

**DISTRIBUTION OF  
LOTTERY AND GAMING REVENUES  
AND THE BUILD INDIANA FUND**

**FISCAL YEAR 2014**



**Prepared by the  
Indiana State Budget Agency**

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# Executive Summary

The lottery and gaming revenue report for fiscal year 2014 contains total gaming revenue by source, distributions to state and local units, and distributions to and from the Build Indiana Fund. The report examines the sources and uses of revenues from lottery and gaming (L&G) operations in Indiana. Lottery, riverboats, racinos, and charity gaming are the primary sources of lottery and gaming revenues in Indiana. Along with the Hoosier Lottery, Indiana has eleven riverboats, two racinos (horse track with slot machine wagering), and offers charity gaming licensees.

The Hoosier Lottery started operations on October 13, 1989, after a majority of Indiana citizens voted favorably on a 1988 voter referendum. The Hoosier Lottery has contributed \$226,324,253 towards total gaming revenue for FY 2014, which is up from FY 2013 by 0.8%.

P.L. 24-1992 allowed qualified not-for-profit organizations to conduct charity gaming events in Indiana. These gaming events include bingo, charity game nights, door prizes, festival events, raffles, the sale of pull tabs, punchboards, and tip boards. Organizations must be licensed and registered for each type of charity gaming event they want to conduct. Charity gaming taxes have contributed \$4,988,429 in revenues towards state and local distributions in FY 2014, which is up 5.2% from the FY 2013.

In 1993, the Indiana General Assembly allowed riverboat gaming in Indiana. The first riverboat license was issued on December 5, 1995, to Aztar Indiana Gaming Corporation. Since then, ten additional riverboats have started operating in Indiana. Riverboat wagering and admissions taxes have contributed \$59,771,378 and \$485,225,554 in revenue to state and local funds in FY 2014, respectively, which are down 14.0% and 16.3% and from FY 2013.

On September 1, 1994, the first pari-mutuel wagering in the state's history was conducted at Hoosier Park in Anderson. On December 6, 2002, Indiana Downs in Shelbyville became the state's second pari-mutuel track. In 2007, the Indiana General Assembly approved slot machine wagering at the state's two pari-mutuel racetracks (racinos).<sup>1</sup> Pari-mutuel taxes and slot machine wagering taxes have contributed \$2,226,309 and \$147,187,486, respectively, to state and local funds in FY 2014, which is up 12.4% and down 5.3% respectively, from FY 2013. Also, there are pari-mutuel satellite facilities, which contributed \$310,047 in FY 2014, which is down 19.6% from FY 2013.

The State General Fund, Build Indiana Fund, local units, Teachers' Retirement Fund, Police/Fire Pension Relief Fund and other state funds receive distributions from the L&G revenues collected by the state. The State General Fund received \$358,203,624 in FY 2014 revenues. The Build Indiana Fund received \$250,153,854 in FY 2014 revenues. Local units received \$246,092,759 in FY 2014 and specific state funds received \$71,621,516 of FY 2014 revenues.

All distribution amounts can be seen in the following reports. In addition there are flowcharts that visually display how revenue was distributed and to what source. Following the county distribution amounts from BIF and other funds, are appendixes of historical data from FY 2010 to FY 2014 and a statutory reference appendix that explains the distribution amounts allotted.

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<sup>1</sup> The two racinos also paid \$250 million each in license fees. When accounting for the revenues and distributions, except where it is specifically mentioned, this report excludes the license fees and payments under local development agreements by the riverboats and racinos.

# Introduction

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, 2014, 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. The Build Indiana Fund was established by the 1989 Lottery Act. P.L. 25-1995, required that revenue from the Hoosier Lottery (after retirement and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account. P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. P.L. 186-2002 eliminated statutory references to the Lottery and Gaming Surplus Account and the State and Local Projects Account and replaced them with references to the Build Indiana Fund.

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

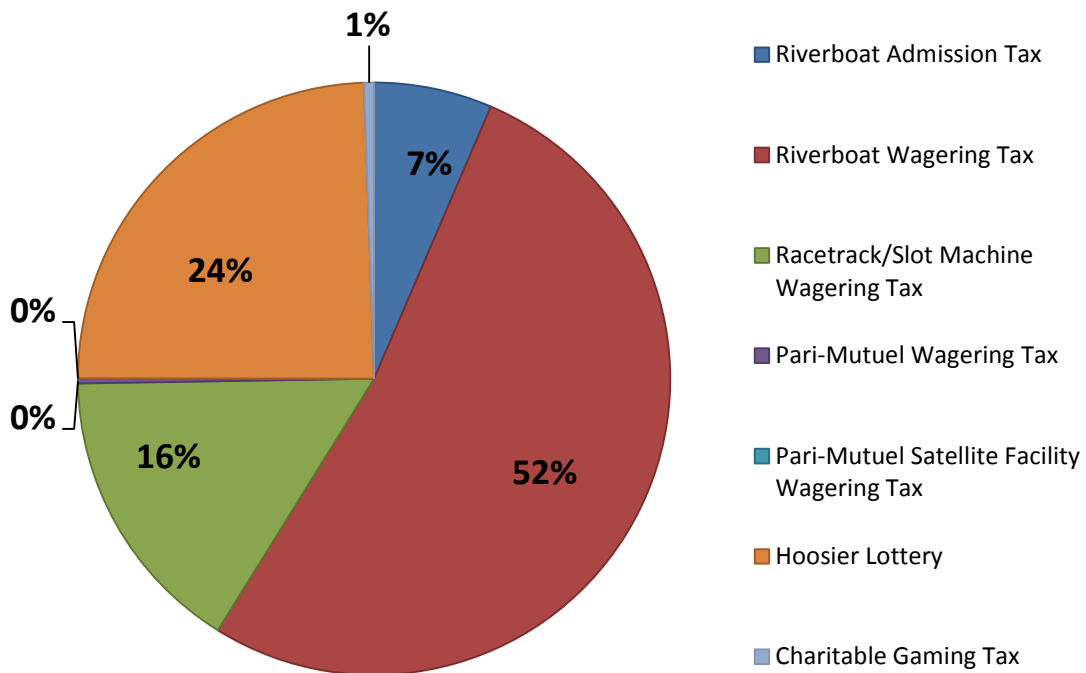
After \$60.0 million of Hoosier Lottery profits is transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers' Retirement Fund, the remaining Hoosier Lottery profits are transferred to the Build Indiana Fund. In addition, the Build Indiana Fund receives interest income, horse racing pari-mutuel wagering tax revenue (except for the first \$150,000 which is transferred to the Veterinary School Research Account), and charity gaming excise tax and license fee revenue. Finally, the fund receives a statutory transfer from the riverboat wagering tax revenue remitted to the State General Fund. The transfer amount is such that the total lottery and gaming revenue deposited in the Build Indiana Fund equals \$250.0 million in a fiscal year. Interest revenue deposited in the fund does not count against the \$250.0 million guarantee. 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.

## Table 1: FY 2014 Distributable Revenues by Source

Revenue Source	FY 2014 Revenue	FY 2013 Revenue	Annual % Change
Riverboat Admission Tax	\$59,771,378	\$69,463,487	-14.0%
Riverboat Wagering Tax	\$485,225,554	\$579,888,810	-16.3%
Racetrack/Slot Machine Wagering Tax	\$147,187,486	\$155,435,909	-5.3%
Pari-Mutuel Wagering Tax	\$2,226,309	\$1,980,000	12.4%
Pari-Mutuel Satellite Facility Wagering Tax	\$310,047	\$385,806	-19.6%
Hoosier Lottery	\$226,324,253	\$224,519,352	0.8%
Charitable Gaming Tax	\$4,988,429	\$4,740,000	5.2%
<b>Total Revenue</b>	<b>\$926,071,753</b>	<b>\$1,036,413,364</b>	<b>-10.6%</b>

*\* Refer to Historical Tables Appendix: Table 1 for historical data dating back to FY 2010.*

### Chart 1: FY 2014 Distributable Revenues by Source



## Table 2: FY 2014 Distribution of Revenues

<b>Local Distributions</b>		
Revenue Source	Recipients	FY 2014 Distr.
Riverboat Wagering Tax	Local Units w/ Casinos	\$87,043,381
Riverboat Wagering Tax	Local Sharing Set Aside	\$33,000,000
Riverboat Wagering Tax	Local Admission Tax Hold Harmless	\$41,240,758
Riverboat Admissions Tax	Local Units w/ Casinos	\$41,729,002
Racetrack/Slot Machine Wagering Tax	Supplemental 1% Tax	\$0
Racetrack/Slot Machine Wagering Tax	Local Units w/ Casinos	\$13,079,617
Lottery Profits	Pension Relief Fund	\$30,000,000
	<b>Total</b>	<b>\$246,092,759</b>
<b>State Fund Distributions</b>		
Revenue Source	Recipients	FY 2014 Distr.
Riverboat Wagering Tax	Indiana Economic Development Fund	\$664,640
Riverboat Wagering Tax	Admission Tax Hold Harmless	\$4,987,117
Riverboat Wagering Tax	Indiana Gaming Commission	\$1,865,247
Riverboat Admissions Tax	Indiana Economic Development Fund	\$801,255
Riverboat Admissions Tax	State Fair Commission	\$2,857,901
Riverboat Admissions Tax	NW IN Law Enforcement Training Center	\$93,657
Riverboat Admissions Tax	Division of Mental Health and Addiction	\$1,905,248
Racetrack/Slot Machine Wagering Tax	Share of 15% of AGR to State Breeding Funds	\$23,396,483
Pari-Mutuel Wagering Tax	Purdue Veterinary School Research	\$150,000
Pari-Mutuel Wagering Tax	Indiana Horse Racing Commission	\$1,813,193
Pari-Mutuel Satellite Facility Wagering Tax	Livestock Industry Promotion and Development	\$155,024
Pari-Mutuel Satellite Facility Wagering Tax	State Fair Commission	\$155,024
Lottery Profits	Teachers Retirement Fund	\$30,000,000
Charity Gaming Tax	Charity Gaming Enforcement Fund	\$2,776,726
	<b>Total</b>	<b>\$ 71,621,516</b>
<b>Build Indiana Fund</b>		
Revenue Source	Fund	FY 2014 Distr.
Pari-Mutuel Wagering Tax	Build Indiana Fund	\$263,116
Lottery Profits	Build Indiana Fund	\$166,324,253
Charity Gaming Tax	Build Indiana Fund	\$2,250,000
Riverboat Wagering Tax	Build Indiana Fund (adjustment to meet cap)	\$81,316,485
	<b>Total</b>	<b>\$250,153,854</b>
<b>State General Fund</b>		
Revenue Source	Recipients	FY 2014 Distr.
Riverboat Wagering Tax	State General Fund	\$235,107,924
Riverboat Admissions Tax	State General Fund	\$12,384,314
Racetrack/Slot Machine Wagering Tax	Share of 15% of AGR to State General Fund	\$0
Racetrack/Slot Machine Wagering Tax	State General Fund	\$110,711,386
	<b>Total</b>	<b>\$358,203,624</b>
<b>Total Distributions for FY 2014</b>		<b>\$926,033,456</b>

