

Adams
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,843,369
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	16,858,188
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	18,701,557

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(129,266)
Total Adjustments	\$	(129,266)

Total CY 2027 certified distributions after adjustments**	\$	18,572,291
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	6,964,609
Expenditure: Public Safety	\$	3,598,381
Expenditure: Economic Development	\$	4,643,073
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	3,366,228
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	18,572,291

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3100%
IC 6-3.6-6-9 Expenditure: Economic Development		0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.2900%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.6000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Adams
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$2,553,511
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.6180%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$1,578,190</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$15,924,359
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.6000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$9,952,724</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$18,477,870
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$11,530,914

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	(28,225)
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$101,198)
Total Adjustments	(\$129,423)

Total CY 2026 Certified Distribution after Adjustments	\$18,348,448
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,843,369
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.6000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$1,152,106</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$16,858,188
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.6000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$10,536,368</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$18,701,557
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$11,688,473

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$129,266)
Total Adjustments	(\$129,266)

Total CY 2027 Certified Distribution after Adjustments	\$18,572,291
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	1.2200%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.0661%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.1538%
Total Percent Change in Certified Distribution	1.2200%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Allen
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	38,569,640
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	212,746,127
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	11,475
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	251,327,242

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(475,402)
Total Adjustments	\$	(475,402)

Total CY 2027 certified distributions after adjustments**	\$	250,851,840
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	76,060,171
Expenditure: Public Safety	\$	15,776,845
Expenditure: Economic Development	\$	83,617,280
Expenditure: LIT Correctional Facilities	\$	17,354,530
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	58,043,014
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	250,851,840

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.4821%
IC 6-3.6-6-8 Expenditure: Public Safety		0.1000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.5300%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.1100%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.3679%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.5900%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Allen
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$32,531,282
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$156
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.4800%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$21,980,701</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$198,624,990
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$1,758
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.5900%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$124,922,483</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$231,158,186
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$146,903,184

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$2,411,863
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$391,046)</u>
Total Adjustments	\$2,020,817

Total CY 2026 Certified Distribution after Adjustments	\$233,179,002
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$38,569,640
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$618
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.5900%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$24,258,024</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$212,746,127
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$10,857
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.5900%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$133,809,424</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$251,327,242
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$158,067,448

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$475,402)</u>
Total Adjustments	(\$475,402)

Total CY 2027 Certified Distribution after Adjustments	\$250,851,840
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	7.5791%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.6134%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-1.0343%
Total Percent Change in Certified Distribution	7.5791%

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Bartholomew
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	9,852,031
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	54,058,824
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	24
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	63,910,879

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(63,559)
Total Adjustments	\$	(63,559)

Total CY 2027 certified distributions after adjustments**	\$	63,847,320
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	45,605,228
Expenditure: Public Safety	\$	1,824,209
Expenditure: Economic Development	\$	9,121,046
Expenditure: LIT Correctional Facilities	\$	7,296,837
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	63,847,320

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.2500%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7500%

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** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

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Bartholomew
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$7,758,391
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$4,433,366
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$50,658,941
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$81
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$28,948,013
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$58,417,413
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$33,381,379

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$51,923)
Total Adjustments	(\$51,923)

Total CY 2026 Certified Distribution after Adjustments	\$58,365,490
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$9,852,031
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$5,629,732
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$54,058,824
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$24
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$30,890,770
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$63,910,879
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$36,520,502

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$63,559)
Total Adjustments	(\$63,559)

Total CY 2027 Certified Distribution after Adjustments	\$63,847,320
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	9.3922%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.3922%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	9.3922%

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Benton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	311,501
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	4,430,771
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	4,742,272

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(662)
Total Adjustments	\$	(662)

Total CY 2027 certified distributions after adjustments**	\$	4,741,610
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	2,648,944
Expenditure: Public Safety	\$	662,236
Expenditure: Economic Development	\$	662,236
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	768,194
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	4,741,610

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.2900%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7900%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Benton
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$420,655
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7900%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$235,003</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$4,341,473
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7900%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$2,425,404</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$4,762,128
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	<u>\$2,660,407</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$558)
Total Adjustments	<u>(\$558)</u>

Total CY 2026 Certified Distribution after Adjustments	\$4,761,571
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$311,501
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7900%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$174,023</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$4,430,771
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7900%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$2,475,291</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$4,742,272
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	<u>\$2,649,314</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$662)
Total Adjustments	<u>(\$662)</u>

Total CY 2027 Certified Distribution after Adjustments	\$4,741,610
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	-0.4192%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.4192%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.4192%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Blackford
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	455,542
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	7,072,402
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	7,527,944

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(4,330)
Total Adjustments	\$	(4,330)

Total CY 2027 certified distributions after adjustments**	\$	7,523,614
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	3,009,446
Expenditure: Public Safety	\$	3,159,918
Expenditure: Economic Development	\$	752,361
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	601,889
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	7,523,614

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		1.0500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.5000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Blackford
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$303,549
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$202,366
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$6,602,794
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$2,641,118
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$6,906,343
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$2,843,484

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$201,804
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$3,258)
Total Adjustments	\$198,547

Total CY 2026 Certified Distribution after Adjustments	\$7,104,890
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$455,542
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$182,217
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$7,072,402
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.5000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$2,828,961
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$7,527,944
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$3,011,178

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$4,330)
Total Adjustments	(\$4,330)

Total CY 2027 Certified Distribution after Adjustments	\$7,523,614
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.8935%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.7338%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-2.8404%
Total Percent Change in Certified Distribution	5.8935%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Boone
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	25,894,433
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	77,896,916
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	540
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	103,791,889

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	610,023
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(87,964)
Total Adjustments	\$	522,059

Total CY 2027 certified distributions after adjustments**	\$	104,313,949
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	61,002,309
Expenditure: Public Safety	\$	31,111,178
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	12,200,462
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	104,313,949

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5100%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7100%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Boone
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$20,131,529
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$11,842,076
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$70,877,359
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$270
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$41,692,723
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$91,009,158
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$53,534,799

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$60,999)
Total Adjustments	(\$60,999)

Total CY 2026 Certified Distribution after Adjustments	\$90,948,158
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$25,894,433
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$15,232,019
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$77,896,916
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$540
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$45,822,033
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$103,791,889
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$61,054,052

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$610,023
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$87,964)
Total Adjustments	\$522,059

Total CY 2027 Certified Distribution after Adjustments	\$104,313,949
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	14.6961%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	14.0253%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.6707%
Total Percent Change in Certified Distribution	14.6961%

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Brown
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,692,111
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	12,029,228
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	718
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	13,722,057

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(8,174)
Total Adjustments	\$	(8,174)

Total CY 2027 certified distributions after adjustments**	\$	13,713,883
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	7,463,996
Expenditure: Public Safety	\$	1,358,671
Expenditure: Economic Development	\$	2,173,874
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	2,717,342
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	13,713,883

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.3734%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.5000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.5234%

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** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Brown
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,462,274
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.5234%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$579,486
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$11,424,714
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5234%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,527,508
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$12,886,988
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$5,106,994

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$6,381)
Total Adjustments	(\$6,381)

Total CY 2026 Certified Distribution after Adjustments	\$12,880,607
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,692,111
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5234%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$670,568
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$12,029,228
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$718
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.5234%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$4,767,356
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$13,722,057
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$5,437,924

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$8,174)
Total Adjustments	(\$8,174)

Total CY 2027 Certified Distribution after Adjustments	\$13,713,883
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	6.4692%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.4692%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	6.4692%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Carroll
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 917,117
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 14,421,549
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 15,338,666

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 1,348,936
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (5,989)
Total Adjustments	\$ 1,342,948

Total CY 2027 certified distributions after adjustments**	\$ 16,681,614
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 11,016,083
Expenditure: Public Safety	\$ 607,021
Expenditure: Economic Development	\$ 1,011,702
Expenditure: LIT Correctional Facilities	\$ 1,348,936
Expenditure: Emergency medical services	\$ 1,348,936
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 1,348,936
Special Purpose	\$ -
Total CY 2027 certified distributions after adjustments**	\$ 16,681,614

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.6333%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0900%
IC 6-3.6-6-9 Expenditure: Economic Development	0.1500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.4733%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Carroll
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$744,734
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.2733%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$327,600</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$14,038,300
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.2733%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$6,175,296</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$14,783,034
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$6,502,896

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,300,184
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$4,497)</u>
Total Adjustments	\$1,295,688

Total CY 2026 Certified Distribution after Adjustments	\$16,078,723
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$917,117
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.2733%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$403,430</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$14,421,549
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.2733%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$6,343,883</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$15,338,666
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$6,747,313

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,348,936
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$5,989)</u>
Total Adjustments	\$1,342,948

Total CY 2027 Certified Distribution after Adjustments	\$16,681,614
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	3.7496%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.4464%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.3032%
Total Percent Change in Certified Distribution	3.7496%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Cass
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 2,750,241
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 29,224,364
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 31,974,605

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (23,819)
Total Adjustments	\$ (23,819)

Total CY 2027 certified distributions after adjustments**	\$ 31,950,786
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 10,830,775
Expenditure: Public Safety	\$ 5,415,387
Expenditure: Economic Development	\$ 2,707,694
Expenditure: LIT Correctional Facilities	\$ 2,166,155
Expenditure: Emergency medical services	\$ -
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 10,830,775
Special Purpose	\$ -
Total CY 2027 certified distributions after adjustments**	\$ 31,950,786

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	1.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.9500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Cass
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$2,119,682
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.9500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$718,536
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$25,654,836
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.9500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$8,696,555
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$27,774,518
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$9,415,091

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$22,402)
Total Adjustments	(\$22,402)

Total CY 2026 Certified Distribution after Adjustments	\$27,752,116
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,750,241
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.9500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$932,285
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$29,224,364
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.9500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$9,906,564
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$31,974,605
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$10,838,849

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$23,819)
Total Adjustments	(\$23,819)

Total CY 2027 Certified Distribution after Adjustments	\$31,950,786
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	15.1292%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	15.1292%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	15.1292%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Clark
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	11,498,448
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	81,173,313
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	92,671,761

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(10,019,010)
Total Adjustments	\$	(10,019,010)

Total CY 2027 certified distributions after adjustments**	\$	82,652,751
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	41,326,375
Expenditure: Public Safety	\$	8,678,539
Expenditure: Economic Development	\$	10,331,594
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	1,653,055
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	20,663,188
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	82,652,751

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2100%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0400%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.5000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.0000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Clark
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$9,294,763
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.0000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$4,647,382
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$75,373,626
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$1,930
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.0000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$37,687,778
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$84,670,319
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$42,335,160

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$7,690,871)
Total Adjustments	(\$7,690,871)

Total CY 2026 Certified Distribution after Adjustments	\$76,979,448
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$11,498,448
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$2,757
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.0000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$5,750,603
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$81,173,313
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	-\$2,757
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.0000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$40,585,278
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$92,671,761
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$46,335,881

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$10,019,010)
Total Adjustments	(\$10,019,010)

Total CY 2027 Certified Distribution after Adjustments	\$82,652,751
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	7.3699%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.3699%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	7.3699%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Clay
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 1,862,384
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 15,895,156
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 17,757,540

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (10,484)
Total Adjustments	\$ (10,484)

Total CY 2027 certified distributions after adjustments**	\$ 17,747,057
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 7,551,939
Expenditure: Public Safety	\$ 2,643,179
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ -
Expenditure: Emergency medical services	\$ -
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 5,663,954
Special Purpose	\$ 1,887,985
Total CY 2027 certified distributions after adjustments**	\$ 17,747,057

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.7500%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.3500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Clay
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,671,507
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.3500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$711,280</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$15,589,051
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.3500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$6,633,639</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$17,260,558
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$7,344,918

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$7,826)</u>
Total Adjustments	(\$7,826)

Total CY 2026 Certified Distribution after Adjustments	\$17,252,732
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,862,384
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.3500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$792,504</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$15,895,156
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.3500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$6,763,896</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$17,757,540
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$7,556,400

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$10,484)</u>
Total Adjustments	(\$10,484)

Total CY 2027 Certified Distribution after Adjustments	\$17,747,057
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	2.8652%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.8652%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	2.8652%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Clinton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,486,770
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	23,319,819
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	24,806,589

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(7,538)
Total Adjustments	\$	(7,538)

Total CY 2027 certified distributions after adjustments**	\$	24,799,049
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	9,358,132
Expenditure: Public Safety	\$	4,679,066
Expenditure: Economic Development	\$	2,339,533
Expenditure: LIT Correctional Facilities	\$	1,871,626
Expenditure: Emergency medical services	\$	1,871,626
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	4,679,066
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	24,799,049

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.5000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.6500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Clinton
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,474,776
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$589,910</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$21,867,593
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.6500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$8,251,922</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$23,342,369
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	<u>\$8,841,832</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$88,481
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$5,371)
Total Adjustments	<u>\$83,111</u>

Total CY 2026 Certified Distribution after Adjustments	\$23,425,481
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,486,770
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.6500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$561,045</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$23,319,819
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.6500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$8,799,932</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$24,806,589
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	<u>\$9,360,977</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$7,538)
Total Adjustments	<u>(\$7,538)</u>

Total CY 2027 Certified Distribution after Adjustments	\$24,799,049
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.8636%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.2413%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-0.3777%
Total Percent Change in Certified Distribution	5.8636%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Crawford
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	298,422
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	3,911,015
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	240
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	4,209,677

