	0.2000%	0.0000%	0.0000%	0.0000%	1.2000%
Decatur	1.2700%	0.2500%	0.2500%	0.0000%	0.0800%	0.6500%	0.0000%	2.5000%
DeKalb	1.0000%	0.2500%	0.2500%	0.1300%	0.5000%	0.0000%	0.0000%	2.1300%
Delaware	0.6000%	0.2500%	0.4000%	0.0000%	0.2500%	0.0000%	0.0000%	1.5000%
Dubois	0.6000%	0.0000%	0.4000%	0.2000%	0.0000%	0.0000%	0.0000%	1.2000%
Elkhart	1.0000%	0.2500%	0.2500%	0.0000%	0.2500%	0.2500%	0.0000%	2.0000%
Fayette	1.0000%	0.0000%	0.0000%	0.2000%	1.1200%	0.2500%	0.0000%	2.5700%
Floyd	0.7500%	0.0000%	0.3000%	0.2000%	0.1000%	0.0000%	0.0000%	1.3500%
Fountain	1.0000%	0.2500%	0.2000%	0.0000%	0.1000%	0.5500%	0.0000%	2.1000%
Franklin	1.0000%	0.2500%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.5000%
Fulton	1.0000%	0.5500%	0.2000%	0.2000%	0.4800%	0.2500%	0.0000%	2.6800%
Gibson	0.2000%	0.0000%	0.5000%	0.2000%	0.0000%	0.0000%	0.0000%	0.9000%
Grant	1.3000%	0.0000%	0.2400%	0.0000%	1.0000%	0.0100%	0.0000%	2.5500%
Greene	1.0000%	0.5000%	0.2500%	0.2000%	0.0000%	0.0000%	0.2000%	2.1500%
Hamilton	1.0000%	0.1000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1000%
Hancock	1.0000%	0.2400%	0.1000%	0.2000%	0.2500%	0.1500%	0.0000%	1.9400%
Harrison	0.7500%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Hendricks	1.0000%	0.1000%	0.2500%	0.2000%	0.1500%	0.0000%	0.0000%	1.7000%
Henry	1.0000%	0.2500%	0.0000%	0.2000%	0.2500%	0.0000%	0.0000%	1.7000%
Howard	0.7000%	0.1000%	0.2000%	0.0000%	0.5000%	0.2500%	0.0000%	1.7500%
Huntington	1.1200%	0.3500%	0.2500%	0.2000%	0.0000%	0.0000%	0.0300%	1.9500%
Jackson	1.0000%	0.1500%	0.2500%	0.1000%	0.5000%	0.1000%	0.0000%	2.1000%
Jasper	1.2215%	0.3725%	0.2500%	0.0000%	0.8500%	0.1500%	0.0200%	2.8640%
Jay	1.4000%	0.2000%	0.2500%	0.0000%	0.6000%	0.0000%	0.0000%	2.4500%
Jefferson	0.0000%	0.3500%	0.3500%	0.2000%	0.0000%	0.0000%	0.0000%	0.9000%
Jennings	1.0000%	1.0000%	0.2500%	0.0000%	0.2500%	0.0000%	0.0000%	2.5000%
Johnson	1.0000%	0.0000%	0.2000%	0.2000%	0.0000%	0.0000%	0.0000%	1.4000%
Knox	0.6000%	0.5000%	0.4000%	0.2000%	0.0000%	0.0000%	0.0000%	1.7000%
Kosciusko	0.7000%	0.0000%	0.3000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
LaGrange	1.0000%	0.2500%	0.2500%	0.0000%	0.1500%	0.0000%	0.0000%	1.6500%
Lake	0.0000%	0.2500%	0.2500%	0.0000%	1.0000%	0.0000%	0.0000%	1.5000%
LaPorte	0.5000%	0.5000%	0.4500%	0.0000%	0.0000%	0.0000%	0.0000%	1.4500%
Lawrence	1.0000%	0.2500%	0.0000%	0.0000%	0.5000%	0.0000%	0.0000%	1.7500%
Madison	1.0000%	0.5500%	0.0000%	0.2000%	0.5000%	0.0000%	0.0000%	2.2500%
Marion	1.2306%	0.5000%	0.0000%	0.0000%	0.0394%	0.2500%	0.0000%	2.0200%
Marshall	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2500%	0.0000%	1.2500%
Martin	0.8000%	0.2500%	1.2000%	0.0000%	0.2500%	0.0000%	0.0000%	2.5000%
Miami	0.5796%	0.2500%	0.4000%	0.0000%	1.0604%	0.2500%	0.0000%	2.5400%
Monroe	0.9482%	0.2500%	0.6900%	0.0000%	0.0518%	0.0950%	0.0000%	2.0350%
Montgomery	1.0000%	0.9500%	0.0000%	0.0000%	0.7000%	0.0000%	0.0000%	2.6500%
Morgan	1.2180%	0.3000%	0.2000%	0.0000%	1.0020%	0.0000%	0.0000%	2.7200%