### Table 3: FY 2014 Distributions from Build Indiana Fund

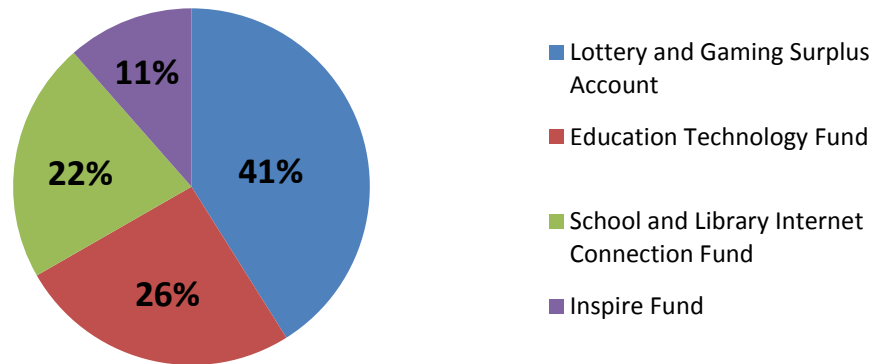
Projects	FY 2014 Distribution	FY 2013 Distribution	Annual % Change
Motor Vehicle Excise Tax Replacement	\$236,212,440	\$236,212,440	0.0%
State and Local Projects	\$12,034,573	\$13,700,000	-12.2%
<b>Total Distribution</b>	<b>\$248,247,013</b>	<b>\$249,912,440</b>	<b>-0.7%</b>

\* Refer to Historical Tables Appendix: Table 2 for historical data dating back to FY 2010.

### Table 4: FY 2014 BIF State and Local Project Distributions:

Accounts/Funds	FY 2014 Distribution	FY 2013 Distribution	Annual % Change
Lottery and Gaming Surplus Account	<b>\$4,941,751</b>	\$4,997,920	-1.1%
<i>I-Light Network Operations</i>	\$1,471,833		
<i>Higher Education Telecommunications</i>	\$435,269		
<i>Giga Pop Project</i>	\$656,158		
<i>Southern IN Education Alliance</i>	\$1,090,452		
<i>Degree Link</i>	\$460,245		
<i>Workforce Centers</i>	\$732,794		
<i>Midwest Higher Education Community</i>	\$95,000		
Education Technology Fund	<b>\$3,086,072</b>	\$3,086,072	0.0%
<i>David C. Ford Education Tech Program</i>	\$3,086,072		
School and Library Internet Connection Fund	<b>\$2,624,500</b>	\$2,624,500	0.0%
<i>School Internet Connectivity</i>	\$1,800,000		
<i>Local Library Connectivity Grant</i>	\$824,500		
Inspire Fund	<b>\$1,382,250</b>	\$1,382,250	0.0%
<i>Virtual Library</i>	\$1,382,250		
<b>Total Project Distribution</b>	<b>\$12,034,573</b>	<b>\$12,090,742</b>	<b>-0.5%</b>

### Chart 2: FY 2014 BIF State and Local Project Distributions



# 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 that these supplemental grants to schools created by the 1991 budget act, 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 Teachers' 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 transfer from lottery profits to the Pension Stabilization Fund of \$30.0 million each fiscal year. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the Pension Stabilization Fund receiving \$35M for FY 2011. 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 Teachers' Retirement Fund for teachers covered by the 1996 account. The Teachers' Retirement Pension Stabilization Fund pre-1996 account continued to receive the appropriation in FY 2006 and thereafter.

**4. Police and Fire Pensions:** The 1989 Lottery Act provided that \$10.0 million of Hoosier Lottery profits would be used annually to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually. The funds are distributed to individual communities each year in accordance with actuarial principles. Until December 31,



2008, police and fire pension payments were the responsibility of cities and towns. Beginning on January 1, 2009, the State of Indiana assumed responsibility for payments from the Old Plans and repealed the formula used to calculate the amount of relief distributed to municipalities from the Pension Relief Fund. Payments to municipalities continue from the Pension Relief Fund which also receives \$30.0 million of lottery revenues. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the Pension Relief Fund receiving \$35M for FY 2011. 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, 2014. 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. Other State & 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 appropriations 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 was 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 2014. P.L. 186-2002 eliminated the State and Local Projects Account within the Build Indiana Fund and required the distribution for the approved project to be made from the Build Indiana Fund.

**7. Indiana Technology Fund:** P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997 from the Lottery and Gaming Surplus Account to the Indiana Technology Fund. These funds helped schools and local libraries connect to the Internet and expand their technology capabilities. Actual distributions to the local entities in FY 2014 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. 21<sup>st</sup> Century Research and Technology Fund:** P.L. 273-1999 and P.L. 190-1999 established the Indiana 21<sup>st</sup> 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 are also 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.

**9. Digital Television Conversion for Indiana Public Television Stations:** P.L. 272-1999 established a \$20.0 million appropriation for the FY 2000-2001 biennium to provide digital conversion grants to public

television stations. \$4.0 million of the appropriation was transferred to the General Fund under the Governor's Deficit Management Plan. \$16.0 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 2001-2002 biennium for Indiana University's Proton Therapy Center, which 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 2002-2003 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 2005 from the Build Indiana Fund.

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

**14. Property Tax Replacement Fund & General Fund Transfers:** P.L. 291-2001 specified that \$200.0 million be transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund during FY 2002. In FY 2003, another \$175.0 million was transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund. The Fund also received revenue from riverboat wagering taxes until December 2008. Starting in January 2009, the wagering tax revenue is deposited in the State General Fund. The PTRF/GF received a total of \$4,677.7 million in riverboat wagering taxes between FY 2003 and FY 2014. The General Fund also received \$684.5 million in slot machine wagering tax from the two Indiana racetracks. Under P.L. 224-2003, the FY 2003 amount of \$33.0 million was not distributed as local revenue sharing, but was transferred to the State General Fund on June 30, 2003.

**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*.

**Table 5:**  
**Distribution of Build Indiana Fund and**  
**Lottery Share to TRF & PERF**  
**Fiscal Year 2014**  
**and Cumulative: FY 1989 Through FY 2014**  
**by County**

County Name	Fiscal Year 2014	Cumulative Total Fiscal Years 1989 - 2014
<b>1 Adams</b>		
Excise Tax Reduction	\$790,624	\$16,155,139
Supplemental Tuition Support		\$1,544,370
City and Town Police and Fire Pensions	\$63,897	\$1,015,620
Build Indiana Fund Local Projects		\$2,012,831
Local Road and Street Account Distribution		\$299,509
Indiana Technology Fund	\$33,860	\$1,376,129
<b>Total</b>	<u>\$888,381</u>	<u>\$22,403,598</u>
<b>2 Allen</b>		
Excise Tax Reduction	\$12,443,505	\$223,903,423
Supplemental Tuition Support		\$13,905,752
City and Town Police and Fire Pensions	\$2,014,472	\$34,859,314
Build Indiana Fund Local Projects		\$17,722,238
Local Road and Street Account Distribution		\$3,484,576
Indiana Technology Fund	\$48,261	\$5,550,065
<b>Total</b>	<u>\$14,506,238</u>	<u>\$299,425,369</u>
<b>3 Bartholomew</b>		
Excise Tax Reduction	\$2,926,254	\$53,250,710
Supplemental Tuition Support		\$3,277,832
City and Town Police and Fire Pensions	\$379,285	\$6,045,343
Job Creation and Economic Development		\$2,266,667
Build Indiana Fund Local Projects		\$7,324,741
Local Road and Street Account Distribution		\$755,581
Indiana Technology Fund	\$15,658	\$1,726,184
<b>Total</b>	<u>\$3,321,197</u>	<u>\$74,647,058</u>
<b>4 Benton</b>		
Excise Tax Reduction	\$311,247	\$5,851,196
Supplemental Tuition Support		\$606,985
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$924,850
Local Road and Street Account Distribution		\$96,453
Indiana Technology Fund	\$5,641	\$577,116
<b>Total</b>	<u>\$316,888</u>	<u>\$8,056,600</u>

**5 Blackford**

Excise Tax Reduction	\$385,732	\$7,686,403
Supplemental Tuition Support		\$812,813
City and Town Police and Fire Pensions	\$18,650	\$443,297
Build Indiana Fund Local Projects		\$1,998,850
Local Road and Street Account Distribution		\$148,169
Indiana Technology Fund	\$4,002	\$427,967
<b>Total</b>	<u>\$408,384</u>	<u>\$11,517,499</u>

**6 Boone**

Excise Tax Reduction	\$3,185,294	\$46,690,948
Supplemental Tuition Support		\$2,161,371
City and Town Police and Fire Pensions	\$76,574	\$1,037,169
Build Indiana Fund Local Projects		\$2,778,109
Local Road and Street Account Distribution		\$459,104
Indiana Technology Fund	\$32,044	\$1,679,621
<b>Total</b>	<u>\$3,293,912</u>	<u>\$54,806,322</u>

**7 Brown**

Excise Tax Reduction	\$524,643	\$10,407,332
Supplemental Tuition Support		\$740,722
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,169,221
Local Road and Street Account Distribution		\$156,800
Indiana Technology Fund	\$7,002	\$532,279
<b>Total</b>	<u>\$531,645</u>	<u>\$13,006,354</u>