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(185,654)
Total Adjustments	\$	(185,654)

Total CY 2027 certified distributions after adjustments**	\$	4,024,022
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	1,829,101
Expenditure: Public Safety	\$	1,097,461
Expenditure: Economic Development	\$	609,700
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	487,760
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	4,024,022

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety		0.4500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.6500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Crawford
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$360,018
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023	1.0000%	
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$360,018
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$3,636,310
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$84
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024	1.6500%	
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$2,203,875
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$3,996,412
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$2,563,893

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	-\$194,686
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$226,714
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$138,297)
Total Adjustments		(\$106,269)

Total CY 2026 Certified Distribution after Adjustments	\$3,890,143
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$298,422
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024	1.6500%	
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$180,862
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$3,911,015
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$240
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025	1.6500%	
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$2,370,458
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$4,209,677
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$2,551,319

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$185,654)
Total Adjustments		(\$185,654)

Total CY 2027 Certified Distribution after Adjustments	\$4,024,022
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	3.4415%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	5.0046%
Percent change in certified distribution that is due to processed collections	4.2648%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-5.8279%
Total Percent Change in Certified Distribution	3.4415%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Daviess
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	3,169,751
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	15,137,629
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	18,307,380

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(10,393)
Total Adjustments	\$	(10,393)

Total CY 2027 certified distributions after adjustments**	\$	18,296,987
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	12,197,991
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	3,049,498
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	3,049,498
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	18,296,987

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.2500%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.5000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Daviess
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$3,363,683
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		1.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$2,242,455
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$13,704,363
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		1.5000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$9,136,242
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$17,068,046
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$11,378,697

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$9,234)
Total Adjustments		(\$9,234)

Total CY 2026 Certified Distribution after Adjustments	\$17,058,811
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$3,169,751
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		1.5000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$2,113,167
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$15,137,629
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		1.5000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$10,091,753
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$18,307,380
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$12,204,920

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$10,393)
Total Adjustments		(\$10,393)

Total CY 2027 Certified Distribution after Adjustments	\$18,296,987
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	7.2583%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.2583%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	7.2583%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Dearborn
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	3,274,306
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	26,147,246
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	29,421,552

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	(1,525,974)
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(4,091,764)
Total Adjustments	\$	(5,617,738)

Total CY 2027 certified distributions after adjustments**	\$	23,803,815
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	10,201,635
Expenditure: Public Safety	\$	6,801,090
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	3,400,545
Expenditure: Emergency medical services	\$	3,400,545
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	23,803,815

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.4000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.4000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Dearborn
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$2,490,406
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.2500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,992,325
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$24,169,658
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.4000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$17,264,041
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$26,660,064
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$19,256,366

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$273,426
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$3,129,676)
Total Adjustments	(\$2,856,250)

Total CY 2026 Certified Distribution after Adjustments	\$23,803,814
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$3,274,306
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.4000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$2,338,790
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$26,147,246
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.4000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$18,676,604
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$29,421,552
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$21,015,394

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	-\$1,525,974
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$4,091,764)
Total Adjustments	(\$5,617,738)

Total CY 2027 Certified Distribution after Adjustments	\$23,803,815
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	0.0000%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.5593%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-1.1487%
Total Percent Change in Certified Distribution	6.4106%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Decatur
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 1,324,674
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 20,280,739
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 21,605,413

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ (19,882)
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (74,801)
Total Adjustments	\$ (94,683)

Total CY 2027 certified distributions after adjustments**	\$ 21,510,729
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 11,150,460
Expenditure: Public Safety	\$ 2,194,972
Expenditure: Economic Development	\$ 2,194,972
Expenditure: LIT Correctional Facilities	\$ -
Expenditure: Emergency medical services	\$ -
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 702,391
Special Purpose	\$ 5,267,934
Total CY 2027 certified distributions after adjustments**	\$ 21,510,729

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.2700%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0800%
IC 6-3.6-7 Special Purpose	0.6000%
Total tax rate	2.4500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Decatur
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,403,546
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$561,418
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$20,011,857
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.4875%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$8,044,968
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$21,415,403
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$8,606,386

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	-\$328,804
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$61,466)
Total Adjustments	(\$390,270)

Total CY 2026 Certified Distribution after Adjustments	\$21,025,133
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,324,674
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.4875%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$532,532
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$20,280,739
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.4500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$8,277,853
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$21,605,413
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$8,810,385

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	-\$19,882
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$74,801)
Total Adjustments	(\$94,683)

Total CY 2027 Certified Distribution after Adjustments	\$21,510,729
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	2.3096%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.8403%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	1.4693%
Total Percent Change in Certified Distribution	2.3096%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

DeKalb
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	5,998,871
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	29,597,698
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	35,596,569

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(85,045)
Total Adjustments	\$	(85,045)

Total CY 2027 certified distributions after adjustments**	\$	35,511,524
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	16,672,077
Expenditure: Public Safety	\$	4,168,019
Expenditure: Economic Development	\$	4,168,019
Expenditure: LIT Correctional Facilities	\$	2,167,370
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	8,336,039
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	35,511,524

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.1300%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.5000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.1300%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

DeKalb
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$5,856,437
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.1300%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$2,749,501
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$27,564,136
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1300%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$12,940,909
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$33,420,573
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$15,690,410

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$69,538)
Total Adjustments	(\$69,538)

Total CY 2026 Certified Distribution after Adjustments	\$33,351,036
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$5,998,871
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1300%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$2,816,371
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$29,597,698
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.1300%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$13,895,633
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$35,596,569
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$16,712,004

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$85,045)
Total Adjustments	(\$85,045)

Total CY 2027 Certified Distribution after Adjustments	\$35,511,524
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	6.4780%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	-4.5755%
Percent change in certified distribution that is due to processed collections	6.4780%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	1.9025%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Delaware
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	4,164,916
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	39,703,608
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	43,868,524

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(31,356)
Total Adjustments	\$	(31,356)

Total CY 2027 certified distributions after adjustments**	\$	43,837,168
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	17,534,867
Expenditure: Public Safety	\$	7,306,195
Expenditure: Economic Development	\$	11,689,911
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	7,306,195
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	43,837,168

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.2500%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.5000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Delaware
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$7,546,508
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$5,031,005
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$37,559,253
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.5000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$25,039,502
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$45,105,761
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$30,070,507

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$24,463)
Total Adjustments	(\$24,463)

Total CY 2026 Certified Distribution after Adjustments	\$45,081,299
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$4,164,916
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.5000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$2,776,611
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$39,703,608
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.5000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$26,469,072
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$43,868,524
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$29,245,683

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$31,356)
Total Adjustments	(\$31,356)

Total CY 2027 Certified Distribution after Adjustments	\$43,837,168
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	-2.7597%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.7597%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.7597%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Dubois
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	3,361,508
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	21,408,181
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	258
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	24,769,947

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(50,856)
Total Adjustments	\$	(50,856)

Total CY 2027 certified distributions after adjustments**	\$	24,719,090
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	12,359,545
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	8,239,697
Expenditure: LIT Correctional Facilities	\$	4,119,848
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	24,719,090

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.2000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Dubois
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$3,064,720
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.2000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$2,553,933
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$19,795,264
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$16,496,053
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$22,859,984
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$19,049,987

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$38,137)
Total Adjustments	(\$38,137)

Total CY 2026 Certified Distribution after Adjustments	\$22,821,847
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$3,361,508
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$2,801,257
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$21,408,181
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$258
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.2000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$17,840,366
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$24,769,947
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$20,641,623

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$50,856)
Total Adjustments	(\$50,856)

Total CY 2027 Certified Distribution after Adjustments	\$24,719,090
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	8.3133%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.3133%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	8.3133%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Elkhart
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	26,900,725
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	133,284,177
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	160,184,902

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(50,041)
Total Adjustments	\$	(50,041)

Total CY 2027 certified distributions after adjustments**	\$	160,134,862
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	80,067,430
Expenditure: Public Safety	\$	20,016,858
Expenditure: Economic Development	\$	20,016,858
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	20,016,858
Special Purpose	\$	20,016,858
Total CY 2027 certified distributions after adjustments**	\$	160,134,862

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.2500%
IC 6-3.6-7 Special Purpose		0.2500%
Total tax rate		2.0000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Elkhart
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$21,768,379
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023	2.0000%	
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$10,884,190
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$125,030,983
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024	2.0000%	
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$62,515,492
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$146,799,362
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$73,399,681

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$45,861)
Total Adjustments		(\$45,861)

Total CY 2026 Certified Distribution after Adjustments	\$146,753,502
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$26,900,725
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024	2.0000%	
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$13,450,363
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$133,284,177
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025	2.0000%	
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$66,642,089
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$160,184,902
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$80,092,451

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$50,041)
Total Adjustments		(\$50,041)

Total CY 2027 Certified Distribution after Adjustments	\$160,134,862
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	9.1183%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.1183%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	9.1183%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Fayette
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	823,885
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	13,786,168
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	14,610,053

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	58,221
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(173,559)
Total Adjustments	\$	(115,338)

Total CY 2027 certified distributions after adjustments**	\$	14,494,714
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	5,139,970
Expenditure: Public Safety	\$	1,284,992
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	1,027,994
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	5,756,766
Special Purpose	\$	1,284,992
Total CY 2027 certified distributions after adjustments**	\$	14,494,714

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		1.1200%
IC 6-3.6-7 Special Purpose		0.2500%
Total tax rate		2.8200%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Fayette
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$831,689
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		2.5700%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$323,614
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$12,469,521
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.6325%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$4,736,760
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$13,301,210
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$5,060,375

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$959,534
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$131,865)
Total Adjustments		\$827,669

Total CY 2026 Certified Distribution after Adjustments	\$14,128,879
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$823,885
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.6325%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$312,967
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$13,786,168
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		2.8200%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$4,888,712
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$14,610,053
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$5,201,679

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$58,221
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$173,559)
Total Adjustments		(\$115,338)

Total CY 2027 Certified Distribution after Adjustments	\$14,494,714
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	2.5893%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.9685%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-6.3792%
Total Percent Change in Certified Distribution	2.5893%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Floyd
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 8,973,895
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 56,459,812
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 65,433,707

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 2,931,131
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (6,634,957)
Total Adjustments	\$ (3,703,826)

Total CY 2027 certified distributions after adjustments**	\$ 60,332,681
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 23,941,540
Expenditure: Public Safety	\$ 15,961,027
Expenditure: Economic Development	\$ 9,576,616
Expenditure: LIT Correctional Facilities	\$ 6,384,411
Expenditure: Emergency medical services	\$ -
Expenditure: Judicial System	\$ 1,276,882
Property Tax Relief	\$ 3,192,205
Special Purpose	\$ -
Total CY 2027 certified distributions after adjustments**	\$ 60,332,681

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0400%
IC 6-3.6-5 Property Tax Relief	0.1000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.8900%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Floyd
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$8,456,396
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$744
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		1.3500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$6,264,548
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$38,538,430
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		1.3900%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$27,725,489
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$46,995,570
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$33,990,037

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$15,417,609
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$5,011,628)
Total Adjustments		\$10,405,981

Total CY 2026 Certified Distribution after Adjustments	\$57,401,550
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$8,973,895
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		1.3900%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$6,456,040
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$56,459,812
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		1.8900%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$29,872,916
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$65,433,707
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$36,328,956

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	-\$1,397,200
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$2,931,131
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$6,634,957)
Total Adjustments		(\$5,101,026)

Total CY 2027 Certified Distribution after Adjustments	\$60,332,681
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.1064%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	29.2933%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-21.7529%
Total Percent Change in Certified Distribution	7.5404%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Fountain
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 1,902,205
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 10,053,950
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 11,956,155

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (20,631)
Total Adjustments	\$ (20,631)

Total CY 2027 certified distributions after adjustments**	\$ 11,935,525
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 5,683,583
Expenditure: Public Safety	\$ 1,420,896
Expenditure: Economic Development	\$ 1,136,717
Expenditure: LIT Correctional Facilities	\$ -
Expenditure: Emergency medical services	\$ -
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 568,358
Special Purpose	\$ 3,125,971
Total CY 2027 certified distributions after adjustments**	\$ 11,935,525

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.1000%
IC 6-3.6-7 Special Purpose	0.5500%
Total tax rate	2.1000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Fountain
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$724,433
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.1000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$344,968
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$10,096,617
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,807,913
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$10,821,050
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$5,152,881

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$36,617)
Total Adjustments	(\$36,617)

Total CY 2026 Certified Distribution after Adjustments	\$10,784,432
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,902,205
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$905,812
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$10,053,950
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.1000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$4,787,595
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$11,956,155
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$5,693,407

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$20,631)
Total Adjustments	(\$20,631)

Total CY 2027 Certified Distribution after Adjustments	\$11,935,525
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	10.6737%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.6736%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	10.6736%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Franklin
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 1,199,334
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 13,942,260
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 15,141,594

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (1,331,551)
Total Adjustments	\$ (1,331,551)

Total CY 2027 certified distributions after adjustments**	\$ 13,810,044
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 8,123,555
Expenditure: Public Safety	\$ 2,030,889
Expenditure: Economic Development	\$ 2,030,889
Expenditure: LIT Correctional Facilities	\$ -
Expenditure: Emergency medical services	\$ 1,624,711
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2027 certified distributions after adjustments**	\$ 13,810,044