Local Income Tax Rate Amounts
Estimated CY 2023 Certified Distributions
Certified November 22, 2022

County Name	Expenditure:	Expenditure:	Expenditure:	Expenditure:	Property Tax Relief	Special Purpose	Expenditure:	Total
	Certified Shares	Public Safety	Economic Development	LIT Correctional or Rehabilitation Facilities			Emergency medical services	
	IC 6-3.6-6-10	IC 6-3.6-6-8	IC 6-3.6-6-9	IC 6-3.6-6-2.7	IC 6-3.6-5	IC 6-3.6-7 ¹	IC 6-3.6-6-2.8	
Newton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Noble	1.0000%	0.2500%	0.2500%	0.0000%	0.2500%	0.0000%	0.0000%	1.7500%
Ohio	1.0000%	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.5000%
Orange	1.0000%	0.5000%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.7500%
Owen	1.0000%	1.0000%	0.3000%	0.2000%	0.0000%	0.0000%	0.0000%	2.5000%
Parke	1.4700%	0.2500%	0.3400%	0.0000%	0.4000%	0.0000%	0.1900%	2.6500%
Perry	0.5280%	0.3220%	0.5500%	0.0000%	0.0000%	0.0000%	0.0000%	1.4000%
Pike	0.0000%	0.2500%	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.7500%
Porter	0.0000%	0.0000%	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.5000%
Posey	0.4440%	0.2500%	0.5000%	0.0000%	0.0560%	0.0000%	0.0000%	1.2500%
Pulaski	1.4000%	0.5250%	0.5750%	0.0000%	0.3500%	0.0000%	0.0000%	2.8500%
Putnam	1.0000%	0.4000%	0.2500%	0.2000%	0.2500%	0.0000%	0.0000%	2.1000%
Randolph	1.7500%	0.2500%	0.2500%	0.0000%	0.5000%	0.2500%	0.0000%	3.0000%
Ripley	1.0000%	0.0000%	0.2500%	0.0000%	0.1300%	0.0000%	0.0000%	1.3800%
Rush	1.0000%	0.1600%	0.2500%	0.0000%	0.0900%	0.6000%	0.0000%	2.1000%
Scott	1.0000%	0.7500%	0.0000%	0.0000%	0.1600%	0.2500%	0.0000%	2.1600%
Shelby	1.0000%	0.3500%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.6000%
Spencer	0.2611%	0.0000%	0.5000%	0.0000%	0.0389%	0.0000%	0.0000%	0.8000%
St. Joseph	0.3596%	0.3900%	0.4000%	0.0000%	0.6004%	0.0000%	0.0000%	1.7500%
Starke	0.5000%	0.0000%	0.5000%	0.0000%	0.0600%	0.6500%	0.0000%	1.7100%
Steuben	1.0000%	0.2500%	0.2500%	0.0000%	0.2900%	0.0000%	0.0000%	1.7900%
Sullivan	0.0000%	0.0000%	1.5000%	0.2000%	0.0000%	0.0000%	0.0000%	1.7000%
Switzerland	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.2500%
Tippecanoe	0.5589%	0.1800%	0.4000%	0.0000%	0.1411%	0.0000%	0.0000%	1.2800%
Tipton	1.4960%	0.1300%	0.3740%	0.0000%	0.2000%	0.4000%	0.0000%	2.6000%
Union	1.0000%	0.5000%	0.2500%	0.0000%	0.0000%	0.2500%	0.0000%	2.0000%
Vanderburgh	0.9035%	0.2000%	0.0000%	0.0000%	0.0965%	0.0000%	0.0000%	1.2000%
Vermillion	0.5000%	0.7500%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.5000%
Vigo	0.7500%	0.3000%	0.5000%	0.2000%	0.0000%	0.2500%	0.0000%	2.0000%
Wabash	1.7100%	0.3400%	0.2500%	0.2000%	0.4000%	0.0000%	0.0000%	2.9000%
Warren	1.3000%	0.3000%	0.2000%	0.0000%	0.3200%	0.0000%	0.0000%	2.1200%
Warrick	0.0000%	0.5000%	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Washington	1.3900%	0.2900%	0.3200%	0.0000%	0.0000%	0.0000%	0.0000%	2.0000%
Wayne	1.0000%	0.0000%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.2500%
Wells	1.4000%	0.1500%	0.2500%	0.0700%	0.2300%	0.0000%	0.0000%	2.1000%
White	2.0000%	0.0000%	0.2500%	0.0000%	0.0700%	0.0000%	0.0000%	2.3200%
Whitley	1.0000%	0.2500%	0.2000%	0.2000%	0.0329%	0.0000%	0.0000%	1.6829%

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