**8 Carroll**

Excise Tax Reduction	\$777,262	\$14,052,014
Supplemental Tuition Support		\$868,712
City and Town Police and Fire Pensions	\$1,614	\$76,186
Build Indiana Fund Local Projects		\$702,161
Local Road and Street Account Distribution		\$197,670
Indiana Technology Fund	\$11,793	\$672,054
<b>Total</b>	<u>\$790,669</u>	<u>\$16,568,797</u>

**9 Cass**

Excise Tax Reduction	\$1,164,838	\$23,600,577
Supplemental Tuition Support		\$2,260,380
City and Town Police and Fire Pensions	\$196,899	\$3,299,146
Build Indiana Fund Local Projects		\$3,288,510
Local Road and Street Account Distribution		\$396,142
Indiana Technology Fund	\$26,465	\$1,188,201
Wabash River Heritage		\$269,920
<b>Total</b>	<u>\$1,388,202</u>	<u>\$34,302,875</u>

**10 Clark**

Excise Tax Reduction	\$3,536,321	\$63,587,742
Supplemental Tuition Support		\$4,914,248
City and Town Police and Fire Pensions	\$432,570	\$6,252,378
Build Indiana Fund Local Projects		\$9,374,127
Local Road and Street Account Distribution		\$949,229
Indiana Technology Fund	\$45,523	\$2,464,650
<b>Total</b>	<u>\$4,014,414</u>	<u>\$87,542,375</u>

**11 Clay**

Excise Tax Reduction	\$836,216	\$15,967,947
Supplemental Tuition Support		\$1,515,188
City and Town Police and Fire Pensions	\$42,644	\$713,174
Build Indiana Fund Local Projects		\$1,697,778
Local Road and Street Account Distribution		\$256,535
Indiana Technology Fund	\$7,486	\$827,374
<b>Total</b>	<u>\$886,347</u>	<u>\$20,977,996</u>

**12 Clinton**

Excise Tax Reduction	\$1,026,488	\$20,389,812
Supplemental Tuition Support		\$1,993,146
City and Town Police and Fire Pensions	\$156,161	\$3,153,978
Build Indiana Fund Local Projects		\$1,730,231
Local Road and Street Account Distribution		\$325,726
Indiana Technology Fund	\$12,361	\$1,337,058
<b>Total</b>	<u>\$1,195,009</u>	<u>\$28,929,951</u>

**13 Crawford**

Excise Tax Reduction	\$224,872	\$4,786,635
Supplemental Tuition Support		\$617,386
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,415,324
Local Road and Street Account Distribution		\$100,059
Indiana Technology Fund	\$6,398	\$641,028
<b>Total</b>	<u>\$231,270</u>	<u>\$7,560,432</u>

**14 Daviess**

Excise Tax Reduction	\$983,566	\$16,583,319
Supplemental Tuition Support		\$1,350,582
City and Town Police and Fire Pensions	\$36,925	\$833,556
Build Indiana Fund Local Projects		\$1,939,070
Local Road and Street Account Distribution		\$244,935
Indiana Technology Fund	\$23,357	\$924,198
<b>Total</b>	<u>\$1,043,847</u>	<u>\$21,875,660</u>

**15 Dearborn**

Excise Tax Reduction	\$1,794,353	\$32,525,115
Supplemental Tuition Support		\$2,562,385
City and Town Police and Fire Pensions	\$41,240	\$560,376
Build Indiana Fund Local Projects		\$1,422,109
Local Road and Street Account Distribution		\$451,055
Indiana Technology Fund	\$42,548	\$1,950,920
<b>Total</b>	<u>\$1,878,141</u>	<u>\$39,471,960</u>

**16 Decatur**

Excise Tax Reduction	\$911,910	\$16,160,096
Supplemental Tuition Support		\$1,414,236
City and Town Police and Fire Pensions	\$41,559	\$835,795
Build Indiana Fund Local Projects		\$2,326,311
Local Road and Street Account Distribution		\$236,036
Indiana Technology Fund	\$10,633	\$859,521
<b>Total</b>	<u>\$964,102</u>	<u>\$21,831,996</u>

**17 DeKalb**

Excise Tax Reduction	\$1,335,627	\$25,454,701
Supplemental Tuition Support		\$2,151,930
City and Town Police and Fire Pensions	\$23,178	\$366,000
Build Indiana Fund Local Projects		\$1,744,815
Local Road and Street Account Distribution		\$411,037
Indiana Technology Fund	\$17,642	\$1,731,692
<b>Total</b>	<u>\$1,376,447</u>	<u>\$31,860,175</u>

**18 Delaware**

Excise Tax Reduction	\$3,450,537	\$67,565,949
Supplemental Tuition Support		\$6,006,536
City and Town Police and Fire Pensions	\$615,450	\$11,667,949
Build Indiana Fund Local Projects		\$6,054,088
Local Road and Street Account Distribution		\$1,188,054
Indiana Technology Fund	\$52,237	\$3,008,570
<b>Total</b>	<u>\$4,118,225</u>	<u>\$95,491,146</u>

**19 Dubois**

Excise Tax Reduction	\$1,712,003	\$30,189,884
Supplemental Tuition Support		\$1,955,731
City and Town Police and Fire Pensions	\$32,589	\$496,265
Build Indiana Fund Local Projects		\$6,293,236
Local Road and Street Account Distribution		\$368,240
Indiana Technology Fund	\$47,250	\$1,538,656
<b>Total</b>	<u>\$1,791,842</u>	<u>\$40,842,012</u>

**20 Elkhart**

Excise Tax Reduction	\$5,577,197	\$107,052,884
Supplemental Tuition Support		\$7,963,125
City and Town Police and Fire Pensions	\$759,691	\$12,930,736
Build Indiana Fund Local Projects		\$8,694,986
Local Road and Street Account Distribution		\$1,747,760
Indiana Technology Fund	\$71,152	\$4,910,234
<b>Total</b>	<u>\$6,408,040</u>	<u>\$143,299,725</u>

**21 Fayette**

Excise Tax Reduction	\$593,504	\$13,909,219
Supplemental Tuition Support		\$1,546,130
City and Town Police and Fire Pensions	\$206,829	\$4,133,358
Build Indiana Fund Local Projects		\$2,435,628
Local Road and Street Account Distribution		\$270,661
Indiana Technology Fund	\$10,999	\$679,506
<b>Total</b>	<u>\$811,332</u>	<u>\$22,974,502</u>

**22 Floyd**

Excise Tax Reduction	\$2,645,978	\$48,985,383
Supplemental Tuition Support		\$3,413,799
City and Town Police and Fire Pensions	\$497,724	\$9,371,163
Build Indiana Fund Local Projects		\$4,141,661
Local Road and Street Account Distribution		\$704,153
Indiana Technology Fund	\$21,593	\$1,514,629
<b>Total</b>	<u>\$3,165,294</u>	<u>\$68,130,789</u>

**23 Fountain**

Excise Tax Reduction	\$572,666	\$10,839,010
Supplemental Tuition Support		\$1,035,238
City and Town Police and Fire Pensions	\$19,228	\$193,464
Build Indiana Fund Local Projects		\$1,145,353
Local Road and Street Account Distribution		\$174,038
Indiana Technology Fund	\$14,442	\$628,461
<b>Total</b>	<u>\$606,336</u>	<u>\$14,015,565</u>

**24 Franklin**

Excise Tax Reduction	\$743,504	\$13,810,024
Supplemental Tuition Support		\$988,045
City and Town Police and Fire Pensions	\$8,953	\$8,953
Build Indiana Fund Local Projects		\$1,330,000
Local Road and Street Account Distribution		\$205,143
Indiana Technology Fund	\$9,234	\$644,243
<b>Total</b>	<u>\$761,691</u>	<u>\$16,986,408</u>

**25 Fulton**

Excise Tax Reduction	\$827,509	\$13,413,808
Supplemental Tuition Support		\$857,778
City and Town Police and Fire Pensions	\$20,135	\$258,414
Build Indiana Fund Local Projects		\$1,377,539
Local Road and Street Account Distribution		\$201,599
Indiana Technology Fund	\$16,259	\$866,093
<b>Total</b>	<u>\$863,904</u>	<u>\$16,975,232</u>

**26 Gibson**

Excise Tax Reduction	\$1,404,585	\$22,982,956
Supplemental Tuition Support		\$1,588,280
City and Town Police and Fire Pensions	\$57,874	\$1,002,218
Build Indiana Fund Local Projects		\$2,437,421
Local Road and Street Account Distribution		\$314,453
Indiana Technology Fund	\$30,204	\$1,236,097
<b>Total</b>	<u>\$1,492,663</u>	<u>\$29,561,425</u>

**27 Grant**

Excise Tax Reduction	\$1,973,025	\$41,889,874
Supplemental Tuition Support		\$4,577,783
City and Town Police and Fire Pensions	\$321,299	\$6,557,623
Build Indiana Fund Local Projects		\$6,509,831
Local Road and Street Account Distribution		\$775,967
Indiana Technology Fund	\$24,951	\$2,136,302
<b>Total</b>	<u>\$2,319,274</u>	<u>\$62,447,381</u>

**28 Greene**

Excise Tax Reduction	\$1,052,756	\$19,151,224
Supplemental Tuition Support		\$1,961,863
City and Town Police and Fire Pensions	\$25,149	\$566,076
Build Indiana Fund Local Projects		\$1,563,302
Local Road and Street Account Distribution		\$306,033
Indiana Technology Fund	\$21,017	\$1,842,223
<b>Total</b>	<u>\$1,098,923</u>	<u>\$25,390,721</u>

**29 Hamilton**

Excise Tax Reduction	\$21,977,306	\$265,819,763
Supplemental Tuition Support		\$6,261,205
City and Town Police and Fire Pensions	\$255,978	\$3,394,004
Build Indiana Fund Local Projects		\$2,565,285
Local Road and Street Account Distribution		\$1,625,835
Indiana Technology Fund	\$73,387	\$4,491,547
<b>Total</b>	<u>\$22,306,671</u>	<u>\$284,157,639</u>



**30 Hancock**

Excise Tax Reduction	\$3,241,568	\$54,777,000
Supplemental Tuition Support		\$2,809,927
City and Town Police and Fire Pensions	\$50,932	\$713,216
Build Indiana Fund Local Projects		\$2,910,064
Local Road and Street Account Distribution		\$575,438
Indiana Technology Fund	\$19,140	\$1,622,460
<b>Total</b>	<b>\$3,311,641</b>	<b>\$63,408,106</b>