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.7000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Franklin
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$814,879
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$543,253
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$12,687,168
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$7,463,040
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$13,502,047
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$8,006,293

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	-\$261,394
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$101,518
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$1,021,257)
Total Adjustments	(\$1,181,133)

Total CY 2026 Certified Distribution after Adjustments	\$12,320,914
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,199,334
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$705,491
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$13,942,260
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$8,201,329
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$15,141,594
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$8,906,820

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$1,331,551)
Total Adjustments	(\$1,331,551)

Total CY 2027 Certified Distribution after Adjustments	\$13,810,044
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	12.0862%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	-9.2185%
Percent change in certified distribution that is due to processed collections	10.7886%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-0.8239%
Total Percent Change in Certified Distribution	0.7461%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Fulton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 1,734,780
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 15,679,840
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 17,414,620

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 95,204
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (11,266)
Total Adjustments	\$ 83,938

Total CY 2027 certified distributions after adjustments**	\$ 17,498,558
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 6,075,888
Expenditure: Public Safety	\$ 3,341,738
Expenditure: Economic Development	\$ 1,215,178
Expenditure: LIT Correctional Facilities	\$ 1,215,178
Expenditure: Emergency medical services	\$ 1,215,178
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 2,916,426
Special Purpose	\$ 1,518,972
Total CY 2027 certified distributions after adjustments**	\$ 17,498,558

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.4800%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.8800%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Fulton
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,864,318
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.6800%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$695,641
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$14,236,551
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.7300%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$5,214,854
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$16,100,869
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$5,910,495

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$920,994
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$6,226)
Total Adjustments	\$914,768

Total CY 2026 Certified Distribution after Adjustments	\$17,015,635
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,734,780
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.7300%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$635,451
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$15,679,840
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.8800%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$5,444,389
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$17,414,620
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$6,079,839

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$95,204
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$11,266)
Total Adjustments	\$83,938

Total CY 2027 Certified Distribution after Adjustments	\$17,498,558
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	2.8381%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.6912%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-4.8531%
Total Percent Change in Certified Distribution	2.8381%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Gibson
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	688,323
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	15,661,682
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	3
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	16,350,008

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	304,902
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(24,002)
Total Adjustments	\$	280,900

Total CY 2027 certified distributions after adjustments**	\$	16,311,686
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	2,509,490
Expenditure: Public Safety	\$	5,018,980
Expenditure: Economic Development	\$	6,273,726
Expenditure: LIT Correctional Facilities	\$	2,509,490
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	16,311,686

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.2000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.4000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.3000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Gibson
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$680,378
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$47
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		0.9000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$756,028
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$10,191,891
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$40
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		0.9000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$11,324,368
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$10,872,356
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$12,080,396

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$4,824,752
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$16,664)
Total Adjustments		\$4,808,088

Total CY 2026 Certified Distribution after Adjustments	\$15,680,444
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$688,323
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		0.9000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$764,803
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$15,661,682
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$3
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		1.3000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$12,047,450
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$16,350,008
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$12,812,253

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	-\$319,222
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$304,902
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$24,002)
Total Adjustments		(\$38,322)

Total CY 2027 Certified Distribution after Adjustments	\$16,311,686
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	4.0257%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	34.8862%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-28.8248%
Total Percent Change in Certified Distribution	6.0615%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Grant
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	3,813,329
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	36,367,358
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	83
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	40,180,770

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	3,150,650
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(9,984)
Total Adjustments	\$	3,140,666

Total CY 2027 certified distributions after adjustments**	\$	43,321,435
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	20,479,224
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	3,780,780
Expenditure: LIT Correctional Facilities	\$	3,150,650
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	15,753,249
Special Purpose	\$	157,532
Total CY 2027 certified distributions after adjustments**	\$	43,321,435

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.3000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2400%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		1.0000%
IC 6-3.6-7 Special Purpose		0.0100%
Total tax rate		2.7500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Grant
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$3,498,143
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.5500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,371,821
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$34,631,948
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$13,581,156
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$38,130,091
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$14,952,977

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$2,989,988
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$7,744)
Total Adjustments	\$2,982,244

Total CY 2026 Certified Distribution after Adjustments	\$41,112,335
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$3,813,329
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$1,495,423
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$36,367,358
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$83
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.5500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$14,261,742
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$40,180,770
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$15,757,165

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$3,150,650
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$9,984)
Total Adjustments	\$3,140,666

Total CY 2027 Certified Distribution after Adjustments	\$43,321,435
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.3733%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.9825%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.3908%
Total Percent Change in Certified Distribution	5.3733%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Greene
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*

Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,466,447
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	17,946,403
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	19,412,850

Adjustments allowed under IC 6-3.6-9

IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	1,805,279
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(6,097)
Total Adjustments		\$	1,799,182

Total CY 2027 certified distributions after adjustments**

\$ 21,212,032

Breakdown of CY 2027 certified distributions after adjustments

Expenditure: Certified Shares	\$	9,026,397
Expenditure: Public Safety	\$	4,513,198
Expenditure: Economic Development	\$	2,256,599
Expenditure: LIT Correctional Facilities	\$	2,707,919
Expenditure: Emergency medical services	\$	1,805,279
Expenditure: Judicial System	\$	902,640
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	21,212,032

CY 2027 tax rates

IC 6-3.6-6-10	Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8	Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9	Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities	0.3000%
IC 6-3.6-6-2.8	Expenditure: Emergency medical services	0.2000%
IC 6-3.6-6-2.9	Expenditure: Judicial System	0.1000%
IC 6-3.6-5	Property Tax Relief	0.0000%
IC 6-3.6-7	Special Purpose	0.0000%
Total tax rate		2.3500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Greene
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,575,650
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.1500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$732,860</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$17,115,367
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$7,960,636</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$18,691,017
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$8,693,496

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,738,237
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$4,970)
Total Adjustments	<u>\$1,733,267</u>

Total CY 2026 Certified Distribution after Adjustments	\$20,424,283
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,466,447
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$682,068</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$17,946,403
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.1500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$8,347,164</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$19,412,850
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$9,029,233

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,805,279
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$6,097)
Total Adjustments	<u>\$1,799,182</u>

Total CY 2027 Certified Distribution after Adjustments	\$21,212,032
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	3.8569%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	-1.5630%
Percent change in certified distribution that is due to processed collections	3.5287%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.3282%
Total Percent Change in Certified Distribution	<u>2.2940%</u>

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Hamilton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	97,510,891
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	244,210,337
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	6,470
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	341,727,698

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(354,786)
Total Adjustments	\$	(354,786)

Total CY 2027 certified distributions after adjustments**	\$	341,372,912
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	310,339,011
Expenditure: Public Safety	\$	31,033,901
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	341,372,912

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.1000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.1000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Hamilton
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$72,576,859
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$248
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.1000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$65,979,188
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$223,698,409
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$1,173
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.1000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$203,363,256
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$296,276,689
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$269,342,445

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$281,399)
Total Adjustments	(\$281,399)

Total CY 2026 Certified Distribution after Adjustments	\$295,995,291
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$97,510,891
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$2,190
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.1000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$88,648,255
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$244,210,337
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$4,280
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.1000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$222,013,288
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$341,727,698
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$310,661,544

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$354,786)
Total Adjustments	(\$354,786)

Total CY 2027 Certified Distribution after Adjustments	\$341,372,912
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	15.3305%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	15.3305%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	15.3305%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Hancock
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	11,958,780
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	67,321,515
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	275
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	79,280,570

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(74,765)
Total Adjustments	\$	(74,765)

Total CY 2027 certified distributions after adjustments**	\$	79,205,806
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	40,827,735
Expenditure: Public Safety	\$	10,615,211
Expenditure: Economic Development	\$	5,307,606
Expenditure: LIT Correctional Facilities	\$	8,165,547
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	10,206,934
Special Purpose	\$	4,082,773
Total CY 2027 certified distributions after adjustments**	\$	79,205,806

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2600%
IC 6-3.6-6-9 Expenditure: Economic Development		0.1300%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.2500%
IC 6-3.6-7 Special Purpose		0.1000%
Total tax rate		1.9400%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Hancock
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$8,995,177
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.9400%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$4,636,689
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$62,498,857
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.9400%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$32,215,906
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$71,494,034
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$36,852,595

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$57,169)
Total Adjustments	(\$57,169)

Total CY 2026 Certified Distribution after Adjustments	\$71,436,866
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$11,958,780
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$275
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.9400%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$6,164,461
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$67,321,515
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.9400%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$34,701,812
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$79,280,570
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$40,866,273

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$74,765)
Total Adjustments	(\$74,765)

Total CY 2027 Certified Distribution after Adjustments	\$79,205,806
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	10.8753%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.8753%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	10.8753%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Harrison
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,404,860
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	12,639,658
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	14,044,518

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(1,755,223)
Total Adjustments	\$	(1,755,223)

Total CY 2027 certified distributions after adjustments**	\$	12,289,295
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	9,216,971
Expenditure: Public Safety	\$	3,072,324
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	12,289,295

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.0000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Harrison
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,394,315
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.0000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,394,315
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$11,800,980
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.0000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$11,800,980
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$13,195,295
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$13,195,295

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$1,354,465)
Total Adjustments	(\$1,354,465)

Total CY 2026 Certified Distribution after Adjustments	\$11,840,831
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,404,860
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.0000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$1,404,860
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$12,639,658
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.0000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$12,639,658
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$14,044,518
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$14,044,518

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$1,755,223)
Total Adjustments	(\$1,755,223)

Total CY 2027 Certified Distribution after Adjustments	\$12,289,295
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	3.7874%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.7874%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	3.7874%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Hendricks
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	16,851,471
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	125,942,757
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	1,056
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	142,795,284

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(68,248)
Total Adjustments	\$	(68,248)

Total CY 2027 certified distributions after adjustments**	\$	142,727,036
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	83,957,080
Expenditure: Public Safety	\$	8,395,708
Expenditure: Economic Development	\$	25,187,124
Expenditure: LIT Correctional Facilities	\$	12,593,562
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	12,593,562
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	142,727,036

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.1000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.3000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.1500%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.1500%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Hendricks
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$15,342,523
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$148
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$9,025,101</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$117,448,387
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$404
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$69,087,524</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$132,791,462
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$78,112,625

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$57,222)</u>
Total Adjustments	(\$57,222)

Total CY 2026 Certified Distribution after Adjustments	\$132,734,240
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$16,851,471
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$170
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$9,912,730</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$125,942,757
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$886
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$74,084,496</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$142,795,284
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$83,997,226

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$68,248)</u>
Total Adjustments	(\$68,248)

Total CY 2027 Certified Distribution after Adjustments	\$142,727,036
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	7.5284%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.5284%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	7.5284%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Henry
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 2,290,556
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 24,383,614
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 26,674,170

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 203,468
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (15,497)
Total Adjustments	\$ 187,971

Total CY 2027 certified distributions after adjustments**	\$ 26,862,142
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 13,298,090
Expenditure: Public Safety	\$ 6,915,007
Expenditure: Economic Development	\$ -
Expenditure: LIT Correctional Facilities	\$ 2,659,618
Expenditure: Emergency medical services	\$ 531,924
Expenditure: Judicial System	\$ 132,981
Property Tax Relief	\$ 3,324,522
Special Purpose	\$ -
Total CY 2027 certified distributions after adjustments**	\$ 26,862,142

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5200%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0400%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0100%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.0200%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Henry
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,873,127
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7250%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,085,871
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$21,300,273
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.8550%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$11,482,627
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$23,173,400
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$12,568,498

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$2,213,714
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$12,251)
Total Adjustments	\$2,201,463

Total CY 2026 Certified Distribution after Adjustments	\$25,374,863
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,290,556
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.8550%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$1,234,801
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$24,383,614
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.0200%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$12,071,096
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$26,674,170
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$13,305,897

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$203,468
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$15,497)
Total Adjustments	\$187,971

Total CY 2027 Certified Distribution after Adjustments	\$26,862,142
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.8612%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	13.7834%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-7.9222%
Total Percent Change in Certified Distribution	5.8612%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Howard
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 5,110,982
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 45,566,389
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ 11
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 50,677,382

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 10,393,203
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (10,519)
Total Adjustments	\$ 10,382,684

Total CY 2027 certified distributions after adjustments**	\$ 61,060,065
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 18,188,105
Expenditure: Public Safety	\$ 12,991,503
Expenditure: Economic Development	\$ 5,196,601
Expenditure: LIT Correctional Facilities	\$ 5,196,601
Expenditure: Emergency medical services	\$ -
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 12,991,503
Special Purpose	\$ 6,495,752
Total CY 2027 certified distributions after adjustments**	\$ 61,060,065

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.2500%
Total tax rate	2.3500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Howard
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$4,475,584
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$2,557,477</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$44,204,498
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.9500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$22,668,973</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$48,680,082
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$25,226,450

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$10,600,392
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$7,643)</u>
Total Adjustments	\$10,592,749

Total CY 2026 Certified Distribution after Adjustments	\$59,272,831
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$5,110,982
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.9500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$2,621,016</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$45,566,389
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$11
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.9500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$23,367,385</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$50,677,382
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$25,988,401

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$10,393,203
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$10,519)</u>
Total Adjustments	\$10,382,684