**31 Harrison**

Excise Tax Reduction	\$1,248,858	\$23,533,224
Supplemental Tuition Support		\$1,934,236
Build Indiana Fund Local Projects		\$1,381,596
Local Road and Street Account Distribution		\$345,851
Indiana Technology Fund	\$39,141	\$1,562,459
<b>Total</b>	<b>\$1,287,999</b>	<b>\$28,757,366</b>

**32 Hendricks**

Excise Tax Reduction	\$6,996,547	\$106,565,071
Supplemental Tuition Support		\$4,619,002
City and Town Police and Fire Pensions	\$78,577	\$975,829
Job Creation and Economic Development		\$3,930,485
Build Indiana Fund Local Projects		\$3,667,655
Local Road and Street Account Distribution		\$952,947
Indiana Technology Fund	\$66,073	\$3,217,230
<b>Total</b>	<b>\$7,141,197</b>	<b>\$123,928,219</b>

**33 Henry**

Excise Tax Reduction	\$1,575,972	\$33,169,659
Supplemental Tuition Support		\$2,919,814
City and Town Police and Fire Pensions	\$152,269	\$3,568,994
Build Indiana Fund Local Projects		\$5,336,639
Local Road and Street Account Distribution		\$540,849
Indiana Technology Fund	\$29,732	\$1,765,608
<b>Total</b>	<b>\$1,757,972</b>	<b>\$47,301,563</b>

**34 Howard**

Excise Tax Reduction	\$3,432,507	\$69,688,430
Supplemental Tuition Support		\$4,270,066
City and Town Police and Fire Pensions	\$881,107	\$15,046,745
Job Creation and Economic Development		\$1,800,000
Build Indiana Fund Local Projects		\$4,338,583
Local Road and Street Account Distribution		\$915,100
Indiana Technology Fund	\$33,060	\$2,269,063
<b>Total</b>	<b>\$4,346,674</b>	<b>\$98,327,988</b>

**35 Huntington**

Excise Tax Reduction	\$1,213,705	\$23,339,183
Supplemental Tuition Support		\$2,100,520
City and Town Police and Fire Pensions	\$244,469	\$3,797,306
Build Indiana Fund Local Projects		\$2,166,236
Local Road and Street Account Distribution		\$373,281
Indiana Technology Fund	\$19,193	\$1,124,899
<b>Total</b>	<u>\$1,477,368</u>	<u>\$32,901,425</u>

**36 Jackson**

Excise Tax Reduction	\$1,393,934	\$25,623,869
Supplemental Tuition Support		\$2,021,485
City and Town Police and Fire Pensions	\$147,425	\$1,958,530
Build Indiana Fund Local Projects		\$2,381,097
Local Road and Street Account Distribution		\$397,801
Indiana Technology Fund	\$23,858	\$1,457,939
<b>Total</b>	<u>\$1,565,217</u>	<u>\$33,840,721</u>

**37 Jasper**

Excise Tax Reduction	\$1,321,327	\$22,749,246
Supplemental Tuition Support		\$1,166,268
City and Town Police and Fire Pensions		\$2,830
Build Indiana Fund Local Projects		\$2,584,771
Local Road and Street Account Distribution		\$287,833
Indiana Technology Fund	\$21,222	\$1,019,288
<b>Total</b>	<u>\$1,342,550</u>	<u>\$27,810,235</u>

**38 Jay**

Excise Tax Reduction	\$538,319	\$10,687,328
Supplemental Tuition Support		\$1,310,482
City and Town Police and Fire Pensions	\$26,468	\$532,264
Build Indiana Fund Local Projects		\$3,337,620
Local Road and Street Account Distribution		\$221,516
Indiana Technology Fund	\$7,928	\$701,187
<b>Total</b>	<u>\$572,715</u>	<u>\$16,790,398</u>

**39 Jefferson**

Excise Tax Reduction	\$908,807	\$18,143,113
Supplemental Tuition Support		\$1,548,854
City and Town Police and Fire Pensions	\$52,231	\$828,831
Build Indiana Fund Local Projects		\$1,426,048
Local Road and Street Account Distribution		\$290,948
Indiana Technology Fund	\$13,596	\$972,352
<b>Total</b>	<u>\$974,634</u>	<u>\$23,210,145</u>

**40 Jennings**

Excise Tax Reduction	\$710,379	\$13,948,839
Supplemental Tuition Support		\$1,448,874
City and Town Police and Fire Pensions	\$11,129	\$236,651
Build Indiana Fund Local Projects		\$1,668,570
Local Road and Street Account Distribution		\$237,856
Indiana Technology Fund	\$7,728	\$1,183,054
<b>Total</b>	<u>\$729,236</u>	<u>\$18,723,845</u>

**41 Johnson**

Excise Tax Reduction	\$6,046,415	\$100,676,318
Supplemental Tuition Support		\$5,282,940
City and Town Police and Fire Pensions	\$147,792	\$2,141,101
Build Indiana Fund Local Projects		\$5,658,191
Local Road and Street Account Distribution		\$1,075,057
Indiana Technology Fund	\$72,688	\$3,449,993
<b>Total</b>	<u>\$6,266,895</u>	<u>\$118,283,600</u>

**42 Knox**

Excise Tax Reduction	\$1,373,106	\$23,304,522
Supplemental Tuition Support		\$2,024,017
City and Town Police and Fire Pensions	\$103,493	\$2,166,221
Build Indiana Fund Local Projects		\$2,018,755
Local Road and Street Account Distribution		\$371,615
Indiana Technology Fund	\$23,310	\$1,398,087
Wabash River Heritage		\$322,917
<b>Total</b>	<u>\$1,499,909</u>	<u>\$31,606,134</u>

**43 Kosciusko**

Excise Tax Reduction	\$2,665,412	\$48,357,445
Supplemental Tuition Support		\$3,491,066
City and Town Police and Fire Pensions	\$74,925	\$1,237,454
Build Indiana Fund Local Projects		\$9,791,504
Local Road and Street Account Distribution		\$742,974
Indiana Technology Fund	\$25,214	\$2,480,530
<b>Total</b>	<u>\$2,765,551</u>	<u>\$66,100,972</u>

**44 LaGrange**

Excise Tax Reduction	\$773,116	\$15,248,375
Supplemental Tuition Support		\$1,256,041
City and Town Police and Fire Pensions		\$1,136,250
Build Indiana Fund Local Projects		\$7,352,372
Local Road and Street Account Distribution		\$240,204
Indiana Technology Fund	\$19,191	\$901,612
<b>Total</b>	<u>\$792,306</u>	<u>\$26,134,855</u>

**45 Lake**

Excise Tax Reduction	\$17,698,938	\$308,384,048
Supplemental Tuition Support		\$29,080,529
City and Town Police and Fire Pensions	\$4,213,247	\$76,607,906
Build Indiana Fund Local Projects		\$36,653,316
Local Road and Street Account Distribution		\$4,694,735
Indiana Technology Fund	\$92,617	\$16,511,085
<b>Total</b>	<u>\$22,004,802</u>	<u>\$471,931,619</u>

**46 LaPorte**

Excise Tax Reduction	\$3,823,031	\$73,210,214
Supplemental Tuition Support		\$5,737,825
City and Town Police and Fire Pensions	\$639,880	\$10,090,338
Build Indiana Fund Local Projects		\$13,576,449
Local Road and Street Account Distribution		\$1,165,245
Indiana Technology Fund	\$32,230	\$2,882,078
<b>Total</b>	<u>\$4,495,142</u>	<u>\$106,662,150</u>

**47 Lawrence**

Excise Tax Reduction	\$1,398,037	\$28,715,894
Supplemental Tuition Support		\$2,448,566
City and Town Police and Fire Pensions	\$164,885	\$3,650,828
Build Indiana Fund Local Projects		\$2,141,709
Local Road and Street Account Distribution		\$437,640
Indiana Technology Fund	\$17,994	\$2,012,306
<b>Total</b>	<u>\$1,580,916</u>	<u>\$39,406,943</u>

**48 Madison**

Excise Tax Reduction	\$4,245,284	\$90,136,944
Supplemental Tuition Support		\$7,182,410
City and Town Police and Fire Pensions	\$908,117	\$16,549,903
Build Indiana Fund Local Projects		\$6,950,539
Local Road and Street Account Distribution		\$1,400,432
Indiana Technology Fund	\$55,118	\$3,876,731
<b>Total</b>	<u>\$5,208,519</u>	<u>\$126,096,959</u>

**49 Marion**

Excise Tax Reduction	\$30,578,893	\$579,970,387
Supplemental Tuition Support		\$36,075,483
City and Town Police and Fire Pensions	\$8,293,222	\$132,143,120
Job Creation and Economic Development		\$20,200,000
Build Indiana Fund Local Projects		\$43,929,486
Local Road and Street Account Distribution		\$9,015,621
Indiana Technology Fund	\$104,746	\$16,347,740
<b>Total</b>	<u>\$38,976,861</u>	<u>\$837,681,837</u>

**50 Marshall**

Excise Tax Reduction	\$1,478,078	\$28,277,666
Supplemental Tuition Support		\$2,728,044
City and Town Police and Fire Pensions	\$39,623	\$713,603
Build Indiana Fund Local Projects		\$3,605,357
Local Road and Street Account Distribution		\$437,700
Indiana Technology Fund	\$30,546	\$1,527,643
<b>Total</b>	<u>\$1,548,247</u>	<u>\$37,290,014</u>

**51 Martin**

Excise Tax Reduction	\$305,483	\$5,882,034
Supplemental Tuition Support		\$667,838
City and Town Police and Fire Pensions	\$2,241	\$101,956
Build Indiana Fund Local Projects		\$1,457,910
Local Road and Street Account Distribution		\$99,810
Indiana Technology Fund	\$10,562	\$689,476
<b>Total</b>	<u>\$318,286</u>	<u>\$8,899,025</u>

**52 Miami**

Excise Tax Reduction	\$1,100,529	\$21,949,547
Supplemental Tuition Support		\$2,341,833
City and Town Police and Fire Pensions	\$147,688	\$2,774,691
Build Indiana Fund Local Projects		\$1,171,780
Local Road and Street Account Distribution		\$352,708
Indiana Technology Fund	\$19,898	\$1,701,385
<b>Total</b>	<u>\$1,268,114</u>	<u>\$30,291,944</u>

**53 Monroe**

Excise Tax Reduction	\$3,981,580	\$66,787,243
Supplemental Tuition Support		\$3,711,526
City and Town Police and Fire Pensions	\$434,837	\$6,851,815
Build Indiana Fund Local Projects		\$5,421,195
Local Road and Street Account Distribution		\$1,006,252
Indiana Technology Fund	\$19,836	\$1,658,124
<b>Total</b>	<u>\$4,436,253</u>	<u>\$85,436,155</u>

**54 Montgomery**

Excise Tax Reduction	\$1,215,964	\$22,956,809
Supplemental Tuition Support		\$1,765,798
City and Town Police and Fire Pensions	\$126,412	\$2,139,380
Build Indiana Fund Local Projects		\$2,499,023
Local Road and Street Account Distribution		\$359,012
Indiana Technology Fund	\$23,964	\$1,204,567
<b>Total</b>	<u>\$1,366,340</u>	<u>\$30,924,589</u>

**55 Morgan**

Excise Tax Reduction	\$2,542,212	\$48,510,145
Supplemental Tuition Support		\$3,493,479
City and Town Police and Fire Pensions	\$63,154	\$940,075
Build Indiana Fund Local Projects		\$2,618,383
Local Road and Street Account Distribution		\$630,692
Indiana Technology Fund	\$34,769	\$1,913,308
<b>Total</b>	<u>\$2,640,135</u>	<u>\$58,106,082</u>

**56 Newton**

Excise Tax Reduction	\$560,825	\$10,165,586
Supplemental Tuition Support		\$878,432
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$2,492,988
Local Road and Street Account Distribution		\$150,822
Indiana Technology Fund	\$12,770	\$747,974
<b>Total</b>	<u>\$573,595</u>	<u>\$14,435,802</u>

**57 Noble**

Excise Tax Reduction	\$1,345,703	\$25,687,859
Supplemental Tuition Support		\$2,324,521
City and Town Police and Fire Pensions	\$21,236	\$403,428
Build Indiana Fund Local Projects		\$3,366,326
Local Road and Street Account Distribution		\$410,072
Indiana Technology Fund	\$32,312	\$1,494,038
<b>Total</b>	<u>\$1,399,252</u>	<u>\$33,686,244</u>

**58 Ohio**

Excise Tax Reduction	\$195,407	\$3,707,807
Supplemental Tuition Support		\$345,335
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$325,067
Local Road and Street Account Distribution		\$54,612
Indiana Technology Fund	\$12,235	\$416,271
<b>Total</b>	<u>\$207,641</u>	<u>\$4,849,091</u>

**59 Orange**

Excise Tax Reduction	\$559,043	\$10,976,700
Supplemental Tuition Support		\$1,105,941
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,075,568
Local Road and Street Account Distribution		\$173,183
Indiana Technology Fund	\$20,843	\$1,021,166
<b>Total</b>	<u>\$579,887</u>	<u>\$14,352,557</u>

**60 Owen**

Excise Tax Reduction	\$552,131	\$11,351,938
Supplemental Tuition Support		\$1,012,737
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,138,709
Local Road and Street Account Distribution		\$186,703
Indiana Technology Fund	\$5,991	\$864,179
<b>Total</b>	<u>\$558,121</u>	<u>\$14,554,266</u>

**61 Parke**

Excise Tax Reduction	\$487,174	\$9,694,295
Supplemental Tuition Support		\$823,801
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$895,100
Local Road and Street Account Distribution		\$147,344
Indiana Technology Fund	\$7,830	\$797,150
<b>Total</b>	<u>\$495,004</u>	<u>\$12,357,690</u>

**62 Perry**

Excise Tax Reduction	\$530,085	\$10,479,354
Supplemental Tuition Support		\$1,181,805
City and Town Police and Fire Pensions	\$16,657	\$234,849
Build Indiana Fund Local Projects		\$3,009,321
Local Road and Street Account Distribution		\$172,988
Indiana Technology Fund	\$16,278	\$1,012,323
<b>Total</b>	<u>\$563,020</u>	<u>\$16,090,640</u>

**63 Pike**

Excise Tax Reduction	\$421,554	\$7,744,015
Supplemental Tuition Support		\$505,836
City and Town Police and Fire Pensions		\$29,592
Build Indiana Fund Local Projects		\$1,446,943
Local Road and Street Account Distribution		\$122,469
Indiana Technology Fund	\$13,499	\$412,000
<b>Total</b>	<u>\$435,053</u>	<u>\$10,260,855</u>

**64 Porter**

Excise Tax Reduction	\$7,650,077	\$124,998,685
Supplemental Tuition Support		\$7,357,227
City and Town Police and Fire Pensions	\$344,602	\$5,118,483
Build Indiana Fund Local Projects		\$14,525,888
Local Road and Street Account Distribution		\$1,461,558
Indiana Technology Fund	\$91,534	\$4,093,982
<b>Total</b>	<u>\$8,086,212</u>	<u>\$157,555,823</u>

**65 Posey**

Excise Tax Reduction	\$1,160,681	\$20,050,422
Supplemental Tuition Support		\$1,078,029
City and Town Police and Fire Pensions	\$28,576	\$497,884
Build Indiana Fund Local Projects		\$3,836,183
Local Road and Street Account Distribution		\$255,932
Indiana Technology Fund	\$27,924	\$1,103,951
<b>Total</b>	<u>\$1,217,181</u>	<u>\$26,822,401</u>

**66 Pulaski**

Excise Tax Reduction	\$487,305	\$8,754,793
Supplemental Tuition Support		\$728,182
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$765,154
Local Road and Street Account Distribution		\$131,620
Indiana Technology Fund	\$8,725	\$653,934
<b>Total</b>	<u>\$496,030</u>	<u>\$11,033,683</u>

**67 Putnam**

Excise Tax Reduction	\$1,128,735	\$21,672,177
Supplemental Tuition Support		\$1,906,393
City and Town Police and Fire Pensions	\$31,952	\$558,100
Build Indiana Fund Local Projects		\$1,008,802
Local Road and Street Account Distribution		\$301,888
Indiana Technology Fund	\$32,970	\$1,398,885
<b>Total</b>	<u>\$1,193,657</u>	<u>\$26,846,245</u>

**68 Randolph**

Excise Tax Reduction	\$733,314	\$14,543,748
Supplemental Tuition Support		\$1,668,326
City and Town Police and Fire Pensions	\$14,938	\$1,825,663
Build Indiana Fund Local Projects		\$2,661,659
Local Road and Street Account Distribution		\$284,140
Indiana Technology Fund	\$20,232	\$1,165,487
<b>Total</b>	<u>\$768,483</u>	<u>\$22,149,022</u>

**69 Ripley**

Excise Tax Reduction	\$910,746	\$17,348,018
Supplemental Tuition Support		\$1,578,663
City and Town Police and Fire Pensions		\$119,537
Build Indiana Fund Local Projects		\$1,844,623
Local Road and Street Account Distribution		\$271,557
Indiana Technology Fund	\$27,013	\$1,366,895
<b>Total</b>	<u>\$937,758</u>	<u>\$22,529,293</u>



**70 Rush**

Excise Tax Reduction	\$563,564	\$10,958,171
Supplemental Tuition Support		\$875,492
City and Town Police and Fire Pensions	\$36,237	\$762,081
Build Indiana Fund Local Projects		\$2,178,572
Local Road and Street Account Distribution		\$176,896
Indiana Technology Fund	\$7,836	\$447,232
<b>Total</b>	<u>\$607,637</u>	<u>\$15,398,444</u>

**71 St. Joseph**

Excise Tax Reduction	\$8,206,941	\$160,673,344
Supplemental Tuition Support		\$11,357,557
City and Town Police and Fire Pensions	\$2,076,399	\$32,410,809
Job Creation and Economic Development		\$1,802,848
Build Indiana Fund Local Projects		\$17,129,849
Local Road and Street Account Distribution		\$2,752,812
Indiana Technology Fund	\$50,331	\$3,724,883
<b>Total</b>	<u>\$10,333,670</u>	<u>\$229,852,102</u>

**72 Scott**

Excise Tax Reduction	\$591,865	\$11,924,831
Supplemental Tuition Support		\$1,391,995
City and Town Police and Fire Pensions	\$20,580	\$558,260
Build Indiana Fund Local Projects		\$1,609,145
Local Road and Street Account Distribution		\$224,154
Indiana Technology Fund	\$10,802	\$1,188,577
<b>Total</b>	<u>\$623,248</u>	<u>\$16,896,962</u>

**73 Shelby**

Excise Tax Reduction	\$1,475,984	\$28,749,373
Supplemental Tuition Support		\$2,330,442
City and Town Police and Fire Pensions	\$125,131	\$2,256,148
Build Indiana Fund Local Projects		\$2,393,104
Local Road and Street Account Distribution		\$437,052
Indiana Technology Fund	\$28,884	\$1,483,319
<b>Total</b>	<u>\$1,629,999</u>	<u>\$37,649,438</u>

**74 Spencer**

Excise Tax Reduction	\$790,605	\$14,081,952
Supplemental Tuition Support		\$976,669
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,101,606
Local Road and Street Account Distribution		\$191,145
Indiana Technology Fund	\$24,851	\$2,766,473
<b>Total</b>	<u>\$815,456</u>	<u>\$19,117,844</u>

**75 Starke**

Excise Tax Reduction	\$705,930	\$13,467,066
Supplemental Tuition Support		\$1,470,095
City and Town Police and Fire Pensions	\$8,297	\$116,222
Build Indiana Fund Local Projects		\$906,622
Local Road and Street Account Distribution		\$229,963
Indiana Technology Fund	\$16,600	\$1,291,218
<b>Total</b>	<u>\$730,827</u>	<u>\$17,481,185</u>

**76 Steuben**

Excise Tax Reduction	\$1,148,297	\$21,585,235
Supplemental Tuition Support		\$1,783,827
City and Town Police and Fire Pensions	\$33,153	\$433,110
Build Indiana Fund Local Projects		\$2,130,945
Local Road and Street Account Distribution		\$324,721
Indiana Technology Fund	\$22,845	\$1,032,392
<b>Total</b>	<u>\$1,204,296</u>	<u>\$27,290,230</u>