Total CY 2027 Certified Distribution after Adjustments	\$61,060,065
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	3.0153%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.3648%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-0.3496%
Total Percent Change in Certified Distribution	3.0153%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Huntington
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,801,875
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	21,470,630
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	1,723
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	23,274,228

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(11,213)
Total Adjustments	\$	(11,213)

Total CY 2027 certified distributions after adjustments**	\$	23,263,016
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	13,361,322
Expenditure: Public Safety	\$	4,175,413
Expenditure: Economic Development	\$	2,982,438
Expenditure: LIT Correctional Facilities	\$	2,385,950
Expenditure: Emergency medical services	\$	357,893
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	23,263,016

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.1200%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0300%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.9500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Huntington
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$1,926,024
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		1.9500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$987,705
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$19,727,557
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		1.9500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$10,116,696
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$21,653,581
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$11,104,401

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$8,192)
Total Adjustments		(\$8,192)

Total CY 2026 Certified Distribution after Adjustments	\$21,645,390
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$1,801,875
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		1.9500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$924,038
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$21,470,630
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$1,723
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		1.9500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$11,011,463
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$23,274,228
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$11,935,502

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$11,213)
Total Adjustments		(\$11,213)

Total CY 2027 Certified Distribution after Adjustments	\$23,263,016
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	7.4733%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.4733%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	7.4733%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Jackson
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	2,591,211
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	27,586,455
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	30,177,666

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(92,369)
Total Adjustments	\$	(92,369)

Total CY 2027 certified distributions after adjustments**	\$	30,085,297
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	14,326,332
Expenditure: Public Safety	\$	2,148,950
Expenditure: Economic Development	\$	3,581,583
Expenditure: LIT Correctional Facilities	\$	2,865,266
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	7,163,166
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	30,085,297

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.1500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.5000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.1000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Jackson
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$2,902,362
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$86
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.1000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$1,382,118</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$25,565,387
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$12,173,994</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$28,467,835
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$13,556,112

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$71,375)</u>
Total Adjustments	(\$71,375)

Total CY 2026 Certified Distribution after Adjustments	\$28,396,461
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,591,211
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$1,233,910</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$27,586,455
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.1000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$13,136,407</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$30,177,666
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$14,370,317

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$92,369)</u>
Total Adjustments	(\$92,369)

Total CY 2027 Certified Distribution after Adjustments	\$30,085,297
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.9473%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.9473%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	5.9473%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Jasper
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	2,699,279
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	29,650,784
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	32,350,063

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(23,937)
Total Adjustments	\$	(23,937)

Total CY 2027 certified distributions after adjustments**	\$	32,326,126
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	13,561,397
Expenditure: Public Safety	\$	4,204,428
Expenditure: Economic Development	\$	2,821,764
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	451,482
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	9,593,997
Special Purpose	\$	1,693,058
Total CY 2027 certified distributions after adjustments**	\$	32,326,126

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.2015%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3725%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0400%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.8500%
IC 6-3.6-7 Special Purpose		0.1500%
Total tax rate		2.8640%

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** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Jasper
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$3,737,095
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.8640%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,304,852
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$29,730,086
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.8640%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$10,380,617
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$33,467,181
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$11,685,468

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$15,747)
Total Adjustments	(\$15,747)

Total CY 2026 Certified Distribution after Adjustments	\$33,451,436
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,699,279
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.8640%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$942,486
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$29,650,784
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.8640%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$10,352,927
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$32,350,063
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$11,295,413

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$23,937)
Total Adjustments	(\$23,937)

Total CY 2027 Certified Distribution after Adjustments	\$32,326,126
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	-3.3640%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.3640%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	-3.3640%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Jay
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,016,030
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	14,227,040
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	15,243,070

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	20,573
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(186,227)
Total Adjustments	\$	(165,654)

Total CY 2027 certified distributions after adjustments**	\$	15,077,417
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	7,538,708
Expenditure: Public Safety	\$	1,507,742
Expenditure: Economic Development	\$	1,507,742
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	904,645
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	3,618,580
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	15,077,417

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.2500%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.1500%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.6000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.5000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Jay
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$619,603
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.4500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$252,899
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$12,247,293
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.4500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,998,895
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$12,866,896
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$5,251,794

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$259,744
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$139,450)
Total Adjustments	\$120,294

Total CY 2026 Certified Distribution after Adjustments	\$12,987,190
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,016,030
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.4500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$414,706
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$14,227,040
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.5000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$5,690,816
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$15,243,070
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$6,105,522

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$20,573
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$186,227)
Total Adjustments	(\$165,654)

Total CY 2027 Certified Distribution after Adjustments	\$15,077,417
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	16.0945%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	17.9361%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-1.8416%
Total Percent Change in Certified Distribution	16.0945%

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Jefferson
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,143,348
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	9,512,007
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	10,655,355

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(371,154)
Total Adjustments	\$	(371,154)

Total CY 2027 certified distributions after adjustments**	\$	10,284,201
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	-
Expenditure: Public Safety	\$	3,794,171
Expenditure: Economic Development	\$	3,494,632
Expenditure: LIT Correctional Facilities	\$	2,995,398
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	10,284,201

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3800%
IC 6-3.6-6-9 Expenditure: Economic Development		0.3500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.3000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.0300%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Jefferson
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,068,694
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	-\$1,872
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	0.9000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$1,185,358</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$9,155,415
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$396
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.0300%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$8,889,137</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$10,222,633
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$10,074,495

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$150,121
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$272,180)
Total Adjustments	(\$122,059)

Total CY 2026 Certified Distribution after Adjustments	\$10,100,574
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,143,348
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.0300%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$1,110,047</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$9,512,007
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.0300%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$9,234,958</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$10,655,355
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$10,345,005

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$371,154)
Total Adjustments	(\$371,154)

Total CY 2027 Certified Distribution after Adjustments	\$10,284,201
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	1.8180%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.3043%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-1.4863%
Total Percent Change in Certified Distribution	1.8180%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Jennings
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,523,250
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	16,791,231
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	18,314,481

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(36,535)
Total Adjustments	\$	(36,535)

Total CY 2027 certified distributions after adjustments**	\$	18,277,946
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	7,311,178
Expenditure: Public Safety	\$	7,311,178
Expenditure: Economic Development	\$	1,827,795
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	1,827,795
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	18,277,946

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		1.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.2500%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.5000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Jennings
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,230,924
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$492,370
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$16,050,465
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$6,420,186
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$17,281,389
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$6,912,556

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$28,087)
Total Adjustments	(\$28,087)

Total CY 2026 Certified Distribution after Adjustments	\$17,253,302
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,523,250
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$609,300
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$16,791,231
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.5000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$6,716,492
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$18,314,481
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$7,325,792

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$36,535)
Total Adjustments	(\$36,535)

Total CY 2027 Certified Distribution after Adjustments	\$18,277,946
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.9388%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.9388%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	5.9388%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Johnson
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	14,928,168
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	90,707,900
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	1,369
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	105,637,437

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(50,528)
Total Adjustments	\$	(50,528)

Total CY 2027 certified distributions after adjustments**	\$	105,586,909
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	75,419,221
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	15,083,844
Expenditure: LIT Correctional Facilities	\$	15,083,844
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	105,586,909

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.4000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Johnson
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$12,965,519
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		1.4000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$9,261,085
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$82,512,829
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		1.4000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$58,937,735
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$95,478,348
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$68,198,820

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$69,000)
Total Adjustments		(\$69,000)

Total CY 2026 Certified Distribution after Adjustments	\$95,409,349
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$14,928,168
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		1.4000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$10,662,977
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$90,707,900
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$1,369
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		1.4000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$64,792,335
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$105,637,437
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$75,455,312

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$50,528)
Total Adjustments		(\$50,528)

Total CY 2027 Certified Distribution after Adjustments	\$105,586,909
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	10.6673%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.6673%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	10.6673%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Knox
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,366,274
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	17,793,102
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	19,159,376

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(14,201)
Total Adjustments	\$	(14,201)

Total CY 2027 certified distributions after adjustments**	\$	19,145,176
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	6,757,121
Expenditure: Public Safety	\$	5,630,934
Expenditure: Economic Development	\$	4,504,747
Expenditure: LIT Correctional Facilities	\$	2,252,374
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	19,145,176

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Knox
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,537,824
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$904,602
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$16,965,501
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$9,979,706
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$18,503,325
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$10,884,309

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$10,096)
Total Adjustments	(\$10,096)

Total CY 2026 Certified Distribution after Adjustments	\$18,493,229
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,366,274
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$803,691
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$17,793,102
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$10,466,531
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$19,159,376
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$11,270,221

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$14,201)
Total Adjustments	(\$14,201)

Total CY 2027 Certified Distribution after Adjustments	\$19,145,176
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	3.5253%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.5253%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	3.5253%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Kosciusko
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	5,700,956
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	27,118,832
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	32,819,788

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(19,821)
Total Adjustments	\$	(19,821)

Total CY 2027 certified distributions after adjustments**	\$	32,799,967
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	22,959,977
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	9,839,990
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	32,799,967

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.7000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.3000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.0000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Kosciusko
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$3,859,183
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.0000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$3,859,183
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$25,740,667
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.0000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$25,740,667
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$29,599,850
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$29,599,850

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$35,126)
Total Adjustments	(\$35,126)

Total CY 2026 Certified Distribution after Adjustments	\$29,564,724
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$5,700,956
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.0000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$5,700,956
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$27,118,832
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.0000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$27,118,832
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$32,819,788
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$32,819,788

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$19,821)
Total Adjustments	(\$19,821)

Total CY 2027 Certified Distribution after Adjustments	\$32,799,967
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	10.9429%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.9429%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	10.9429%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

LaGrange
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,793,887
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	21,332,107
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	23,125,994

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(6,674)
Total Adjustments	\$	(6,674)

Total CY 2027 certified distributions after adjustments**	\$	23,119,319
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	14,011,709
Expenditure: Public Safety	\$	3,502,927
Expenditure: Economic Development	\$	3,502,927
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	2,101,756
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	23,119,319

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.1500%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.6500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

LaGrange
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,986,844
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.6500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,204,148
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$19,173,344
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$782
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.6500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$11,620,682
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$21,160,970
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$12,824,830
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$5,621)
Total Adjustments	(\$5,621)
Total CY 2026 Certified Distribution after Adjustments	\$21,155,350

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,793,887
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.6500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$1,087,204
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$21,332,107
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.6500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$12,928,550
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$23,125,994
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$14,015,754
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$6,674)
Total Adjustments	(\$6,674)
Total CY 2027 Certified Distribution after Adjustments	\$23,119,319

Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	9.2836%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.2836%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	9.2836%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Lake
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	38,155,412
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	233,290,851
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	4,466
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	271,450,729

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(703,652)
Total Adjustments	\$	(703,652)

Total CY 2027 certified distributions after adjustments**	\$	270,747,077
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	-
Expenditure: Public Safety	\$	45,124,513
Expenditure: Economic Development	\$	45,124,513
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	180,498,051
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	270,747,077

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		1.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.5000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Lake
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$36,815,889
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$217
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$24,544,071
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$220,007,527
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$3,393
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.5000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$146,673,947
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$256,827,026
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$171,218,017

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$588,589)
Total Adjustments	(\$588,589)

Total CY 2026 Certified Distribution after Adjustments	\$256,238,436
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$38,155,412
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.5000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$25,436,941
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$233,290,851
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$4,466
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.5000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$155,530,211
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$271,450,729
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$180,967,153

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$703,652)
Total Adjustments	(\$703,652)

Total CY 2027 Certified Distribution after Adjustments	\$270,747,077
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	5.6622%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.6622%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	5.6622%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

LaPorte
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	6,044,086
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	45,654,493
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	770
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	51,699,349

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(22,783)
Total Adjustments	\$	(22,783)

Total CY 2027 certified distributions after adjustments**	\$	51,676,565
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	17,819,505
Expenditure: Public Safety	\$	17,819,505
Expenditure: Economic Development	\$	16,037,555
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	51,676,565

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.5000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.4500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.4500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

LaPorte
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$5,663,088
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.4500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$3,905,578
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$43,541,578
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$269
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.4500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$30,028,860
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$49,204,935
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$33,934,438

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$19,361)
Total Adjustments	(\$19,361)

Total CY 2026 Certified Distribution after Adjustments	\$49,185,574
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$6,044,086
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.4500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$4,168,335
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$45,654,493
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$770
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.4500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$31,486,388
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$51,699,349
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$35,654,723

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$22,783)
Total Adjustments	(\$22,783)

Total CY 2027 Certified Distribution after Adjustments	\$51,676,565
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	5.0645%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.0645%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	5.0645%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Lawrence
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	2,080,552
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	22,399,306
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	24,479,858

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(26,251)
Total Adjustments	\$	(26,251)

Total CY 2027 certified distributions after adjustments**	\$	24,453,607
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	13,973,490
Expenditure: Public Safety	\$	3,493,372
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	6,986,745
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	24,453,607

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.5000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Lawrence
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,860,392
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$1,063,081</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$21,231,419
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$79
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$12,132,285</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$23,091,890
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$13,195,366

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$20,072)</u>
Total Adjustments	(\$20,072)

Total CY 2026 Certified Distribution after Adjustments	\$23,071,818
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,080,552
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$1,188,887</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$22,399,306
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$12,799,603</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$24,479,858
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$13,988,490

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$26,251)</u>
Total Adjustments	(\$26,251)