**77 Sullivan**

Excise Tax Reduction	\$727,795	\$12,765,546
Supplemental Tuition Support		\$1,007,727
City and Town Police and Fire Pensions	\$19,119	\$568,663
Build Indiana Fund Local Projects		\$4,511,937
Local Road and Street Account Distribution		\$188,783
Indiana Technology Fund	\$8,352	\$657,288
<b>Total</b>	<u>\$755,266</u>	<u>\$19,699,945</u>

**78 Switzerland**

Excise Tax Reduction	\$255,441	\$4,989,951
Supplemental Tuition Support		\$507,129
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$657,500
Local Road and Street Account Distribution		\$71,077
Indiana Technology Fund	\$4,934	\$569,836
<b>Total</b>	<u>\$260,375</u>	<u>\$6,795,493</u>

**79 Tippecanoe**

Excise Tax Reduction	\$6,369,218	\$98,274,454
Supplemental Tuition Support		\$4,744,209
City and Town Police and Fire Pensions	\$715,085	\$11,691,956
Build Indiana Fund Local Projects		\$6,730,858
Local Road and Street Account Distribution		\$1,259,151
Indiana Technology Fund	\$12,702	\$2,143,849
Wabash River Heritage		\$393,732
<b>Total</b>	<u>\$7,097,005</u>	<u>\$125,238,209</u>

**80 Tipton**

Excise Tax Reduction	\$712,307	\$14,169,292
Supplemental Tuition Support		\$942,435
City and Town Police and Fire Pensions	\$25,436	\$565,848
Build Indiana Fund Local Projects		\$826,990
Local Road and Street Account Distribution		\$178,910
Indiana Technology Fund	\$12,588	\$746,787
<b>Total</b>	<u>\$750,332</u>	<u>\$17,430,261</u>

**81 Union**

Excise Tax Reduction	\$216,668	\$4,223,110
Supplemental Tuition Support		\$476,805
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$634,969
Local Road and Street Account Distribution		\$71,595
Indiana Technology Fund	\$7,488	\$431,551
<b>Total</b>	<u>\$224,156</u>	<u>\$5,838,030</u>

**82 Vanderburgh**

Excise Tax Reduction	\$6,788,421	\$117,878,313
Supplemental Tuition Support		\$6,736,476
City and Town Police and Fire Pensions	\$1,685,524	\$26,574,859
Build Indiana Fund Local Projects		\$14,149,632
Local Road and Street Account Distribution		\$1,753,660
Indiana Technology Fund	\$41,847	\$2,922,708
<b>Total</b>	<u>\$8,515,791</u>	<u>\$170,015,648</u>

**83 Vermillion**

Excise Tax Reduction	\$557,397	\$10,616,453
Supplemental Tuition Support		\$821,648
City and Town Police and Fire Pensions	\$13,981	\$300,372
Build Indiana Fund Local Projects		\$2,358,659
Local Road and Street Account Distribution		\$172,774
Indiana Technology Fund	\$16,605	\$807,220
<b>Total</b>	<u>\$587,982</u>	<u>\$15,077,125</u>

**84 Vigo**

Excise Tax Reduction	\$3,172,919	\$60,007,788
Supplemental Tuition Support		\$5,189,654
City and Town Police and Fire Pensions	\$643,727	\$10,607,403
Build Indiana Fund Local Projects		\$6,502,648
Local Road and Street Account Distribution		\$1,037,591
Indiana Technology Fund	\$11,767	\$1,997,608
Wabash River Heritage		\$326,999
<b>Total</b>	<u>\$3,828,413</u>	<u>\$85,669,690</u>

**85 Wabash**

Excise Tax Reduction	\$1,046,346	\$20,674,819
Supplemental Tuition Support		\$2,093,298
City and Town Police and Fire Pensions	\$172,942	\$2,684,371
Build Indiana Fund Local Projects		\$1,062,538
Local Road and Street Account Distribution		\$352,648
Indiana Technology Fund	\$9,403	\$1,216,375
Wabash River Heritage		\$209,485
<b>Total</b>	<u>\$1,228,691</u>	<u>\$28,293,535</u>

**86 Warren**

Excise Tax Reduction	\$368,329	\$6,151,939
Supplemental Tuition Support		\$393,816
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,094,839
Local Road and Street Account Distribution		\$84,747
Indiana Technology Fund	\$5,220	\$340,077
Wabash River Heritage		\$250,006
<b>Total</b>	<u>\$373,549</u>	<u>\$8,315,424</u>

**87 Warrick**

Excise Tax Reduction	\$2,743,760	\$43,618,589
Supplemental Tuition Support		\$2,332,781
City and Town Police and Fire Pensions	\$29,384	\$569,695
Build Indiana Fund Local Projects		\$2,456,742
Local Road and Street Account Distribution		\$506,942
Indiana Technology Fund	\$24,571	\$1,488,391
<b>Total</b>	<u>\$2,797,714</u>	<u>\$50,973,141</u>

**88 Washington**

Excise Tax Reduction	\$745,204	\$14,782,063
Supplemental Tuition Support		\$1,495,951
City and Town Police and Fire Pensions	\$25,362	\$414,965
Build Indiana Fund Local Projects		\$1,442,079
Local Road and Street Account Distribution		\$244,659
Indiana Technology Fund	\$12,938	\$1,118,253
<b>Total</b>	<u>\$783,503</u>	<u>\$19,497,970</u>

**89 Wayne**

Excise Tax Reduction	\$1,759,196	\$36,508,878
Supplemental Tuition Support		\$4,069,959
City and Town Police and Fire Pensions	\$461,456	\$9,136,436
Build Indiana Fund Local Projects		\$9,665,453
Local Road and Street Account Distribution		\$749,923
Indiana Technology Fund	\$25,283	\$2,371,797
<b>Total</b>	<u>\$2,245,934</u>	<u>\$62,502,446</u>

**90 Wells**

Excise Tax Reduction	\$898,134	\$16,857,904
Supplemental Tuition Support		\$1,605,390
City and Town Police and Fire Pensions	\$35,955	\$486,783
Build Indiana Fund Local Projects		\$2,716,190
Local Road and Street Account Distribution		\$279,153
Indiana Technology Fund	\$33,852	\$956,048
Wabash River Heritage		\$97,719
<b>Total</b>	<u>\$967,941</u>	<u>\$22,999,187</u>

**91 White**

Excise Tax Reduction	\$936,287	\$16,935,625
Supplemental Tuition Support		\$1,520,307
City and Town Police and Fire Pensions	\$39,109	\$528,231
Build Indiana Fund Local Projects		\$1,509,660
Local Road and Street Account Distribution		\$262,157
Indiana Technology Fund	\$24,822	\$1,272,310
<b>Total</b>	<u>\$1,000,218</u>	<u>\$22,028,289</u>

**92 Whitley**

Excise Tax Reduction	\$1,211,732	\$21,499,308
Supplemental Tuition Support		\$2,298,835
City and Town Police and Fire Pensions	\$24,468	\$493,402
Build Indiana Fund Local Projects		\$4,062,612
Local Road and Street Account Distribution		\$304,925
Indiana Technology Fund	\$27,023	\$1,290,804
<b>Total</b>	<u>\$1,263,223</u>	<u>\$29,949,886</u>

**State Subtotal - Distributions to Counties**

<u>\$269,446,033</u>	<u>\$5,646,444,547</u>
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# Riverboat Admissions and Wagering Tax Distribution Summary

Table 6 summarizes the total riverboat admissions tax distributions to local unit and state units in FY 2014. 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, LaPorte, 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 Northwest Indiana Law Enforcement Training Academy (capped at 10% of the FY 2002 level provided to the Convention Bureau)
- \$0.15 to the State Fair Commission
- \$0.10 to the Division of Mental Health and Addiction
- \$0.65 to the Indiana Horse Racing Commission

P.L. 192-2002(ss) capped the above distributions at the amounts received during FY 2002. Any shortfall in distributions has to be met through distributions from riverboat wagering tax revenues deposited in the General Fund. Any distributions made from the General Fund are to be made by September 15 of the succeeding fiscal year. P.L. 233-2007 specifies that beginning with the first year in which slot machine wagering is allowed at horse racing facilities, the Riverboat Admissions Tax revenue otherwise distributed to the Indiana Horse Racing Commission (IHRC) is reduced each state fiscal year by the money that is dedicated to purses, breed development, and horsemen's associations. Beginning in FY 2013, the slot machines adjusted gross revenue deposited towards the purses, breed development, and horsemen's associations has exceeded the guaranteed admissions tax distribution to the IHRC. The IHRC portion of admissions tax was deposited in the State General Fund.

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

Distributions of admissions tax collected at the Orange County Casino after June 30, 2010, were changed by P.L. 96-2010. *Chart 3 and 4* includes the new distribution plans. Admissions tax revenues from the Orange County casino were distributed as follows in FY 2014:

- 29.33% to Orange County
- 26.67% divided equally between French Lick and West Baden Springs
- 6.67% to the Town of Orleans
- 6.67% to the Town of Paoli
- 30.66% to the Indiana Economic Development Corporation

Table 6 also displays the riverboat wagering tax distributions to local and state units in FY 2014. 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. Effective July 1, 2007, P.L. 233-2007 increased the wagering tax rate on AGR above \$600.0 million from 35% to 40% of the incremental AGR. Effective July 1, 2013, P.L.229-2013 lowered the wagering tax rate on AGR below \$25 million to 5% if the casino’s AGR in the preceding fiscal year was lower than \$75 million.

<b>Taxable AGR Increment Earned July 1 to June 30</b>	<b>Tax Rate on AGR Increment</b>
\$25M and under with previous FY AGR less than \$75M	5%
\$25M and under with previous FY AGR greater than \$75M	15%
Over \$25M up to \$50M	20%
Over \$50M up to \$75M	25%
Over \$75M up to \$150M	30%
Over \$150M up to \$600M	35%
Over \$600M	40%

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’s and established a new system of revenue distribution that requires the amount that exceeds a city or county’s FY 2002 distribution to be deposited in the State General Fund.

3. Wagering tax revenues from the Orange County casino were distributed as follows in FY 2014:

- 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 Indiana Economic Development Corporation
- 37.5% to the General Fund

If the balance in the West Baden Historic Hotel Preservation and Maintenance Fund exceeds \$20.0 million, the remaining revenue must be distributed to the General Fund. Distributions of wagering tax collected after June 30, 2010, were changed by P.L. 96-2010.