Total CY 2027 Certified Distribution after Adjustments	\$24,453,607
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	5.9891%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.9891%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	5.9891%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Madison
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	11,870,444
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	75,328,187
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	2,371
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	87,201,002

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(35,543)
Total Adjustments	\$	(35,543)

Total CY 2027 certified distributions after adjustments**	\$	87,165,459
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	38,740,204
Expenditure: Public Safety	\$	21,307,112
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	7,748,041
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	19,370,102
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	87,165,459

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.5000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.2500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Madison
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$10,439,145
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$989
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.2500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$4,640,060
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$71,220,056
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.2500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$31,653,358
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$81,660,190
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$36,293,418

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$25,287)
Total Adjustments	(\$25,287)

Total CY 2026 Certified Distribution after Adjustments	\$81,634,904
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$11,870,444
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$2,371
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.2500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$5,276,807
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$75,328,187
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.2500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$33,479,194
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$87,201,002
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$38,756,001

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$35,543)
Total Adjustments	(\$35,543)

Total CY 2027 Certified Distribution after Adjustments	\$87,165,459
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	6.7747%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.7747%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	6.7747%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Marion
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	124,306,834
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	580,541,754
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	980,459
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	705,829,047

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(475,511)
Total Adjustments	\$	(475,511)

Total CY 2027 certified distributions after adjustments**	\$	705,353,536
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	427,296,420
Expenditure: Public Safety	\$	189,901,771
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	87,174,886
Team Member and Race Team Member	\$	980,459
Total CY 2027 certified distributions after adjustments**	\$	705,353,536

Total tax rate	Expenditure: Certified Shares	
IC 6-3.6-6-10	Expenditure: Certified Shares	1.2254%
IC 6-3.6-6-8	Expenditure: Public Safety	0.5446%
IC 6-3.6-6-9	Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-6-2.8	Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9	Expenditure: Judicial System	0.0000%
IC 6-3.6-5	Property Tax Relief	0.0000%
IC 6-3.6-7	Special Purpose	0.2500%
Total tax rate		2.0200%

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** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Marion
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$114,568,629
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$934,974
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.0200%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$57,180,001
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$543,167,366
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$112,470
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.0200%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$268,950,414
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$658,783,439
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$326,130,415
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$369,853)
Total Adjustments	(\$369,853)
Total CY 2026 Certified Distribution after Adjustments	\$658,413,586

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$124,306,834
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$915,206
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.0200%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$61,991,109
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$580,541,754
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$65,253
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.0200%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$287,429,211
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$705,829,047
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$349,420,320
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$475,511)
Total Adjustments	(\$475,511)
Total CY 2027 Certified Distribution after Adjustments	\$705,353,536

Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	7.1292%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.1292%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	7.1292%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Marshall
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	5,637,337
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	17,792,393
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	414
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	23,430,144

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(5,636)
Total Adjustments	\$	(5,636)

Total CY 2027 certified distributions after adjustments**	\$	23,424,509
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	18,739,607
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	4,684,902
Total CY 2027 certified distributions after adjustments**	\$	23,424,509

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.2500%
Total tax rate		1.2500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Marshall
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$3,373,184
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$6
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.2500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$2,698,552
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$16,837,661
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$13,470,129
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$20,210,851
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$16,168,681
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$4,578)
Total Adjustments	(\$4,578)
Total CY 2026 Certified Distribution after Adjustments	\$20,206,273

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$5,637,337
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$4,509,870
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$17,792,393
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$414
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.2500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$14,234,246
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$23,430,144
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$18,744,115
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$5,636)
Total Adjustments	(\$5,636)
Total CY 2027 Certified Distribution after Adjustments	\$23,424,509

Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	15.9269%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	15.9269%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	15.9269%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Martin
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	467,121
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	7,122,037
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	7,589,158

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(3,520)
Total Adjustments	\$	(3,520)

Total CY 2027 certified distributions after adjustments**	\$	7,585,638
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	2,427,404
Expenditure: Public Safety	\$	758,564
Expenditure: Economic Development	\$	3,034,255
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	606,851
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	758,564
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	7,585,638

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.8000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		1.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.2500%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.5000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Martin
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$389,325
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		2.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$155,730
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$6,869,249
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.5000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$2,747,700
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$7,258,574
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$2,903,430

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$2,475)
Total Adjustments		(\$2,475)

Total CY 2026 Certified Distribution after Adjustments	\$7,256,100
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$467,121
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.5000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$186,848
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$7,122,037
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		2.5000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$2,848,815
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$7,589,158
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$3,035,663

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$3,520)
Total Adjustments		(\$3,520)

Total CY 2027 Certified Distribution after Adjustments	\$7,585,638
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	4.5415%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.5415%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	4.5415%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Miami
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,792,555
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	19,574,093
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	21,366,648

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(4,115)
Total Adjustments	\$	(4,115)

Total CY 2027 certified distributions after adjustments**	\$	21,362,532
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	4,962,163
Expenditure: Public Safety	\$	3,195,969
Expenditure: Economic Development	\$	7,989,924
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	3,111,865
Special Purpose	\$	2,102,611
Total CY 2027 certified distributions after adjustments**	\$	21,362,532

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.5900%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3800%
IC 6-3.6-6-9 Expenditure: Economic Development		0.9500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.3700%
IC 6-3.6-7 Special Purpose		0.2500%
Total tax rate		2.5400%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Miami
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,546,070
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.5400%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$608,689
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$19,115,392
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5400%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$7,525,745
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$20,661,462
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$8,134,434

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$3,174)
Total Adjustments	(\$3,174)

Total CY 2026 Certified Distribution after Adjustments	\$20,658,288
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,792,555
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5400%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$705,730
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$19,574,093
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.5400%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$7,706,336
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$21,366,648
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$8,412,066

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$4,115)
Total Adjustments	(\$4,115)

Total CY 2027 Certified Distribution after Adjustments	\$21,362,532
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	3.4090%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.4090%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	3.4090%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Monroe
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 15,482,910
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 88,788,800
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 104,271,710

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ 798,173
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (69,787)
Total Adjustments	\$ 728,386

Total CY 2027 certified distributions after adjustments**	\$ 105,000,095
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 46,523,874
Expenditure: Public Safety	\$ 12,266,366
Expenditure: Economic Development	\$ 33,855,171
Expenditure: LIT Correctional Facilities	\$ 8,341,129
Expenditure: Emergency medical services	\$ -
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 2,541,591
Special Purpose	\$ 1,471,964
Total CY 2027 certified distributions after adjustments**	\$ 105,000,095

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.9482%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.6900%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.1700%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0518%
IC 6-3.6-7 Special Purpose	0.0300%
Total tax rate	2.1400%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Monroe
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$14,933,183
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		2.0350%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$7,338,173
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$79,874,174
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$683
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.0350%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$39,250,544
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$94,808,040
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$46,588,717

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$4,889,022
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$54,139)
Total Adjustments		\$4,834,883

Total CY 2026 Certified Distribution after Adjustments	\$99,642,921
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$15,482,910
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.0350%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$7,608,310
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$88,788,800
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		2.1400%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$41,490,093
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$104,271,710
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$49,098,403

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$798,173
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$69,787)
Total Adjustments		\$728,386

Total CY 2027 Certified Distribution after Adjustments	\$105,000,095
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.3764%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.4819%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-4.1055%
Total Percent Change in Certified Distribution	5.3764%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Montgomery
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*

Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	2,309,962
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	30,180,816
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	32,490,778

Adjustments allowed under IC 6-3.6-9

IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(5,236)
Total Adjustments		\$	(5,236)

Total CY 2027 certified distributions after adjustments**

\$ 32,485,542

Breakdown of CY 2027 certified distributions after adjustments

Expenditure: Certified Shares	\$	12,258,695
Expenditure: Public Safety	\$	11,645,760
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	8,581,087
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	32,485,542

CY 2027 tax rates

IC 6-3.6-6-10	Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8	Expenditure: Public Safety	0.9500%
IC 6-3.6-6-9	Expenditure: Economic Development	0.0000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-6-2.8	Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9	Expenditure: Judicial System	0.0000%
IC 6-3.6-5	Property Tax Relief	0.7000%
IC 6-3.6-7	Special Purpose	0.0000%
Total tax rate		2.6500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Montgomery
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,753,702
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.6500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$661,774
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$27,714,905
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.6500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$10,458,455
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$29,468,607
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$11,120,229

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$3,988)
Total Adjustments	(\$3,988)

Total CY 2026 Certified Distribution after Adjustments	\$29,464,619
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,309,962
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.6500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$871,684
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$30,180,816
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.6500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$11,388,987
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$32,490,778
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$12,260,671

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$5,236)
Total Adjustments	(\$5,236)

Total CY 2027 Certified Distribution after Adjustments	\$32,485,542
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	10.2527%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.2527%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	10.2527%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Morgan
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 7,625,638
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 65,136,817
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 72,762,455

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (28,915)
Total Adjustments	\$ (28,915)

Total CY 2027 certified distributions after adjustments**	\$ 72,733,540
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 28,104,026
Expenditure: Public Safety	\$ 9,278,874
Expenditure: Economic Development	\$ 5,348,054
Expenditure: LIT Correctional Facilities	\$ 3,208,833
Expenditure: Emergency medical services	\$ -
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 26,793,753
Special Purpose	\$ -
Total CY 2027 certified distributions after adjustments**	\$ 72,733,540

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0510%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3470%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.1200%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	1.0020%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.7200%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Morgan
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$6,990,150
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.7200%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$2,569,908
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$61,638,399
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.7200%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$22,661,176
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$68,628,549
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$25,231,084

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$25,114)
Total Adjustments	(\$25,114)

Total CY 2026 Certified Distribution after Adjustments	\$68,603,434
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$7,625,638
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.7200%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$2,803,543
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$65,136,817
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.7200%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$23,947,359
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$72,762,455
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$26,750,903

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$28,915)
Total Adjustments	(\$28,915)

Total CY 2027 Certified Distribution after Adjustments	\$72,733,540
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	6.0203%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.0203%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	6.0203%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Newton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	402,040
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	4,169,070
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	585
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	4,571,695

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(2,318)
Total Adjustments	\$	(2,318)

Total CY 2027 certified distributions after adjustments**	\$	4,569,377
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	4,569,377
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	4,569,377

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.0000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Newton
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$313,118
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.0000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$313,118
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$4,149,661
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.0000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,149,661
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$4,462,779
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$4,462,779

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$1,785)
Total Adjustments	(\$1,785)

Total CY 2026 Certified Distribution after Adjustments	\$4,460,994
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$402,040
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.0000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$402,040
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$4,169,070
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$585
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.0000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$4,169,655
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$4,571,695
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$4,571,695

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$2,318)
Total Adjustments	(\$2,318)

Total CY 2027 Certified Distribution after Adjustments	\$4,569,377
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	2.4296%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.4296%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	2.4296%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Noble
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	2,496,369
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	24,171,513
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	26,667,882

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(17,062)
Total Adjustments	\$	(17,062)

Total CY 2027 certified distributions after adjustments**	\$	26,650,820
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	15,229,040
Expenditure: Public Safety	\$	3,807,260
Expenditure: Economic Development	\$	3,807,260
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	3,807,260
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	26,650,820

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.2500%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Noble
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,676,891
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$958,223</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$22,295,666
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$12,740,381</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$23,972,557
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$13,698,604

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$12,837)</u>
Total Adjustments	(\$12,837)

Total CY 2026 Certified Distribution after Adjustments	\$23,959,720
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,496,369
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$1,426,497</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$24,171,513
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$13,812,293</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$26,667,882
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$15,238,790

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$17,062)</u>
Total Adjustments	(\$17,062)

Total CY 2027 Certified Distribution after Adjustments	\$26,650,820
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	11.2318%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	11.2318%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	11.2318%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Ohio
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	317,057
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	3,830,085
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	4,147,142

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(396,566)
Total Adjustments	\$	(396,566)

Total CY 2027 certified distributions after adjustments**	\$	3,750,576
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	1,875,288
Expenditure: Public Safety	\$	1,500,230
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	375,058
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	3,750,576

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.8000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.0000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Ohio
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$237,888
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$158,592
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$3,359,650
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.0000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$1,679,825
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$3,597,538
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$1,838,417

Adjustments allowed under IC 6-3.6-9

IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$73,954
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$296,857)
Total Adjustments		(\$222,903)

Total CY 2026 Certified Distribution after Adjustments	\$3,374,634
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$317,057
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.0000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$158,529
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$3,830,085
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.0000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$1,915,043
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$4,147,142
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$2,073,571

Adjustments allowed under IC 6-3.6-9

IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$396,566)
Total Adjustments		(\$396,566)

Total CY 2027 Certified Distribution after Adjustments	\$3,750,576
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	11.1402%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	13.3317%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-2.1915%
Total Percent Change in Certified Distribution	11.1402%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Orange
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,269,571
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	7,803,039
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	9,072,610

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(92,539)
Total Adjustments	\$	(92,539)

Total CY 2027 certified distributions after adjustments**	\$	8,980,071
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	5,131,469
Expenditure: Public Safety	\$	2,565,735
Expenditure: Economic Development	\$	1,282,867
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	8,980,071

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Orange
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$915,170
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$522,954
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$7,356,494
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,203,711
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$8,271,664
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$4,726,665

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$72,922)
Total Adjustments	(\$72,922)

Total CY 2026 Certified Distribution after Adjustments	\$8,198,743
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,269,571
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$725,469
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$7,803,039
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$4,458,879
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$9,072,610
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$5,184,349