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. *Table 6* 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 \$250.0 million payable in two annual installments. It also required the Indiana Gaming Commission to deposit the initial licensing fees into the Property Tax Replacement Trust Fund (PTRTF). The fund also received Slot Machine Wagering Taxes. In FY 2008, \$305.0 million was deposited in the fund. The money in the fund was used for property tax rebates to Indiana residents. Effective January 1, 2009, P.L. 146-2008 changed all references to the Property Tax Replacement Trust Fund in Indiana law to the State General Fund.

P.L. 210-2013 required racetrack licensee to make an annual payment of \$250,000 to the Gaming Integrity Fund. The same public law allowed the IHRC and the racetrack licensees to negotiate the percentage of racetrack AGR that is collected to support the horse racing industry. The percentage must be between 10% and 12% of AGR and in FY 2014 the negotiated percentage was set at 12%. The percentage of AGR paid to the IHRC to support horse racing is now included in the calculation in the calculation of the licensee's wagering tax. The licensee's wagering tax is calculated as a fraction of 91.5% of total AGR.

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

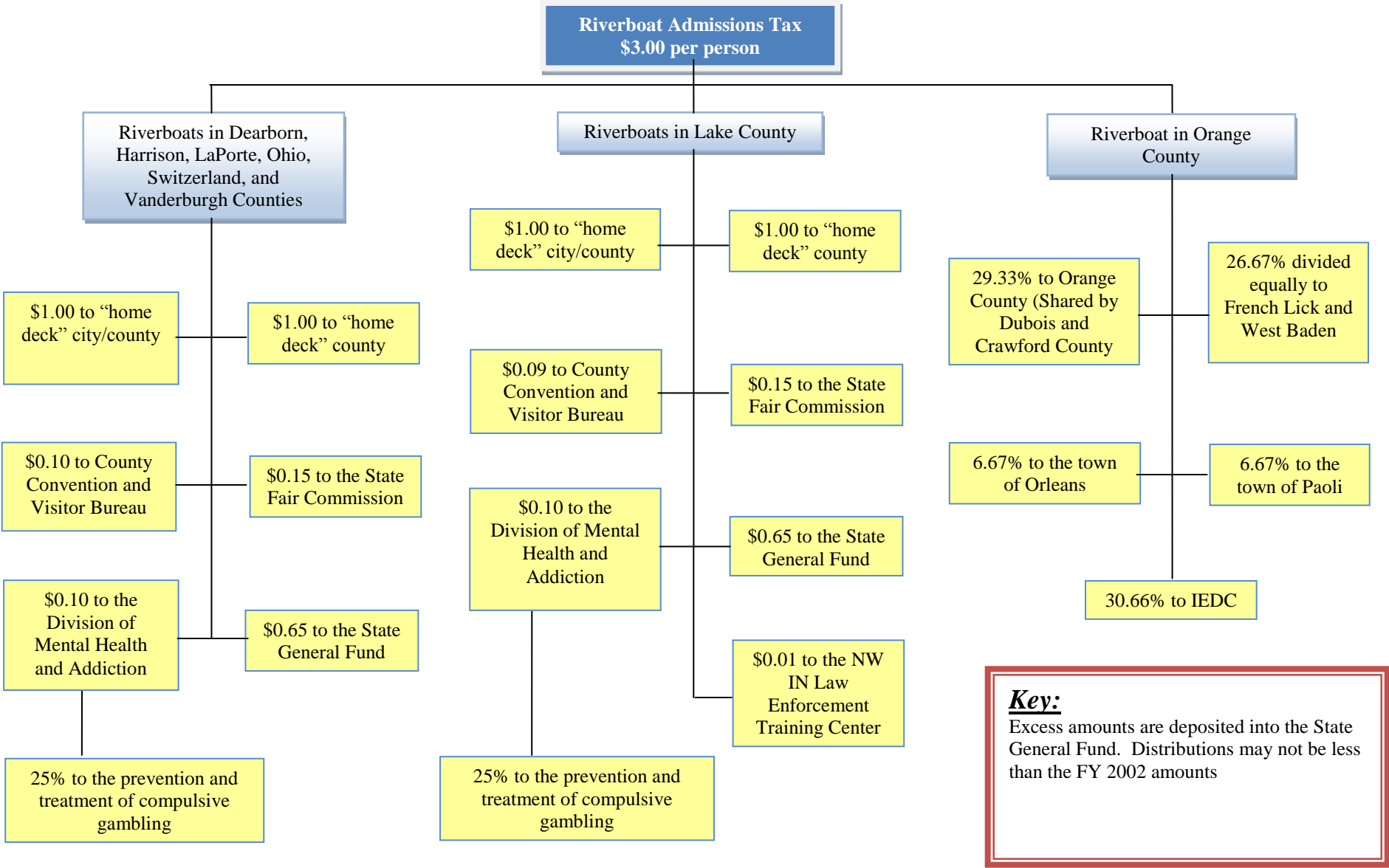


**Table 6**  
**Distribution of Riverboat Admissions and Wagering Tax to State and Local Units**  
**Fiscal Year 2014**

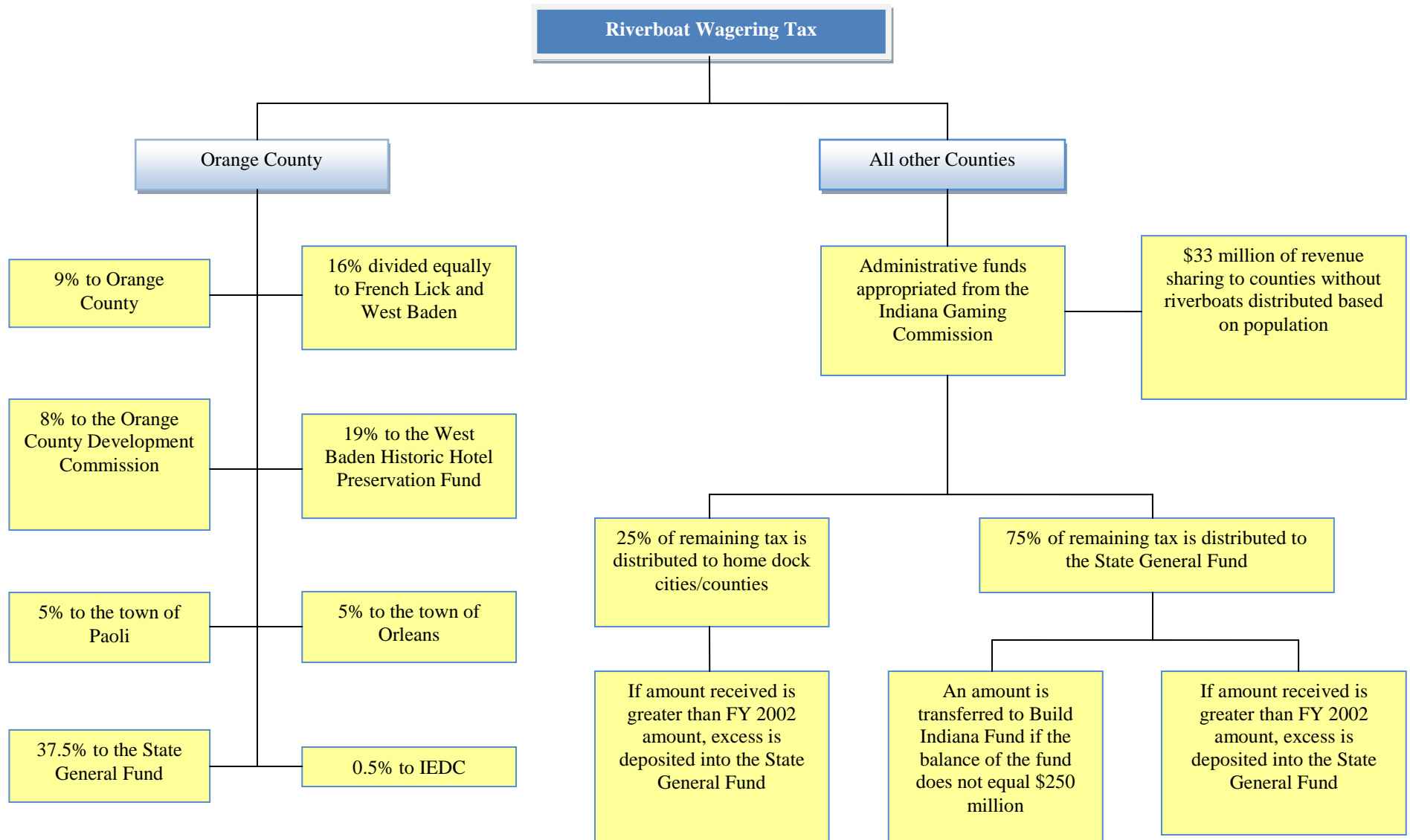
	<b>Admission FY 2014</b>	<b>Wagering FY 2014</b>
<b><u>Local Units</u></b>		
East Chicago	\$5,639,996	\$13,525,040
Evansville	\$2,096,593	\$4,760,340
Gary	\$6,037,152	\$7,868,017
Hammond	\$4,615,545	\$13,749,023
Lawrenceburg	\$6,408,660	\$13,529,285
Michigan City	\$3,791,063	\$8,739,937
Rising Sun	\$2,355,866	\$2,276,897
Paoli	\$174,311	\$664,640
Orleans	\$174,311	\$664,640
French Lick	\$348,491	\$1,063,424
West Baden Springs	\$348,491	\$1,063,424
Dearborn County	\$6,408,660	
Dearborn County Convention and Visitors Bureau	\$640,860	
Harrison County	\$11,287,375	\$11,767,667
Harrison County Convention and Visitors Bureau	\$564,364	
Lake County	\$16,292,693	
Lake County Convention and Visitors Bureau	\$1,466,328	
LaPorte County	\$3,791,063	
LaPorte County Convention and Visitors Bureau	\$379,103	
Ohio County	\$2,355,866	
Ohio County Convention and Visitors Bureau	\$235,584	
Switzerland County	\$4,271,087	\$5,111,269
Switzerland County Convention and Visitors Bureau	\$213,552	
Vanderburgh County	\$2,096,593	
Vanderburgh County Convention and Visitors Bureau	\$209,657	
Orange County (includes Dubois and Crawford Co Share)	\$766,498	\$1,196,352
Orange County Development Commission		\$1,063,424
Revenue Sharing set aside for Counties *		\$33,000,000
	\$82,969,761	\$120,043,381
<b><u>State Units</u></b>		
Division of Mental Health and Addiction	\$3,872,376	
Indiana Economic Development Corporation	\$801,255	\$664,640
North West Indiana Law Enforcement Training Center	\$162,927	
State General Fund	\$12,384,314	\$281,335,800
State Fair Commission	\$5,808,622	
	\$23,029,493	\$365,182,173
<b>Grand Total</b>	<b>\$105,999,254</b>	<b>\$485,225,554</b>

\* This table represents the distribution of riverboat wagering tax revenues to local units. For casinos other than the Orange County casino, the first \$33.0 million is set aside for revenue sharing among counties that do not have a casino and the remaining funds are deposited in the State General Fund. An amount is transferred from the State General Fund to the Build Indiana Fund to meet the cap of \$250.0 million for each fiscal year.

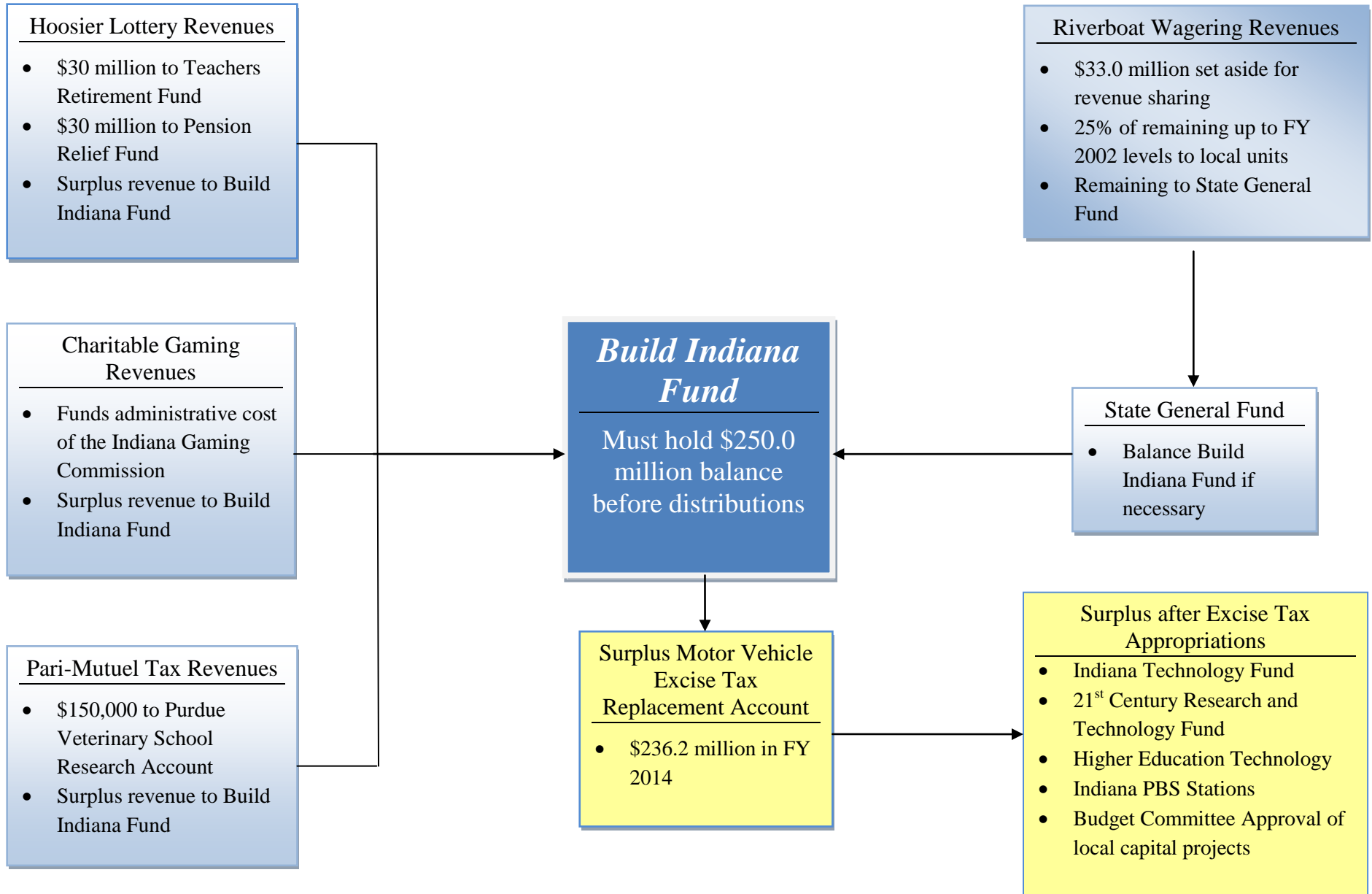
# Chart 3: Distribution of Riverboat Admission Tax for FY 2014



# Chart 4: Distribution of Riverboat Wagering Tax for FY 2014



# Chart 5: Build Indiana Fund Distribution Sources and Uses



# Historical Tables Appendix

<b>Historical Table 1: Distributable Revenues by Source</b>				
Revenue Source	FY 2013 Revenue	FY 2012 Revenue	FY 2011 Revenue	FY 2010 Revenue
Riverboat Admission Tax	\$69,463,487	\$75,142,113	\$79,000,000	\$80,893,767
Riverboat Wagering Tax	\$579,888,810	\$630,336,171	\$663,570,980	\$669,332,660
Racetrack/Slot Machine Wagering Tax	\$155,435,909	\$170,218,214	\$187,594,192	\$165,328,204
Pari-Mutuel Wagering Tax	\$1,980,000	\$2,900,419	\$2,940,581	\$3,146,620
Pari-Mutuel Satellite Facility Wagering Tax	\$385,806	\$460,000	\$514,720	\$543,140
Hoosier Lottery	\$224,519,352	\$207,589,985	\$230,199,434	\$183,860,864
Charitable Gaming Tax	\$4,740,000	\$5,740,000	\$5,740,000	\$5,900,000
<b>Total Revenue</b>	<b>\$1,036,413,364</b>	<b>\$1,092,386,901</b>	<b>\$1,169,559,907</b>	<b>\$1,109,005,256</b>

<b>Historical Table 2: Build Indiana Fund Distributions</b>				
Projects	FY 2013 Revenue	FY 2012 Revenue	FY 2011 Revenue	FY 2010 Revenue
Motor Vehicle Excise Tax Replacement	\$236,212,440	\$236,212,440	\$236,212,440	\$236,212,440
State and Local Projects	\$13,700,000	\$14,201,883	\$14,018,099	\$15,311,369
<b>Total Distribution</b>	<b>\$249,912,440</b>	<b>\$250,414,323</b>	<b>\$250,230,539</b>	<b>\$251,523,809</b>

<b>Historical Table 3: State and Local Project Distributions</b>				
Accounts	FY 2013 Distribution	FY 2012 Distribution	FY 2011 Distribution	FY 2010 Distribution
Lottery and Gaming Surplus Account	\$4,997,920	\$4,997,920	\$5,025,000	\$5,025,000
Education Technology Fund	\$3,086,072	\$3,086,072	\$3,809,965	\$3,809,965
School and Library Internet Connection Fund	\$2,624,500	\$2,624,500	\$2,650,000	\$2,800,000
Inspire Fund	\$1,382,250	\$1,382,250	\$1,350,000	\$1,500,000
<b>Total Project Distribution</b>	<b>\$12,090,742</b>	<b>\$12,090,742</b>	<b>\$12,834,965</b>	<b>\$8,109,965</b>

# FY 2014 Statutory Regulation Appendix

## Gaming Source

## Indiana Code

### **Riverboat Gaming**

<i>Build Indiana Fund</i>	<i>IC 4-30-17</i>
<i>Riverboat Admissions Revenue</i>	<i>IC 4-33-12</i>
<i>Riverboat Admissions Distributions</i>	<i>IC 4-33-12-6</i>
<i>Riverboat Supplemental Admissions Distributions</i>	<i>IC 4-33-13-5(g)</i>
<i>Riverboat Wagering Revenue</i>	<i>IC 4-33-13-1.5</i>
<i>Riverboat Wagering Distributions</i>	<i>IC 4-33-13-5</i>
<i>State Gaming Fund Appropriation</i>	<i>IC 4-33-13-4</i>

### **Racetrack Slot Machine Gaming**

<i>County Slot Machine Wagering Revenue</i>	<i>IC 4-35-8.5-1</i>
<i>County Slot Machine Wagering Distributions</i>	<i>IC 4-35-8.5-3</i>
<i>Gaming Integrity Fund</i>	<i>IC 4-35-7-15(b)</i>
<i>Racetrack Gambling Distributions</i>	<i>IC 4-35-7-12</i>
<i>Slot Machine in Counties Wagering Revenue and Distribution</i>	<i>IC 4-35-8</i>
<i>Supplemental Slots Tax</i>	<i>IC 4-35-8.9</i>

### **Pari-Mutuel Gaming (Racinos)**

<i>Indiana Horse Racing Commission Operating Fund</i>	<i>IC 4-31-10-3</i>
<i>Satellite Wagering Revenue</i>	<i>IC 4-31-9-9</i>
<i>Satellite Wagering Distributions</i>	<i>IC 4-31-9-9(a)</i>
<i>Wagering Revenue</i>	<i>IC 4-31-9-3(a)</i>
<i>Wagering Distributions</i>	<i>IC 4-31-9-3(b)</i>

### **Lottery Gaming**

<i>Build Indiana Fund Distribution</i>	<i>IC 4-30-16-3(a)(3)</i>
<i>Pension Distributions</i>	
<i>Teachers Retirement Fund</i>	<i>PL 240-1993</i>
<i>Pension Relief Fund</i>	<i>PL 273-1999</i>

### **Charitable Gaming**

<i>Build Indiana Fund</i>	<i>IC 4-32.2-7-7</i>
<i>Charity Gaming Enforcement Fund Appropriation</i>	<i>IC 4-35.2-7-6 (PL 91-2006)</i>