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$92,539)
Total Adjustments	(\$92,539)

Total CY 2027 Certified Distribution after Adjustments	\$8,980,071
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	9.5299%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.5299%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	9.5299%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Owen
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*

Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,097,735
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	13,301,217
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	14,398,952

Adjustments allowed under IC 6-3.6-9

IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(8,962)
Total Adjustments		\$	(8,962)

Total CY 2027 certified distributions after adjustments**

\$ 14,389,990

Breakdown of CY 2027 certified distributions after adjustments

Expenditure: Certified Shares	\$	5,755,996
Expenditure: Public Safety	\$	5,755,996
Expenditure: Economic Development	\$	1,726,799
Expenditure: LIT Correctional Facilities	\$	1,151,199
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	14,389,990

CY 2027 tax rates

IC 6-3.6-6-10	Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8	Expenditure: Public Safety	1.0000%
IC 6-3.6-6-9	Expenditure: Economic Development	0.3000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-6-2.8	Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9	Expenditure: Judicial System	0.0000%
IC 6-3.6-5	Property Tax Relief	0.0000%
IC 6-3.6-7	Special Purpose	0.0000%
Total tax rate		2.5000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Owen
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,201,515
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$480,606
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$12,495,985
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,998,394
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$13,697,500
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$5,479,000

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$6,485)
Total Adjustments	(\$6,485)

Total CY 2026 Certified Distribution after Adjustments	\$13,691,015
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,097,735
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.5000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$439,094
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$13,301,217
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.5000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$5,320,487
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$14,398,952
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$5,759,581

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$8,962)
Total Adjustments	(\$8,962)

Total CY 2027 Certified Distribution after Adjustments	\$14,389,990
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	5.1054%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.1054%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	5.1054%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Parke
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	878,360
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	10,426,328
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	11,304,688

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(5,441)
Total Adjustments	\$	(5,441)

Total CY 2027 certified distributions after adjustments**	\$	11,299,247
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	5,841,497
Expenditure: Public Safety	\$	1,065,967
Expenditure: Economic Development	\$	1,833,463
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	852,773
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	1,705,547
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	11,299,247

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.3700%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.4300%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.4000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.6500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Parke
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$768,321
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.6500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$289,932
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$10,458,704
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.6500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$3,946,681
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$11,227,025
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$4,236,613

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$3,854)
Total Adjustments	(\$3,854)

Total CY 2026 Certified Distribution after Adjustments	\$11,223,172
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$878,360
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.6500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$331,457
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$10,426,328
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.6500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$3,934,463
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$11,304,688
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$4,265,920

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$5,441)
Total Adjustments	(\$5,441)

Total CY 2027 Certified Distribution after Adjustments	\$11,299,247
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	0.6778%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.6778%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	0.6778%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Perry
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 499,278
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 7,233,754
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 7,733,032

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (158,782)
Total Adjustments	\$ (158,782)

Total CY 2027 certified distributions after adjustments**	\$ 7,574,249
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 2,856,574
Expenditure: Public Safety	\$ 1,742,077
Expenditure: Economic Development	\$ 2,975,598
Expenditure: LIT Correctional Facilities	\$ -
Expenditure: Emergency medical services	\$ -
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2027 certified distributions after adjustments**	\$ 7,574,249

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5280%
IC 6-3.6-6-8 Expenditure: Public Safety	0.3220%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	1.4000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Perry
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$499,052
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.4000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$356,466
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$6,695,833
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.4000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,782,738
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$7,194,885
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$5,139,204

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$126,646)
Total Adjustments	(\$126,646)

Total CY 2026 Certified Distribution after Adjustments	\$7,068,239
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$499,278
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.4000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$356,627
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$7,233,754
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.4000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$5,166,967
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$7,733,032
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$5,523,594

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$158,782)
Total Adjustments	(\$158,782)

Total CY 2027 Certified Distribution after Adjustments	\$7,574,249
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	7.1589%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.1589%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	7.1589%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Pike
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	374,862
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	4,407,364
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	4,782,226

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(3,383)
Total Adjustments	\$	(3,383)

Total CY 2027 certified distributions after adjustments**	\$	4,778,843
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	-
Expenditure: Public Safety	\$	2,190,303
Expenditure: Economic Development	\$	2,588,540
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	4,778,843

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.6500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.2000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Pike
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$178,895
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	0.7500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$238,527
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$4,101,051
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$3,417,543
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$4,279,946
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$3,656,069

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$107,180
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$2,985)
Total Adjustments	\$104,196

Total CY 2026 Certified Distribution after Adjustments	\$4,384,141
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$374,862
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$312,385
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$4,407,364
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.2000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$3,672,803
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$4,782,226
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$3,985,188

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$3,383)
Total Adjustments	(\$3,383)

Total CY 2027 Certified Distribution after Adjustments	\$4,778,843
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	9.0029%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	11.4477%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-2.4447%
Total Percent Change in Certified Distribution	9.0029%

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Porter
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	6,834,346
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	34,538,032
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	811
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	41,373,189

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(45,725)
Total Adjustments	\$	(45,725)

Total CY 2027 certified distributions after adjustments**	\$	41,327,464
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	-
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	41,327,464
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	41,327,464

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		0.5000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Porter
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$5,764,549
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	0.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$11,529,098</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$32,362,061
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$31
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	0.5000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$64,724,184</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$38,126,641
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$76,253,282
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$40,339)
Total Adjustments	(\$40,339)
Total CY 2026 Certified Distribution after Adjustments	\$38,086,302

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$6,834,346
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$448
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	0.5000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$13,669,588</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$34,538,032
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$363
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	0.5000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$69,076,790</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$41,373,189
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$82,746,378
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$45,725)
Total Adjustments	(\$45,725)
Total CY 2027 Certified Distribution after Adjustments	\$41,327,464

Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	8.5100%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.5100%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	8.5100%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Posey
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,735,304
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	13,699,546
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	152
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	15,435,002

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(38,661)
Total Adjustments	\$	(38,661)

Total CY 2027 certified distributions after adjustments**	\$	15,396,341
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	4,714,466
Expenditure: Public Safety	\$	3,716,358
Expenditure: Economic Development	\$	5,309,083
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	1,061,817
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	594,617
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	15,396,341

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.4440%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.1000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0560%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.4500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Posey
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,325,093
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.2500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,060,074
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$12,803,864
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.4500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$8,830,251
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$14,128,957
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$9,890,325

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$211,796
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$27,151)
Total Adjustments	\$184,645

Total CY 2026 Certified Distribution after Adjustments	\$14,313,602
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,735,304
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.4500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$1,196,761
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$13,699,546
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$152
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.4500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$9,448,068
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$15,435,002
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$10,644,829

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$38,661)
Total Adjustments	(\$38,661)

Total CY 2027 Certified Distribution after Adjustments	\$15,396,341
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	7.5644%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.0441%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-1.4797%
Total Percent Change in Certified Distribution	7.5644%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Pulaski
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	732,964
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	9,375,013
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	10,107,977

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(1,671)
Total Adjustments	\$	(1,671)

Total CY 2027 certified distributions after adjustments**	\$	10,106,306
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	4,964,501
Expenditure: Public Safety	\$	1,861,688
Expenditure: Economic Development	\$	2,038,992
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	1,241,125
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	10,106,306

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.4000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5250%
IC 6-3.6-6-9 Expenditure: Economic Development		0.5750%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.3500%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.8500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Pulaski
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$850,884
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		2.8500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$298,556
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$9,094,570
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.8500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$3,191,077
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$9,945,454
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$3,489,633

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$1,569)
Total Adjustments		(\$1,569)

Total CY 2026 Certified Distribution after Adjustments	\$9,943,884
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$732,964
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.8500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$257,180
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$9,375,013
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		2.8500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$3,289,478
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$10,107,977
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$3,546,659

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$1,671)
Total Adjustments		(\$1,671)

Total CY 2027 Certified Distribution after Adjustments	\$10,106,306
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	1.6334%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.6334%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	1.6334%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Putnam
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 2,849,784
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 24,004,150
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 26,853,934

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (6,759)
Total Adjustments	\$ (6,759)

Total CY 2027 certified distributions after adjustments**	\$ 26,847,175
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 11,672,685
Expenditure: Public Safety	\$ 4,669,074
Expenditure: Economic Development	\$ 2,918,171
Expenditure: LIT Correctional Facilities	\$ 2,334,537
Expenditure: Emergency medical services	\$ 2,334,537
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 2,918,171
Special Purpose	\$ -
Total CY 2027 certified distributions after adjustments**	\$ 26,847,175

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.4000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.3000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Putnam
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,698,268
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.1000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$808,699
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$22,632,726
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.3000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$9,840,316
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$24,330,994
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$10,649,015

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$161,693
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$5,124)
Total Adjustments	\$156,570

Total CY 2026 Certified Distribution after Adjustments	\$24,487,564
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,849,784
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.3000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$1,239,037
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$24,004,150
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.3000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$10,436,587
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$26,853,934
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$11,675,623

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$6,759)
Total Adjustments	(\$6,759)

Total CY 2027 Certified Distribution after Adjustments	\$26,847,175
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	9.6360%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.2963%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-0.6603%
Total Percent Change in Certified Distribution	9.6360%

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Randolph
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,720,693
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	17,058,151
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	18,778,844

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(267,486)
Total Adjustments	\$	(267,486)

Total CY 2027 certified distributions after adjustments**	\$	18,511,357
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	10,798,292
Expenditure: Public Safety	\$	1,542,613
Expenditure: Economic Development	\$	1,542,613
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	3,085,226
Special Purpose	\$	1,542,613
Total CY 2027 certified distributions after adjustments**	\$	18,511,357

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.7500%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.5000%
IC 6-3.6-7 Special Purpose		0.2500%
Total tax rate		3.0000%

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** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Randolph
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,949,305
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	3.0000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$649,768
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$16,557,694
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$476
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	3.0000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$5,519,390
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$18,507,475
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$6,169,158

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$206,804)
Total Adjustments	(\$206,804)

Total CY 2026 Certified Distribution after Adjustments	\$18,300,672
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,720,693
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	3.0000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$573,564
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$17,058,151
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	3.0000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$5,686,050
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$18,778,844
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$6,259,615

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$267,486)
Total Adjustments	(\$267,486)

Total CY 2027 Certified Distribution after Adjustments	\$18,511,357
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	1.1512%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.1512%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	1.1512%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Ripley
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 2,381,267
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 21,147,969
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 23,529,236

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (826,271)
Total Adjustments	\$ (826,271)

Total CY 2027 certified distributions after adjustments**	\$ 22,702,965
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 9,539,061
Expenditure: Public Safety	\$ 5,723,437
Expenditure: Economic Development	\$ 2,384,765
Expenditure: LIT Correctional Facilities	\$ 1,907,812
Expenditure: Emergency medical services	\$ 1,907,812
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 1,240,078
Special Purpose	\$ -
Total CY 2027 certified distributions after adjustments**	\$ 22,702,965

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.6000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.1300%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.3800%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Ripley
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,167,579
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.3800%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$846,072
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$19,682,625
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.3800%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$8,270,011
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$20,850,204
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$9,116,082
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$821,998
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$609,419)
Total Adjustments	\$212,579
Total CY 2026 Certified Distribution after Adjustments	\$21,062,783

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,381,267
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.3800%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$1,000,532
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$21,147,969
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.3800%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$8,885,701
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$23,529,236
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$9,886,234
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$826,271)
Total Adjustments	(\$826,271)
Total CY 2027 Certified Distribution after Adjustments	\$22,702,965

Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	7.7871%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	11.6897%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-3.9026%
Total Percent Change in Certified Distribution	7.7871%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Rush
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	971,596
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	10,581,817
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	11,553,413

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	23,113
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(8,545)
Total Adjustments	\$	14,568

Total CY 2027 certified distributions after adjustments**	\$	11,567,981
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	5,380,456
Expenditure: Public Safety	\$	1,129,896
Expenditure: Economic Development	\$	1,345,114
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	484,241
Special Purpose	\$	3,228,274
Total CY 2027 certified distributions after adjustments**	\$	11,567,981

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2100%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0900%
IC 6-3.6-7 Special Purpose		0.6000%
Total tax rate		2.1500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Rush
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$818,552
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.1000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$389,787
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$9,863,990
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,697,138
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$10,682,542
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$5,086,925

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$254,211
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$5,676)
Total Adjustments	\$248,536

Total CY 2026 Certified Distribution after Adjustments	\$10,931,078
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$971,596
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$462,665
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$10,581,817
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.1500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$4,921,775
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$11,553,413
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$5,384,440

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$23,113
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$8,545)
Total Adjustments	\$14,568

Total CY 2027 Certified Distribution after Adjustments	\$11,567,981
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.8265%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.9407%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-2.1141%
Total Percent Change in Certified Distribution	5.8265%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Scott
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,151,236
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	12,297,910
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	13,449,146

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(459,577)
Total Adjustments	\$	(459,577)

Total CY 2027 certified distributions after adjustments**	\$	12,989,569
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	6,013,690
Expenditure: Public Safety	\$	4,510,267
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	962,190
Special Purpose	\$	1,503,422
Total CY 2027 certified distributions after adjustments**	\$	12,989,569

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.7500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.1600%
IC 6-3.6-7 Special Purpose		0.2500%
Total tax rate		2.1600%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Scott
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$949,691
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.1600%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$439,672
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$11,373,855
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1600%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$5,265,674
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$12,323,546
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$5,705,345

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$348,708)
Total Adjustments	(\$348,708)

Total CY 2026 Certified Distribution after Adjustments	\$11,974,838
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,151,236
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1600%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$532,980
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$12,297,910
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.1600%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$5,693,477
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$13,449,146
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$6,226,456

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$459,577)
Total Adjustments	(\$459,577)

Total CY 2027 Certified Distribution after Adjustments	\$12,989,569
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	8.4739%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.4739%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	8.4739%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Shelby
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	2,696,093
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	22,612,853
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	884
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	25,309,830

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	1,580,662
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(19,231)
Total Adjustments	\$	1,561,431

Total CY 2027 certified distributions after adjustments**	\$	26,871,261
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	15,806,624
Expenditure: Public Safety	\$	6,322,650
Expenditure: Economic Development	\$	3,951,656
Expenditure: LIT Correctional Facilities	\$	790,331
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	26,871,261

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.4000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0500%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Shelby
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$2,350,543
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$500
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.6000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,469,402
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$20,952,568
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.6000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$13,095,355
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$23,303,611
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$14,564,757

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,455,602
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$13,980)
Total Adjustments	\$1,441,622

Total CY 2026 Certified Distribution after Adjustments	\$24,745,233
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,696,093
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.6000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$1,685,058
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$22,612,853
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$884
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.6000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$14,133,586
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$25,309,830
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$15,818,644

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,580,662
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$19,231)
Total Adjustments	\$1,561,431

Total CY 2027 Certified Distribution after Adjustments	\$26,871,261
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	8.5917%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.0863%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.5054%
Total Percent Change in Certified Distribution	8.5917%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Spencer
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	481,898
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	5,269,840
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	5,751,738

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(189,063)
Total Adjustments	\$	(189,063)

Total CY 2027 certified distributions after adjustments**	\$	5,562,675
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	1,815,518
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	3,476,672
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	270,485
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	5,562,675

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.2611%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0389%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		0.8000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Spencer
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$400,213
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	0.8000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$500,266
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$4,976,094
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	0.8000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$6,220,118
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$5,376,307
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$6,720,384

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$146,663)
Total Adjustments	(\$146,663)

Total CY 2026 Certified Distribution after Adjustments	\$5,229,643
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$481,898
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	0.8000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$602,373
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$5,269,840
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	0.8000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$6,587,300
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$5,751,738
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$7,189,673

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$189,063)
Total Adjustments	(\$189,063)

Total CY 2027 Certified Distribution after Adjustments	\$5,562,675
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	6.3682%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.3681%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	6.3681%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

St. Joseph
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	28,132,922
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	151,725,587
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	2,539
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	179,861,048

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(104,297)
Total Adjustments	\$	(104,297)

Total CY 2027 certified distributions after adjustments**	\$	179,756,750
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	36,937,444
Expenditure: Public Safety	\$	40,060,076
Expenditure: Economic Development	\$	41,087,257
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	61,671,973
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	179,756,750

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.3596%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3900%
IC 6-3.6-6-9 Expenditure: Economic Development		0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.6004%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

St. Joseph
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$25,035,391
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	<u>\$14,305,938</u>
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$142,020,251
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$1,534
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	<u>\$81,155,306</u>
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$167,057,176
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$95,461,243

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$109,139)</u>
Total Adjustments	(\$109,139)

Total CY 2026 Certified Distribution after Adjustments	\$166,948,038
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$28,132,922
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	<u>\$16,075,955</u>
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$151,725,587
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$2,539
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	<u>\$86,701,786</u>
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$179,861,048
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$102,777,742

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	<u>(\$104,297)</u>
Total Adjustments	(\$104,297)

Total CY 2027 Certified Distribution after Adjustments	\$179,756,750
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	7.6723%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.6723%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	7.6723%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Starke
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	706,097
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	9,909,329
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	10,615,426

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(4,289)
Total Adjustments	\$	(4,289)

Total CY 2027 certified distributions after adjustments**	\$	10,611,138
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	3,102,672
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	3,102,672
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	372,321
Special Purpose	\$	4,033,473
Total CY 2027 certified distributions after adjustments**	\$	10,611,138

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.5000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0600%
IC 6-3.6-7 Special Purpose		0.6500%
Total tax rate		1.7100%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Starke
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$509,031
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7100%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$297,679
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$9,113,937
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7100%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$5,329,788
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$9,622,968
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$5,627,467
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$2,466)
Total Adjustments	(\$2,466)
Total CY 2026 Certified Distribution after Adjustments	\$9,620,501

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$706,097
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7100%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$412,922
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$9,909,329
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7100%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$5,794,929
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$10,615,426
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$6,207,851
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$4,289)
Total Adjustments	(\$4,289)
Total CY 2027 Certified Distribution after Adjustments	\$10,611,138

Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	10.2971%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.2971%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	10.2971%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Steuben
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	4,446,059
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	23,200,120
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	27,646,179

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(117,871)
Total Adjustments	\$	(117,871)

Total CY 2027 certified distributions after adjustments**	\$	27,528,308
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	13,833,321
Expenditure: Public Safety	\$	4,841,662
Expenditure: Economic Development	\$	3,458,330
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	1,383,332
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	4,011,663
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	27,528,308

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.1000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.2900%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.9900%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Steuben
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$3,395,983
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7900%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,897,197
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$21,647,554
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$130
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.9900%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$10,878,233
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$25,043,667
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$12,775,430
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$378,464
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$92,848)
Total Adjustments	\$285,616
Total CY 2026 Certified Distribution after Adjustments	\$25,329,283

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$4,446,059
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.9900%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$2,234,201
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$23,200,120
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.9900%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$11,658,352
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$27,646,179
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$13,892,552
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$117,871)
Total Adjustments	(\$117,871)
Total CY 2027 Certified Distribution after Adjustments	\$27,528,308

Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	8.6817%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.1759%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-1.4942%
Total Percent Change in Certified Distribution	8.6817%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Sullivan
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	555,898
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	8,560,536
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	1,846
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	9,118,280

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(11,381)
Total Adjustments	\$	(11,381)

Total CY 2027 certified distributions after adjustments**	\$	9,106,899
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	-
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	8,035,499
Expenditure: LIT Correctional Facilities	\$	1,071,400
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	9,106,899

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		1.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.7000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Sullivan
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$510,613
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.7000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$300,361
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$8,245,779
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,850,458
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$8,756,392
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$5,150,819

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$7,526)
Total Adjustments	(\$7,526)

Total CY 2026 Certified Distribution after Adjustments	\$8,748,866
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$555,898
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.7000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$326,999
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$8,560,536
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$1,846
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.7000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$5,036,695
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$9,118,280
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$5,363,694

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$11,381)
Total Adjustments	(\$11,381)

Total CY 2027 Certified Distribution after Adjustments	\$9,106,899
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	4.0923%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.0923%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	4.0923%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Switzerland
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	366,461
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	3,500,037
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	3,866,498

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	53,185
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(544,915)
Total Adjustments	\$	(491,730)

Total CY 2027 certified distributions after adjustments**	\$	3,154,581
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	2,175,573
Expenditure: Public Safety	\$	543,893
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	435,115
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	3,154,581

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.4500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Switzerland
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$311,022
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.2500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$248,818
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$2,760,853
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$2,208,682
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$3,071,875
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$2,457,500

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$427,779
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$398,258)
Total Adjustments	\$29,521

Total CY 2026 Certified Distribution after Adjustments	\$3,101,396
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$366,461
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$293,169
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$3,500,037
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.4500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$2,413,819
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$3,866,498
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$2,706,987

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	-\$220,187
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$53,185
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$544,915)
Total Adjustments	(\$711,917)

Total CY 2027 Certified Distribution after Adjustments	\$3,154,581
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	1.7149%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	20.8927%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-12.0782%
Total Percent Change in Certified Distribution	8.8145%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Tippecanoe
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	10,312,103
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	75,200,583
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	985
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	85,513,671

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(39,142)
Total Adjustments	\$	(39,142)

Total CY 2027 certified distributions after adjustments**	\$	85,474,529
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	37,321,652
Expenditure: Public Safety	\$	12,019,856
Expenditure: Economic Development	\$	26,710,790
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	9,422,231
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	85,474,529

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.5589%
IC 6-3.6-6-8 Expenditure: Public Safety		0.1800%
IC 6-3.6-6-9 Expenditure: Economic Development		0.4000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.1411%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.2800%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Tippecanoe
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$9,430,673
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$82
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.2800%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$7,367,777
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$70,885,845
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$3
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2800%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$55,379,569
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$80,316,603
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$62,747,346

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$55,080)
Total Adjustments	(\$55,080)

Total CY 2026 Certified Distribution after Adjustments	\$80,261,524
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$10,312,103
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2800%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$8,056,330
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$75,200,583
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$985
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.2800%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$58,751,225
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$85,513,671
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$66,807,555

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$39,142)
Total Adjustments	(\$39,142)

Total CY 2027 Certified Distribution after Adjustments	\$85,474,529
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	6.4950%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.4950%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	6.4950%

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Tipton
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 1,235,255
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 12,061,435
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 13,296,690

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (4,282)
Total Adjustments	\$ (4,282)

Total CY 2027 certified distributions after adjustments**	\$ 13,292,408
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 7,648,247
Expenditure: Public Safety	\$ 664,620
Expenditure: Economic Development	\$ 1,912,062
Expenditure: LIT Correctional Facilities	\$ -
Expenditure: Emergency medical services	\$ -
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ 1,022,493
Special Purpose	\$ 2,044,986
Total CY 2027 certified distributions after adjustments**	\$ 13,292,408

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.4960%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1300%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3740%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2000%
IC 6-3.6-7 Special Purpose	0.4000%
Total tax rate	2.6000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Tipton
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$858,582
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.6000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$330,224
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$11,420,473
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.6000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,392,490
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$12,279,055
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$4,722,713

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$2,837)
Total Adjustments	(\$2,837)

Total CY 2026 Certified Distribution after Adjustments	\$12,276,218
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$1,235,255
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.6000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$475,098
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$12,061,435
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.6000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$4,639,013
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$13,296,690
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$5,114,112

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$4,282)
Total Adjustments	(\$4,282)

Total CY 2027 Certified Distribution after Adjustments	\$13,292,408
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	8.2777%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	-1.7936%
Percent change in certified distribution that is due to processed collections	8.2777%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	6.4841%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Union
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	285,338
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	3,609,475
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	3,894,813

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	1,309,186
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(403,650)
Total Adjustments	\$	905,536

Total CY 2027 certified distributions after adjustments**	\$	4,800,349
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	1,745,582
Expenditure: Public Safety	\$	872,791
Expenditure: Economic Development	\$	1,396,465
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	349,116
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	436,395
Total CY 2027 certified distributions after adjustments**	\$	4,800,349

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.8000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.2000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.2500%
Total tax rate		2.7500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Union
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$243,612
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.0000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$121,806
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$3,509,391
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.0000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$1,754,696
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$3,753,003
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$1,876,502

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,289,821
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$313,481)
Total Adjustments	\$976,340

Total CY 2026 Certified Distribution after Adjustments	\$4,729,343
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$285,338
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.0000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$142,669
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$3,609,475
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.0000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$1,804,738
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$3,894,813
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$1,947,407

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,309,186
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$403,650)
Total Adjustments	\$905,536

Total CY 2027 Certified Distribution after Adjustments	\$4,800,349
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	1.5014%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.0919%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.4095%
Total Percent Change in Certified Distribution	1.5014%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Vanderburgh
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	11,246,838
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	71,283,273
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	1,015
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	82,531,126

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(504,749)
Total Adjustments	\$	(504,749)

Total CY 2027 certified distributions after adjustments**	\$	82,026,376
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	59,288,665
Expenditure: Public Safety	\$	13,124,220
Expenditure: Economic Development	\$	-
Expenditure: LIT Correctional Facilities	\$	3,281,055
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	6,332,436
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	82,026,376

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.9035%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0500%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0965%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.2500%

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** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Vanderburgh
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$8,472,442
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023	1.2125%	
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$6,987,581
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$66,937,395
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$1,201
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024	1.2500%	
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$53,550,877
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$75,411,038
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$60,538,458
Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances		\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease		\$260,971
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement		\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19		(\$400,330)
Total Adjustments		(\$139,359)
Total CY 2026 Certified Distribution after Adjustments		
		\$75,271,679

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$11,246,838
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024	1.2500%	
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$8,997,470
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$71,283,273
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$1,015
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025	1.2500%	
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$57,027,430
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$82,531,126
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$66,024,901
Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances		\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement		\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19		(\$504,749)
Total Adjustments		(\$504,749)
Total CY 2027 Certified Distribution after Adjustments		
		\$82,026,376

Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	8.9738%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.3205%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	-0.3467%
Total Percent Change in Certified Distribution	8.9738%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Vermillion
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	475,935
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	6,531,517
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	7,007,452

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(10,072)
Total Adjustments	\$	(10,072)

Total CY 2027 certified distributions after adjustments**	\$	6,997,380
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	2,332,460
Expenditure: Public Safety	\$	3,498,690
Expenditure: Economic Development	\$	1,166,230
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	6,997,380

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.5000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.7500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.5000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Vermillion
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$363,862
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.5000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$242,575
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$6,185,372
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.5000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$4,123,581
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$6,549,234
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$4,366,156

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$7,731)
Total Adjustments	(\$7,731)

Total CY 2026 Certified Distribution after Adjustments	\$6,541,504
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$475,935
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.5000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$317,290
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$6,531,517
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.5000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$4,354,345
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$7,007,452
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$4,671,635

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$10,072)
Total Adjustments	(\$10,072)

Total CY 2027 Certified Distribution after Adjustments	\$6,997,380
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	6.9690%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.9690%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	6.9690%

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Vigo
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	5,549,391
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	54,331,965
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	59,881,356

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(40,047)
Total Adjustments	\$	(40,047)

Total CY 2027 certified distributions after adjustments**	\$	59,841,309
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	22,440,491
Expenditure: Public Safety	\$	8,976,196
Expenditure: Economic Development	\$	14,960,327
Expenditure: LIT Correctional Facilities	\$	5,984,131
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	7,480,164
Total CY 2027 certified distributions after adjustments**	\$	59,841,309

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.2500%
Total tax rate		2.0000%

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** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Vigo
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$5,588,064
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.0000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$2,794,032
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$51,239,054
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$59
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.0000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$25,619,557
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$56,827,177
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$28,413,589
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$28,230)
Total Adjustments	(\$28,230)
Total CY 2026 Certified Distribution after Adjustments	\$56,798,947

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$5,549,391
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.0000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$2,774,696
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$54,331,965
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.0000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$27,165,983
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$59,881,356
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$29,940,678
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$40,047)
Total Adjustments	(\$40,047)
Total CY 2027 Certified Distribution after Adjustments	\$59,841,309

Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.3564%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.3564%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	5.3564%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Wabash
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	5,092,370
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	25,368,728
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	30,461,098

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(6,693)
Total Adjustments	\$	(6,693)

Total CY 2027 certified distributions after adjustments**	\$	30,454,407
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	17,957,598
Expenditure: Public Safety	\$	3,570,517
Expenditure: Economic Development	\$	2,625,380
Expenditure: LIT Correctional Facilities	\$	2,100,304
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	4,200,608
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	30,454,407

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.7100%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3400%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.4000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.9000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Wabash
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$3,755,751
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.9000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,295,087
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$23,396,899
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.9000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$8,067,896
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$27,152,650
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$9,362,983

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$5,897)
Total Adjustments	(\$5,897)

Total CY 2026 Certified Distribution after Adjustments	\$27,146,753
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$5,092,370
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.9000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$1,755,990
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$25,368,728
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.9000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$8,747,837
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$30,461,098
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$10,503,827

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$6,693)
Total Adjustments	(\$6,693)

Total CY 2027 Certified Distribution after Adjustments	\$30,454,407
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	12.1843%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	12.1843%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	12.1843%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Warren
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	721,234
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	5,796,870
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	6,518,104

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(8,206)
Total Adjustments	\$	(8,206)

Total CY 2027 certified distributions after adjustments**	\$	6,509,897
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	3,991,918
Expenditure: Public Safety	\$	921,212
Expenditure: Economic Development	\$	614,141
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	982,626
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	6,509,897

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.3000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.3000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.3200%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.1200%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Warren
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$402,397
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	2.1200%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$189,810
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$5,395,717
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$2,139
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1200%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$2,546,158
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$5,800,253
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$2,735,968
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$6,029)
Total Adjustments	(\$6,029)
Total CY 2026 Certified Distribution after Adjustments	\$5,794,224

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$721,234
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	2.1200%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$340,205
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$5,796,870
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	2.1200%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$2,734,373
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$6,518,104
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$3,074,577
Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$8,206)
Total Adjustments	(\$8,206)
Total CY 2027 Certified Distribution after Adjustments	\$6,509,897

Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	12.3515%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	12.3515%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	12.3515%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Warrick
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	6,287,611
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	28,086,454
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	34,374,065

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(314,548)
Total Adjustments	\$	(314,548)

Total CY 2027 certified distributions after adjustments**	\$	34,059,518
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	-
Expenditure: Public Safety	\$	17,029,759
Expenditure: Economic Development	\$	17,029,759
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	34,059,518

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.5000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.0000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Warrick
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$4,827,856
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.0000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$4,827,856
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$26,119,839
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$833
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.0000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$26,120,672
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$30,948,528
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$30,948,528

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$231,250)
Total Adjustments	(\$231,250)

Total CY 2026 Certified Distribution after Adjustments	\$30,717,278
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$6,287,611
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.0000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$6,287,611
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$28,086,454
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.0000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$28,086,454
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$34,374,065
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$34,374,065

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$314,548)
Total Adjustments	(\$314,548)

Total CY 2027 Certified Distribution after Adjustments	\$34,059,518
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	10.8807%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.8806%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	10.8806%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Washington
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	1,183,103
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	13,848,348
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	1,819
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	15,033,270

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(768,888)
Total Adjustments	\$	(768,888)

Total CY 2027 certified distributions after adjustments**	\$	14,264,382
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	9,913,746
Expenditure: Public Safety	\$	2,068,335
Expenditure: Economic Development	\$	2,282,301
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	14,264,382

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.3900%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2900%
IC 6-3.6-6-9 Expenditure: Economic Development		0.3200%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.0000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Washington
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$1,191,620
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		2.0000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$595,810
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$12,910,756
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.0000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$6,455,378
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$14,102,376
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$7,051,188

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$593,369)
Total Adjustments		(\$593,369)

Total CY 2026 Certified Distribution after Adjustments	\$13,509,007
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$1,183,103
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$1,686
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.0000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$592,395
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$13,848,348
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$133
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		2.0000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$6,924,241
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$15,033,270
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$7,516,635

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$768,888)
Total Adjustments		(\$768,888)

Total CY 2027 Certified Distribution after Adjustments	\$14,264,382
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.5916%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.5916%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	5.5916%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Wayne
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	2,289,485
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	20,435,851
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	22,725,336

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(443,926)
Total Adjustments	\$	(443,926)

Total CY 2027 certified distributions after adjustments**	\$	22,281,410
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	17,825,128
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	4,456,282
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	-
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	22,281,410

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.2500%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Wayne
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024	\$1,836,930
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$408
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2023	1.2500%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024	\$1,469,870
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025	\$19,651,329
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2500%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025	\$15,721,063
IC 6-3.6-9-4 Total FY 2025 Processed Collections	\$21,488,667
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025	\$17,190,934

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$349,070)
Total Adjustments	(\$349,070)

Total CY 2026 Certified Distribution after Adjustments	\$21,139,596
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$2,289,485
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2024	1.2500%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025	\$1,831,588
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$20,435,851
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$0
Effective tax rate for tax year 2025	1.2500%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026	\$16,348,681
IC 6-3.6-9-4 Total FY 2026 Processed Collections	\$22,725,336
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026	\$18,180,269

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$443,926)
Total Adjustments	(\$443,926)

Total CY 2027 Certified Distribution after Adjustments	\$22,281,410
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	5.4013%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.4013%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	5.4013%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Wells
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*	
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$ 2,413,388
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$ 18,531,105
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$ -
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$ -
Total FY 2026 Processed Collections	\$ 20,944,493

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$ (12,742)
Total Adjustments	\$ (12,742)

Total CY 2027 certified distributions after adjustments**	\$ 20,931,751
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Breakdown of CY 2027 certified distributions after adjustments	
Expenditure: Certified Shares	\$ 13,954,501
Expenditure: Public Safety	\$ 2,691,225
Expenditure: Economic Development	\$ 2,491,875
Expenditure: LIT Correctional Facilities	\$ 697,725
Expenditure: Emergency medical services	\$ 1,096,425
Expenditure: Judicial System	\$ -
Property Tax Relief	\$ -
Special Purpose	\$ -
Total CY 2027 certified distributions after adjustments**	\$ 20,931,751

CY 2027 tax rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.4000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2700%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities	0.0700%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services	0.1100%
IC 6-3.6-6-2.9 Expenditure: Judicial System	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total tax rate	2.1000%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Wells
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$1,768,732
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		2.1000%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$842,253
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$17,972,183
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.1000%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$8,558,182
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$19,740,915
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$9,400,436

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$10,543)
Total Adjustments		(\$10,543)

Total CY 2026 Certified Distribution after Adjustments	\$19,730,372
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$2,413,388
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.1000%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$1,149,232
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$18,531,105
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		2.1000%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$8,824,336
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$20,944,493
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$9,973,568

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$12,742)
Total Adjustments		(\$12,742)

Total CY 2027 Certified Distribution after Adjustments	\$20,931,751
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	6.0890%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.0890%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	6.0890%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

White
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	2,714,258
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	16,481,592
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	19,195,850

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(11,287)
Total Adjustments	\$	(11,287)

Total CY 2027 certified distributions after adjustments**	\$	19,184,563
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	16,538,416
Expenditure: Public Safety	\$	-
Expenditure: Economic Development	\$	2,067,302
Expenditure: LIT Correctional Facilities	\$	-
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	578,845
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	19,184,563

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		2.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0700%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		2.3200%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

White
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$2,824,553
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023		2.3200%
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$1,217,480
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$15,959,581
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.3200%
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$6,879,130
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$18,784,134
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$8,096,609

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$8,024)
Total Adjustments		(\$8,024)

Total CY 2026 Certified Distribution after Adjustments	\$18,776,110
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$2,714,258
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024		2.3200%
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$1,169,939
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$16,481,592
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025		2.3200%
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$7,104,134
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$19,195,850
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$8,274,073

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$11,287)
Total Adjustments		(\$11,287)

Total CY 2027 Certified Distribution after Adjustments	\$19,184,563
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2026 to CY 2027	2.1754%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.1754%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	2.1754%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

Whitley
Certified Distributions Calculation Breakdown
LIT Certified Distributions

CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025	\$	2,210,398
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026	\$	19,740,237
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7	\$	-
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	-
Total FY 2026 Processed Collections	\$	21,950,635

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
IC 6-3.6-9-4.1 Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	\$	(6,611)
Total Adjustments	\$	(6,611)

Total CY 2027 certified distributions after adjustments**	\$	21,944,025
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Breakdown of CY 2027 certified distributions after adjustments		
Expenditure: Certified Shares	\$	13,039,411
Expenditure: Public Safety	\$	3,259,853
Expenditure: Economic Development	\$	2,607,882
Expenditure: LIT Correctional Facilities	\$	2,607,882
Expenditure: Emergency medical services	\$	-
Expenditure: Judicial System	\$	-
Property Tax Relief	\$	428,997
Special Purpose	\$	-
Total CY 2027 certified distributions after adjustments**	\$	21,944,025

CY 2027 tax rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2000%
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-6-2.8 Expenditure: Emergency medical services		0.0000%
IC 6-3.6-6-2.9 Expenditure: Judicial System		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0329%
IC 6-3.6-7 Special Purpose		0.0000%
Total tax rate		1.6829%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.

** 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.

** Please note that the total adjusted Certified Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/01/2026

Whitley
Explanation of change from CY 2026 to CY 2027
LIT Certified Distributions

CY 2026 Certified Distributions

Processed Collections from July 1, 2024 to June 30, 2025 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2024 and December 31, 2024		\$2,226,638
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2023	1.6829%	
Processed Collections at 0.1% from July 1, 2024 to December 31, 2024		\$1,323,096
Amounts reported on individual income tax returns processed between January 1, 2025 and June 30, 2025		\$19,295,190
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024	1.6829%	
Processed Collections at 0.1% from January 1, 2025 to June 30, 2025		\$11,465,441
IC 6-3.6-9-4 Total FY 2025 Processed Collections		\$21,521,828
Processed Collections at 0.1% from July 1, 2024 to June 30, 2025		\$12,788,536

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$4,716)
Total Adjustments		(\$4,716)

Total CY 2026 Certified Distribution after Adjustments	\$21,517,113
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CY 2027 Certified Distributions

Processed Collections from July 1, 2025 to June 30, 2026 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between July 1, 2025 and December 31, 2025		\$2,210,398
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2024	1.6829%	
Processed Collections at 0.1% from July 1, 2025 to December 31, 2025		\$1,313,446
Amounts reported on individual income tax returns processed between January 1, 2026 and June 30, 2026		\$19,740,237
Amounts reported on individual income tax returns for a team member under IC 6-3-2-2.7		\$0
Amounts reported on individual income tax returns for a race team member under IC 6-3-2-3.2		\$0
Effective tax rate for tax year 2025	1.6829%	
Processed Collections at 0.1% from January 1, 2026 to June 30, 2026		\$11,729,893
IC 6-3.6-9-4 Total FY 2026 Processed Collections		\$21,950,635
Processed Collections at 0.1% from July 1, 2025 to June 30, 2026		\$13,043,339

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
IC 6-3.6-9-4.1	Adjustment for credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19	(\$6,611)
Total Adjustments		(\$6,611)

Total CY 2027 Certified Distribution after Adjustments	\$21,944,025
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2026 to CY 2027	1.9841%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.9841%
Percent change in certified distribution that is due to a rate change for CY 2027 distributions	0.0000%
Total Percent Change in Certified Distribution	1.9841%

* The processed collections amounts from July-December 2025 are based on the latest collections information from CY 2024, and the processed collections amounts from January-June 2026 are based on the latest collections information from CY 2025. A minimal amount can come from any other year. The tax returns 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). These amounts do not include credits claimed against local taxes.